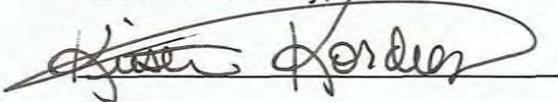


MARATHON COUNTY, WISCONSIN
COUNTYWIDE COST ALLOCATION PLAN
CERTIFICATE OF COST ALLOCATION PLAN

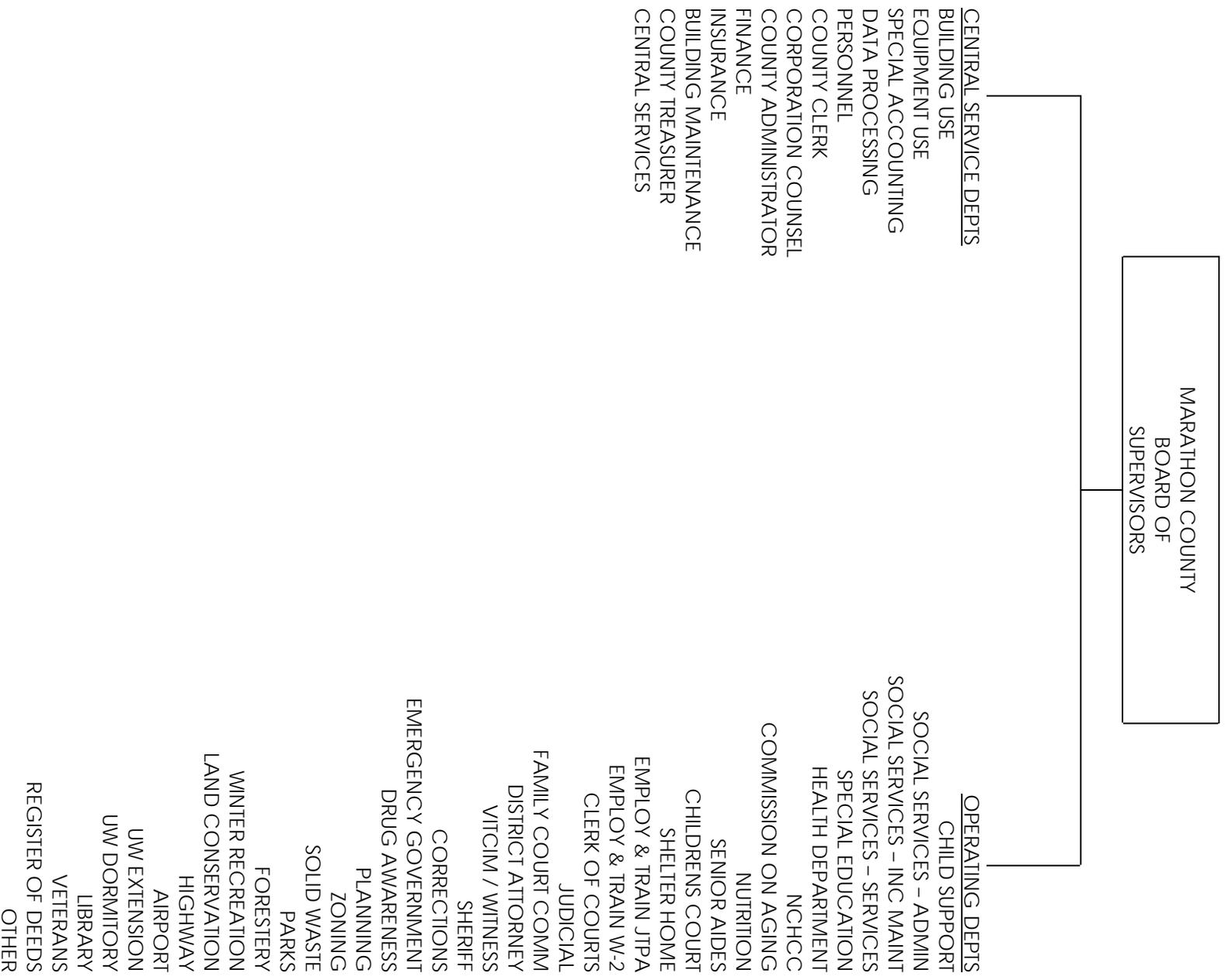
This is to certify that I have reviewed the cost allocation plan submitted herewith and to the best of my knowledge and belief:

- (1) All costs included in this county-wide cost allocation plan to establish cost allocations or billings for the year ended December 31, 2009 are allowable in accordance with the requirements of Office of Management and Budget Circular A-87, "Cost Principles for State and Local Governments," 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 county-wide cost allocation plan are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare that the foregoing is true and correct.

Governmental Unit:	Marathon County, Wisconsin
Signature:	
Name of Official	Kristi Kordus
Title:	Finance Director
Date:	August 20, 2010

MARATHON COUNTY, WISCONSIN 2009 ORGANIZATION CHART



INTRODUCTION

A cost allocation plan (CAP) distributes the allowable costs of **central service** departments to **grantee** departments or programs. **Central services** departments are those administrative units that generally provide services to other governmental departments, rather than directly to the general public. Examples include county administration, purchasing, finance, data processing, attorney, etc. Grantee departments are those units that provide services or programs that directly benefit the general public. Examples of grantee departments include: child support, health department programs, social/human service programs, parks and recreation, planning, law enforcement, programs for the elderly, etc.

USES OF COST ALLOCATION PLANS

A CAP is prepared for a number of reasons. Principally, these include:

- Identify the value of indirect costs associated with federally funded programs for proper and accurate claim reimbursement.
- Basis to charge enterprise funds and/or internal service funds for services provided by the general fund - for further distribution and “charge-back” purposes.
- Determine the full cost of departments providing user fee related services to the public.
- Obtain management information regarding agency costs and programs.

As indicated above, most agencies have CAPs prepared in order to recover money to the general fund. This has become increasingly important in view of the limitations on taxes and the general need for additional local revenues. However, in the process of preparing a CAP, a great deal of valuable management information is also developed, which is also being used by an increasing number of agencies in an effort to better manage their programs.

METHODOLOGY

This cost allocation plan contains Section 1 costs and was prepared in accordance with the policies and procedures contained in OMB Circular A-87. A consistent approach has been followed in the treatment of direct and indirect costs and in no case have costs charged as direct costs to programs been included as indirect costs. Actual expenditure information was obtained from the financial statements. Statistics used to allocate costs were also taken from actual data.

A double step-down allocation procedure was used to distribute costs among central services and to other (grantee) departments that receive benefits. The MAXIMUS cost allocation system allows for numerous step-down allocations. For most situations, two allocations are adequate. A multiple step-down procedure initially requires a sequential ordering of

departments. Department indirect cost allocations are then made in the order selected, to all benefiting departments, including cross-allocations to other central service departments. To insure that the cross-benefit of services among central service departments is truly recognized, a step-down allocation for each central service department is made. Costs allocated for each central service department consist of the following:

First Allocation - The actual operating expenditures for the department, exclusive of unallowable items (i.e., capital expenditures, lobbying, and other “general government” costs as designated by OMB Circular A-87) plus all allocated costs from other central service departments which have been identified up to this point.

Second Allocation - Costs from other central service departments made subsequent to the department’s first allocation.

With respect to the double step-down methodology, two important points should be noted:

1. The initial sequencing of departments was made in consideration of the ordering which maximizes the benefits of services, and
2. After the second allocation of each central service department, that department was "closed" and could

not receive any additional allocation from other central services.

To ease comprehension and to avoid unnecessary bulk in the plan, the first and second allocations are shown on the same schedule within the plan.

FORMAT OF THE REPORT

A Table of Contents is included at the beginning of the plan. The allocation of central service costs has been accomplished in the same order as shown in the Table of Contents. The Table of Contents, also permits the ready identification of the following summary data and detail sections of the plan:

Summary Data

Five summary schedules are provided at the beginning of the plan. The following summarizes the purpose and information contained in each of the reports. Certain schedules, such as Schedule A, always appear in the plan, while others appear only when necessary or appropriate.

1. **Allocated Costs by Department (Schedule A)** - provides a summary of the costs allocated from each central service department to each operating department, and shows the roll forwards and adjustments used to calculate the proposed costs. The central service departments are listed on the left side of

the page and the operating departments detailed in the plan are listed across the top with a total at the bottom of the page.

The roll forward is an adjustment between estimated costs and actual costs when they become known. The difference between estimated and actual costs is included as an adjustment (roll forward) in a subsequent cost allocation plan. For example, the 20x1 cost allocation plan, prepared in 20x2, determines the actual costs for 20x1 and “fixes” costs for 20x3. The 20x3 plan, prepared in 20x4, determines the actual costs for 20x3 and “fixes” costs for 20x5. The difference between the 20x1 “fixed” costs for 20x3 (prepared in 20x2) and the 20x3 (prepared in 20x4) actual costs is the roll forward value included in the 20x3 cost allocation plan.

This approach allows both the local government and the grantor agency to be made “whole” even when the adjustment is made in a later period.

2. **Fixed Costs Proposed (Schedule B)** - provides a more detailed report on how the proposed costs for the operating departments are calculated. The operating departments are listed on the left side of the page and detail the roll forward calculation for each department.

In general, this schedule takes the difference between actual costs for this year (column 1) and the forecast costs for this year (column 2), adds that difference to the actual costs for this year (column 1) and any one time adjustments (column 5) to produce a proposed or forecasted cost for the next year (column 6). The amount shown in the last column on Schedule B equals the amount shown in the bottom row of Schedule A.

3. **Summary of Allocated Costs (Schedule C)** - shows the departmental expenditures for each central service department and the allocated costs for each operating department. The schedule has two parts.

The top section lists all of the central service departments with the total expenditures and any cost adjustments for each. These are values that do not include any incoming costs from other central service departments. The bottom section lists all of the operating departments with the total costs allocated to each (prior to any roll forward or cost adjustments).

4. **Detail of Allocated Costs (Schedule D)** - recaps in detail, how the costs (both direct and incoming) have been allocated from each central service department to each operating department. The central service

departments are listed across the top of the page and all the departments down the left side of the page.

Each cell in this schedule will be the intersection of a central service department (column) and another department (row). If the intersection is with the same department, then the number in that cell is the total direct expenditures plus all incoming costs for that department. This is the total amount allocated by this central service department (column), less any costs allocated to itself, and the number can be found on the .002 schedule in the detail for this department. If the intersection is not with the same department, then the number in that cell is the amount allocated for that central service department (column) to the department represented by that row.

The bottom of the report shows the direct billings of each central service department and any unallocated amounts disallowed in the processing of that department. The sum of the column should be zero, since the right-hand most column of Schedule D is summed across for all departments. Central service departments sum to zero, while the operating departments sum to the total allocated to that department as shown on Schedules A and C.

5. **Summary of Allocation Bases (Schedule E)** - summarizes the bases used to allocate the costs for each function of all central service departments.

Detail Data

There is a series of five detailed schedules, which are printed for each central service department. The schedules are numbered, with the first department being 1.xxx, where xxx is the detail schedule number.

1. **Nature and Extent of Services (Schedule .001)** - presents a narrative description of the central service department and each function that was identified. Also described are the allocation bases used for each function and other relevant information on expenditures. Appropriate sections of OMB Circular A-87 that authorize the allocation of costs may be referenced on this page.
2. **Costs to be Allocated (Schedule .002)** - presents a summary of the total costs to be allocated based on actual expenditures from the financial statements and incoming costs from other central service departments.

The first section, "Expenditures per financial statement", is the sum of all of that central service department's expense items and is intended to tie-in

directly to the client's financial records. These costs are always allocated on the first allocation.

The next section "deductions," lists expense items, which are deducted from the total. These costs have been disallowed from allocation. An example would be a capital expense. This elimination is handled on the first allocation. The next section, "Allocated additions," represents costs allocated to this central service department from other central service departments. These costs can be included in either the first or second allocation. By nature of the double step-down allocation procedures, no costs can be allocated to a department before it in the sequence during the second allocation.

The final section "Departmental cost adjustments," are costs which do not show up in the central service department's expenses or revenues, but apply to one or more of its functions. The final line shows the total costs to be allocated for the central service department in the right column.

3. **Costs to be Allocated by Function (Schedule .003)** - shows, in detail, the costs for each central service department by function to the extent deemed necessary to insure the application of allocation bases

which most closely correlate with the benefits derived by receiving departments. Total costs allocated are the same as reflected on the previous schedule, less costs that have been disallowed from further allocation. Functions of the central service department are listed across the top of the page and a detailed schedule is provided on each function.

4. **Function by Function Allocations (Schedule .004 - .00x)** - present detailed schedules of the allocation for each function, except for General Administration and any disallowed functions.

Departments receiving allocated costs are listed down the left-hand column. The next column shows the allocation units for each department followed by the percentage of the total units for the function. The "Gross allocated" column shows the total costs allocated to the department on the first allocation. By definition, the total of this column equals the total for the functional column in the .003 schedule. The next column shows any direct billed costs which are deducted from the gross allocated costs to determine the total costs allocated on the first allocation. The next column shows costs allocated on the second allocation, while the right-hand most column shows the total costs allocated to that department for the function.

Costs of General Administration are re-allocated through the "Reallocate admin" line to all other departmental functions based on functional costs.

5. **Department Cost Allocation Summary** - is the last schedule in each central service department, and provides a summary of the costs allocated by function presented in the preceding schedules. The departments that received allocations are listed on the left side of the page and the central service department's functions are listed across the top.

**MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN**

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CENTRAL SERVICES COST ALLOCATION PLAN**

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**MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN**

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**MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Allocated Costs By Department**

Central Service Departments	CHILD SUPPORT	SOCIAL SVCS - ADMIN	SOCIAL SVCS - INC MAINT	SOCIAL SVCS - SERVICES	SPECIAL EDUCATION	HEALTH DEPARTMENT	NCHCC
BUILDING USE	2,839	32,389	0	0	0	0	0
EQUIPMENT USE	0	0	0	0	0	0	0
SPECIAL ACCOUNTING	111	194	107	107	0	141	107
DATA PROCESSING	0	89,014	0	0	68	120,046	660,512
PERSONNEL	9,440	10,491	18,881	30,093	0	34,500	0
COUNTY CLERK	0	0	0	0	0	0	0
CORPORATION COUNSEL	18,940	20,741	0	0	0	7,335	0
COUNTY ADMINISTRATOR	0	15,284	0	0	0	10,542	16,785
FINANCE	6,742	26,621	6,281	10,744	(3,276)	18,156	0
INSURANCE	8,687	170,921	0	0	17,047	33,796	22,881
BUILDING MAINTENANCE	15,726	179,397	0	0	0	0	0
COUNTY TREASURER	879	2,977	1,038	2,287	0	2,765	0
CENTRAL SERVICES	0	33,226	0	0	3,577	62,350	0
Total Allocated	63,364	581,255	26,307	43,231	17,416	289,631	700,285
Roll Forward	11,217	95,399	6,252	(5,536)	1,249	47,695	0
Cost With Roll Forward	74,581	676,654	32,559	37,695	18,665	337,326	700,285
Adjustments	0	0	0	0	0	0	0
Proposed Costs	74,581	676,654	32,559	37,695	18,665	337,326	700,285



**MARATHON COUNTY, WISCONSIN
 CENTRAL SERVICES COST ALLOCATION PLAN
 Allocated Costs By Department**

Central Service Departments	ADRC	COMMISSION ON AGING	NUTRITION	SENIOR AIDES	CHILDRENS COURT	SHELTER HOME	EMPLOYMENT & TRAINING JTPA
BUILDING USE	0	0	0	0	1,761	0	0
EQUIPMENT USE	0	0	0	0	0	0	0
SPECIAL ACCOUNTING	244	0	0	0	0	141	45
DATA PROCESSING	38,147	0	0	0	136	2,981	5,827
PERSONNEL	17,313	19,471	12,391	20,651	0	15,341	6,490
COUNTY CLERK	0	0	0	0	0	0	0
CORPORATION COUNSEL	7,335	0	0	0	0	0	0
COUNTY ADMINISTRATOR	2,235	6,726	288	288	866	6,796	7,147
FINANCE	35,263	6,599	4,127	7,890	0	6,766	11,526
INSURANCE	20,373	0	0	0	0	10,754	6,972
BUILDING MAINTENANCE	0	0	0	0	9,754	130,467	0
COUNTY TREASURER	8,703	1,134	853	2,594	0	1,251	779
CENTRAL SERVICES	7,676	0	0	573	860	14	6,975
Total Allocated	137,289	33,930	17,659	31,996	13,377	174,511	45,761
Roll Forward	0	(2,727)	(4,446)	(9,946)	0	0	(36,858)
Cost With Roll Forward	137,289	31,203	13,213	22,050	13,377	174,511	8,903
Adjustments	0	0	0	0	0	0	0
Proposed Costs	137,289	31,203	13,213	22,050	13,377	174,511	8,903



**MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Allocated Costs By Department**

Central Service Departments	EMPLOYMENT & TRAINING W-2	CLERK OF COURTS	JUDICAL	FAMILY COURT COMMISSIONER	DISTRICT ATTORNEY	VICTIM/WITNESS	SHERIFF
BUILDING USE	0	24,519	54,345	1,577	13,474	4,417	39,119
EQUIPMENT USE	0	0	0	0	0	0	0
SPECIAL ACCOUNTING	0	368	0	0	103	227	3,283
DATA PROCESSING	0	9,774	356	0	3,980	0	162,974
PERSONNEL	0	23,602	0	0	6,328	2,360	88,389
COUNTY CLERK	0	0	0	0	0	0	0
CORPORATION COUNSEL	0	7,335	33,899	0	0	0	18,340
COUNTY ADMINISTRATOR	723	4,931	13,162	288	4,246	3,365	4,921
FINANCE	0	44,574	0	0	9,897	1,231	42,317
INSURANCE	0	24,817	0	0	7,088	1,592	149,164
BUILDING MAINTENANCE	0	77,698	172,215	4,999	42,698	13,999	74,358
COUNTY TREASURER	0	2,359	55	0	6,268	185	7,993
CENTRAL SERVICES	2,867	40,321	10,131	0	6,287	1	9,823
Total Allocated	3,590	260,298	284,163	6,864	100,369	27,377	600,681
Roll Forward	57	0	0	0	0	0	0
Cost With Roll Forward	3,647	260,298	284,163	6,864	100,369	27,377	600,681
Adjustments	0	0	0	0	0	0	0
Proposed Costs	3,647	260,298	284,163	6,864	100,369	27,377	600,681



**MARATHON COUNTY, WISCONSIN
 CENTRAL SERVICES COST ALLOCATION PLAN
 Allocated Costs By Department**

Central Service Departments	CORRECTIONS	EMERGENCY GOVERNMENT	DRUG AWARENESS	PLANNING	ZONING	SOLID WASTE	PARKS
BUILDING USE	299,386	1,284	0	0	0	0	0
EQUIPMENT USE	0	0	0	0	0	0	0
SPECIAL ACCOUNTING	608	29	0	1,666	102	8	1,426
DATA PROCESSING	0	271	0	75,870	0	5,269	12,840
PERSONNEL	26,552	1,180	590	7,526	7,080	3,685	53,285
COUNTY CLERK	0	0	0	0	0	0	0
CORPORATION COUNSEL	18,340	7,335	0	36,678	18,340	11,003	3,668
COUNTY ADMINISTRATOR	16,756	6,445	288	25,756	9,954	10,117	10,522
FINANCE	17,969	1,305	245	13,931	5,446	9,322	76,620
INSURANCE	36,535	2,318	0	16,536	8,203	9,952	57,786
BUILDING MAINTENANCE	382,380	4,070	0	19,466	11,903	0	21,353
COUNTY TREASURER	3,042	827	46	2,369	519	1,283	3,828
CENTRAL SERVICES	6,664	1,139	1,062	12,697	20,670	1,100	2,437
Total Allocated	808,232	26,203	2,231	212,495	82,217	51,739	243,765
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	808,232	26,203	2,231	212,495	82,217	51,739	243,765
Adjustments	0	0	0	0	0	0	0
Proposed Costs	808,232	26,203	2,231	212,495	82,217	51,739	243,765



**MARATHON COUNTY, WISCONSIN
 CENTRAL SERVICES COST ALLOCATION PLAN
 Allocated Costs By Department**

Central Service Departments	FORESTERY	WINTER RECREATION	LAND CONSERVATION	HIGHWAY	AIRPORT	UW EXTENSION	UW DORMITORY
BUILDING USE	0	0	0	0	0	0	0
EQUIPMENT USE	0	0	0	0	0	0	0
SPECIAL ACCOUNTING	0	0	119	59	32	51	0
DATA PROCESSING	1,253	0	136	7,148	475	12,976	0
PERSONNEL	590	0	3,541	49,283	17,706	2,950	0
COUNTY CLERK	0	0	0	0	0	0	0
CORPORATION COUNSEL	0	0	3,668	14,672	11,003	3,668	0
COUNTY ADMINISTRATOR	9,510	3,386	3,441	6,678	3,362	5,223	288
FINANCE	200	3,144	5,228	65,413	16,096	8,127	1,222
INSURANCE	0	0	9,033	123,691	31,423	3,367	21,400
BUILDING MAINTENANCE	0	0	21,226	16,845	0	37,374	0
COUNTY TREASURER	3,450	0	370	4,474	1,490	2,524	0
CENTRAL SERVICES	2,150	0	10,562	7,023	309	2,590	0
Total Allocated	17,153	6,530	57,324	295,286	81,896	78,850	22,910
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	17,153	6,530	57,324	295,286	81,896	78,850	22,910
Adjustments	0	0	0	0	0	0	0
Proposed Costs	17,153	6,530	57,324	295,286	81,896	78,850	22,910



MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Allocated Costs By Department

Central Service Departments	LIBRARY	VETERANS	REGISTER OF DEEDS	OTHER	SubTotal	Direct Billed	Unallocated
BUILDING USE	0	0	11,984	48,514	535,608	0	0
EQUIPMENT USE	0	0	0	0	0	0	0
SPECIAL ACCOUNTING	7	29	98	3,114	12,526	49,634	0
DATA PROCESSING	9,317	102	9,012	56,237	1,284,721	0	0
PERSONNEL	35,993	1,770	5,311	2,957	535,740	0	0
COUNTY CLERK	0	0	0	0	0	0	427,337
CORPORATION COUNSEL	7,335	0	3,668	47,682	300,985	133,895	0
COUNTY ADMINISTRATOR	10,814	3,460	3,895	1,364	229,852	0	133,103
FINANCE	73,933	1,642	2,797	9,128	547,226	15,992	0
INSURANCE	18,446	1,936	5,933	120,557	941,208	536,642	11,724,683
BUILDING MAINTENANCE	366,005	3,930	37,977	89,224	1,733,064	195,290	0
COUNTY TREASURER	5,112	158	3,022	12,835	87,469	0	538,419
CENTRAL SERVICES	3,938	4,342	13,267	8,085	282,716	71,450	24,818
Total Allocated	530,900	17,369	96,964	399,697	6,491,115	1,002,903	12,848,360
Roll Forward	0	0	0	0	102,356	0	0
Cost With Roll Forward	530,900	17,369	96,964	399,697	6,593,471	1,002,903	12,848,360
Adjustments	0	0	0	0	0	0	0
Proposed Costs	530,900	17,369	96,964	399,697	6,593,471	1,002,903	12,848,360



MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Allocated Costs By Department

Central Service Departments	Total
BUILDING USE	535,608
EQUIPMENT USE	0
SPECIAL ACCOUNTING	62,160
DATA PROCESSING	1,284,721
PERSONNEL	535,740
COUNTY CLERK	427,337
CORPORATION COUNSEL	434,880
COUNTY ADMINISTRATOR	362,955
FINANCE	563,218
INSURANCE	13,202,533
BUILDING MAINTENANCE	1,928,354
COUNTY TREASURER	625,888
CENTRAL SERVICES	378,984
Total Allocated	<u>20,342,378</u>
Roll Forward	102,356
Cost With Roll Forward	<u>20,444,734</u>
Adjustments	0
Proposed Costs	<u><u>20,444,734</u></u>



**MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Fixed Costs Proposed**

Receiving Departments	Final Costs Fiscal 2009	Fixed Costs Fiscal 2009	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
CHILD SUPPORT	63,364	52,147	11,217	74,581	0	74,581
SOCIAL SVCS - ADMIN	581,255	485,856	95,399	676,654	0	676,654
SOCIAL SVCS - INC MAINT	26,307	20,055	6,252	32,559	0	32,559
SOCIAL SVCS - SERVICES	43,231	48,767	(5,536)	37,695	0	37,695
SPECIAL EDUCATION	17,416	16,167	1,249	18,665	0	18,665
HEALTH DEPARTMENT	289,631	241,936	47,695	337,326	0	337,326
NCHCC	700,285	0	0	700,285	0	700,285
ADRC	137,289	0	0	137,289	0	137,289
COMMISSION ON AGING	33,930	36,657	(2,727)	31,203	0	31,203
NUTRITION	17,659	22,105	(4,446)	13,213	0	13,213
SENIOR AIDES	31,996	41,942	(9,946)	22,050	0	22,050
CHILDRENS COURT	13,377	0	0	13,377	0	13,377
SHELTER HOME	174,511	0	0	174,511	0	174,511
EMPLOYMENT & TRAINING JTPA	45,761	82,619	(36,858)	8,903	0	8,903
EMPLOYMENT & TRAINING W-2	3,590	3,533	57	3,647	0	3,647
CLERK OF COURTS	260,298	0	0	260,298	0	260,298
JUDICIAL	284,163	0	0	284,163	0	284,163
FAMILY COURT COMMISSIONER	6,864	0	0	6,864	0	6,864
DISTRICT ATTORNEY	100,369	0	0	100,369	0	100,369
VICTIM/WITNESS	27,377	0	0	27,377	0	27,377
SHERIFF	600,681	0	0	600,681	0	600,681
CORRECTIONS	808,232	0	0	808,232	0	808,232
EMERGENCY GOVERNMENT	26,203	0	0	26,203	0	26,203
DRUG AWARENESS	2,231	0	0	2,231	0	2,231
PLANNING	212,495	0	0	212,495	0	212,495
ZONING	82,217	0	0	82,217	0	82,217
SOLID WASTE	51,739	0	0	51,739	0	51,739
PARKS	243,765	0	0	243,765	0	243,765
FORESTERY	17,153	0	0	17,153	0	17,153
WINTER RECREATION	6,530	0	0	6,530	0	6,530
LAND CONSERVATION	57,324	0	0	57,324	0	57,324
HIGHWAY	295,286	0	0	295,286	0	295,286
AIRPORT	81,896	0	0	81,896	0	81,896
UW EXTENSION	78,850	0	0	78,850	0	78,850
UW DORMITORY	22,910	0	0	22,910	0	22,910



**MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Fixed Costs Proposed**

Receiving Departments	Final Costs Fiscal 2009	Fixed Costs Fiscal 2009	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
LIBRARY	530,900	0	0	530,900	0	530,900
VETERANS	17,369	0	0	17,369	0	17,369
REGISTER OF DEEDS	96,964	0	0	96,964	0	96,964
OTHER	399,697	0	0	399,697	0	399,697
SubTotal	6,491,115	1,051,784	102,356	6,593,471	0	6,593,471
Direct Billed	1,002,903					1,002,903
Unallocated	12,848,360					12,848,360
Total	20,342,378					20,444,734



**MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Summary Of Allocated Costs**

Department	Total Expenditures	Cost Adjustments	Total Allocated
BUILDING USE	577,601	0	
EQUIPMENT USE	0	132,632	
SPECIAL ACCOUNTING	69,200	0	
DATA PROCESSING	1,346,942	0	
PERSONNEL	476,467	0	
COUNTY CLERK	324,536	0	
CORPORATION COUNSEL	515,747	0	
COUNTY ADMINISTRATOR	333,494	0	
FINANCE	591,619	(69,200)	
INSURANCE	13,256,152	0	
BUILDING MAINTENANCE	2,110,640	(251,092)	
COUNTY TREASURER	563,307	0	
CENTRAL SERVICES	364,333	0	
CHILD SUPPORT			63,364
SOCIAL SVCS - ADMIN			581,255
SOCIAL SVCS - INC MAINT			26,307
SOCIAL SVCS - SERVICES			43,231
SPECIAL EDUCATION			17,416
HEALTH DEPARTMENT			289,631
NCHCC			700,285
ADRC			137,289
COMMISSION ON AGING			33,930
NUTRITION			17,659
SENIOR AIDES			31,996
CHILDRENS COURT			13,377
SHELTER HOME			174,511
EMPLOYMENT & TRAINING JTPA			45,761
EMPLOYMENT & TRAINING W-2			3,590
CLERK OF COURTS			260,298
JUDICAL			284,163
FAMILY COURT COMMISSIONER			6,864
DISTRICT ATTORNEY			100,369
VICTIM/WITNESS			27,377
SHERIFF			600,681
CORRECTIONS			808,232
EMERGENCY GOVERNMENT			26,203
DRUG AWARENESS			2,231



**MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Summary Of Allocated Costs**

Department	Total Expenditures	Cost Adjustments	Total Allocated	
PLANNING			212,495	
ZONING			82,217	
SOLID WASTE			51,739	
PARKS			243,765	
FORESTERY			17,153	
WINTER RECREATION			6,530	
LAND CONSERVATION			57,324	
HIGHWAY			295,286	
AIRPORT			81,896	
UW EXTENSION			78,850	
UW DORMITORY			22,910	
LIBRARY			530,900	
VETERANS			17,369	
REGISTER OF DEEDS			96,964	
OTHER			399,697	
Direct Billed Total			1,002,903	
Unallocated Total			12,848,360	
Totals	<u>20,530,038</u>	<u>(187,660)</u>	<u>20,342,378</u>	Deviation 0



**MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Detail Of Allocated Costs**

Department	BUILDING USE 1.5	EQUIPMENT USE 2.5	SPECIAL ACCOUNTING 3.5	DATA PROCESSING 4.5	PERSONNEL 5.5	COUNTY CLERK 6.5	CORPORATION 7.5
BUILDING USE	(578,026)	0	425	0	0	0	0
EQUIPMENT USE	0	(133,057)	425	0	0	0	0
SPECIAL ACCOUNTING	0	0	(69,200)	0	0	0	0
DATA PROCESSING	0	0	856	(1,387,981)	425	0	10,203
PERSONNEL	8,953	950	540	16,058	(578,194)	0	17,006
COUNTY CLERK	6,573	55,362	525	16,312	2,360	(457,472)	6,802
CORPORATION COUNSEL	8,260	1,914	498	948	7,291	0	(571,592)
COUNTY ADMINISTRATOR	3,220	3,556	763	1,931	3,541	0	73,358
FINANCE	4,732	9,447	928	41,196	4,131	0	7,335
INSURANCE	1,035	0	428	881	1,180	0	18,340
BUILDING MAINTENANCE	1,268	45,332	722	3,236	18,565	0	0
COUNTY TREASURER	2,777	4,110	502	22,698	4,371	0	3,668
CENTRAL SERVICES	5,600	12,386	428	0	590	30,135	0
CHILD SUPPORT	2,839	0	111	0	9,440	0	18,940
SOCIAL SVCS - ADMIN	32,389	0	194	89,014	10,491	0	20,741
SOCIAL SVCS - INC MAINT	0	0	107	0	18,881	0	0
SOCIAL SVCS - SERVICES	0	0	107	0	30,093	0	0
SPECIAL EDUCATION	0	0	0	68	0	0	0
HEALTH DEPARTMENT	0	0	141	120,046	34,500	0	7,335
NCHCC	0	0	107	660,512	0	0	0
ADRC	0	0	244	38,147	17,313	0	7,335
COMMISSION ON AGING	0	0	0	0	19,471	0	0
NUTRITION	0	0	0	0	12,391	0	0
SENIOR AIDES	0	0	0	0	20,651	0	0
CHILDRENS COURT	1,761	0	0	136	0	0	0
SHELTER HOME	0	0	141	2,981	15,341	0	0
EMPLOYMENT & TRAINING	0	0	45	5,827	6,490	0	0
EMPLOYMENT & TRAINING	0	0	0	0	0	0	0
CLERK OF COURTS	24,519	0	368	9,774	23,602	0	7,335
JUDICAL	54,345	0	0	356	0	0	33,899
FAMILY COURT	1,577	0	0	0	0	0	0
DISTRICT ATTORNEY	13,474	0	103	3,980	6,328	0	0
VICTIM/WITNESS	4,417	0	227	0	2,360	0	0
SHERIFF	39,119	0	3,283	162,974	88,389	0	18,340
CORRECTIONS	299,386	0	608	0	26,552	0	18,340
EMERGENCY	1,284	0	29	271	1,180	0	7,335



**MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Detail Of Allocated Costs**

Department	BUILDING USE 1.5	EQUIPMENT USE 2.5	SPECIAL ACCOUNTING 3.5	DATA PROCESSING 4.5	PERSONNEL 5.5	COUNTY CLERK 6.5	CORPORATION 7.5
DRUG AWARENESS	0	0	0	0	590	0	0
PLANNING	0	0	1,666	75,870	7,526	0	36,678
ZONING	0	0	102	0	7,080	0	18,340
SOLID WASTE	0	0	8	5,269	3,685	0	11,003
PARKS	0	0	1,426	12,840	53,285	0	3,668
FORESTERY	0	0	0	1,253	590	0	0
WINTER RECREATION	0	0	0	0	0	0	0
LAND CONSERVATION	0	0	119	136	3,541	0	3,668
HIGHWAY	0	0	59	7,148	49,283	0	14,672
AIRPORT	0	0	32	475	17,706	0	11,003
UW EXTENSION	0	0	51	12,976	2,950	0	3,668
UW DORMITORY	0	0	0	0	0	0	0
LIBRARY	0	0	7	9,317	35,993	0	7,335
VETERANS	0	0	29	102	1,770	0	0
REGISTER OF DEEDS	11,984	0	98	9,012	5,311	0	3,668
OTHER	48,514	0	3,114	56,237	2,957	0	47,682
Direct Billings	0	0	49,634	0	0	0	133,895
Unallocated	0	0	0	0	0	427,337	0
Total	0	0	0	0	0	0	0

**MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Detail Of Allocated Costs**

Department	COUNTY 8.5	FINANCE 9.5	INSURANCE 10.5	BUILDING COUNTY TREASURER 11.5	12.5	CENTRAL SERVICES 13.5	Total Plan Allocated
BUILDING USE	0	0	0	0	0	0	0
EQUIPMENT USE	0	0	0	0	0	0	0
SPECIAL ACCOUNTING	0	0	0	0	0	0	0
DATA PROCESSING	12,020	0	11,177	0	0	6,358	0
PERSONNEL	12,569	5,098	4,555	27,757	395	7,846	0
COUNTY CLERK	12,555	2,387	1,140	20,378	2,644	5,898	0
CORPORATION COUNSEL	9,178	3,031	4,055	10,347	386	9,937	0
COUNTY ADMINISTRATOR	(446,352)	3,186	6,489	9,985	466	6,363	0
FINANCE	9,810	(631,647)	6,276	14,672	778	9,923	0
INSURANCE	7,062	27,452	(13,318,828)	3,210	988	2,100	0
BUILDING MAINTENANCE	16,448	21,328	70,055	(2,041,251)	1,328	3,421	0
COUNTY TREASURER	3,696	3,077	10,788	8,800	(636,817)	9,023	0
CENTRAL SERVICES	59	2,870	1,760	17,748	3,944	(439,853)	0
CHILD SUPPORT	0	6,742	8,687	15,726	879	0	63,364
SOCIAL SVCS - ADMIN	15,284	26,621	170,921	179,397	2,977	33,226	581,255
SOCIAL SVCS - INC MAINT	0	6,281	0	0	1,038	0	26,307
SOCIAL SVCS - SERVICES	0	10,744	0	0	2,287	0	43,231
SPECIAL EDUCATION	0	(3,276)	17,047	0	0	3,577	17,416
HEALTH DEPARTMENT	10,542	18,156	33,796	0	2,765	62,350	289,631
NCHCC	16,785	0	22,881	0	0	0	700,285
ADRC	2,235	35,263	20,373	0	8,703	7,676	137,289
COMMISSION ON AGING	6,726	6,599	0	0	1,134	0	33,930
NUTRITION	288	4,127	0	0	853	0	17,659
SENIOR AIDES	288	7,890	0	0	2,594	573	31,996
CHILDRENS COURT	866	0	0	9,754	0	860	13,377
SHELTER HOME	6,796	6,766	10,754	130,467	1,251	14	174,511
EMPLOYMENT & TRAINING	7,147	11,526	6,972	0	779	6,975	45,761
EMPLOYMENT & TRAINING	723	0	0	0	0	2,867	3,590
CLERK OF COURTS	4,931	44,574	24,817	77,698	2,359	40,321	260,298
JUDICAL	13,162	0	0	172,215	55	10,131	284,163
FAMILY COURT	288	0	0	4,999	0	0	6,864
DISTRICT ATTORNEY	4,246	9,897	7,088	42,698	6,268	6,287	100,369
VICTIM/WITNESS	3,365	1,231	1,592	13,999	185	1	27,377
SHERIFF	4,921	42,317	149,164	74,358	7,993	9,823	600,681
CORRECTIONS	16,756	17,969	36,535	382,380	3,042	6,664	808,232
EMERGENCY	6,445	1,305	2,318	4,070	827	1,139	26,203



**MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Detail Of Allocated Costs**

Department	COUNTY 8.5	FINANCE 9.5	INSURANCE 10.5	BUILDING 11.5	COUNTY TREASURER 12.5	CENTRAL SERVICES 13.5	Total Plan Allocated
DRUG AWARENESS	288	245	0	0	46	1,062	2,231
PLANNING	25,756	13,931	16,536	19,466	2,369	12,697	212,495
ZONING	9,954	5,446	8,203	11,903	519	20,670	82,217
SOLID WASTE	10,117	9,322	9,952	0	1,283	1,100	51,739
PARKS	10,522	76,620	57,786	21,353	3,828	2,437	243,765
FORESTERY	9,510	200	0	0	3,450	2,150	17,153
WINTER RECREATION	3,386	3,144	0	0	0	0	6,530
LAND CONSERVATION	3,441	5,228	9,033	21,226	370	10,562	57,324
HIGHWAY	6,678	65,413	123,691	16,845	4,474	7,023	295,286
AIRPORT	3,362	16,096	31,423	0	1,490	309	81,896
UW EXTENSION	5,223	8,127	3,367	37,374	2,524	2,590	78,850
UW DORMITORY	288	1,222	21,400	0	0	0	22,910
LIBRARY	10,814	73,933	18,446	366,005	5,112	3,938	530,900
VETERANS	3,460	1,642	1,936	3,930	158	4,342	17,369
REGISTER OF DEEDS	3,895	2,797	5,933	37,977	3,022	13,267	96,964
OTHER	1,364	9,128	120,557	89,224	12,835	8,085	399,697
Direct Billings	0	15,992	536,642	195,290	0	71,450	1,002,903
Unallocated	133,103	0	11,724,683	0	538,419	24,818	12,848,360
Total	0	0	0	0	0	0	20,342,378



**MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Schedule E - Summary of Allocation Basis**

Department	Allocation Basis:	Allocation Source:
BUILDING USE		
1.4.1 COURTHOUSE	From import - To be updated	From import - To be updated
1.4.2 HEALTH & SOC SVCS	From import - To be updated	From import - To be updated
EQUIPMENT USE		
2.4.1 EQUIPMENT	COST OF EQUIPMENT BY DEPARTMENT	FIXED ASSET INVENTORY
SPECIAL ACCOUNTING		
3.4.1 GENERAL AUDIT	AUDIT FEES BY DEPARTMENT NOT BILLED	COUNTY FINANCIAL RECORDS
3.4.2 DEPT AUDIT	AUDIT FEES BY DEPARTMENT BILLED	COUNTY FINANCIAL RECORDS
3.4.3 COST STUDY	PERCENT OF CONSULTANT'S EFFORT EXPENDED BY DEPARTMENT	CONSULTANT'S TIME RECORDS
DATA PROCESSING		
4.4.1 DATA PROCESSING	WORK DSITRIBUTION IN HOURS BY DEPARTRMNT	CITY/COUNTY DATA CENTER COMMISSION
PERSONNEL		
5.4.1 PERSONNEL ADMIN	NUMBER OF EMPLOYEES BY DEPARTMENT	COUNTY PERSONNEL RECORDS
5.4.2 PERSONNEL SPECIFIC	LEGAL FEES AND SERVICES COSTS BY BENEFITING DEPARTMENT	COUNTY FIANACIAL RECORDS
COUNTY CLERK		
6.4.1 CENTRAL SERVICES	DIRECT ALLOCATION TO BENEFITING DEPARTMENT	COUNTY CLERK/PERSONAL ACTIVITY REPORTS
CORPORATION COUNSEL		
7.4.1 CHILD SUPPORT	100% ALLOCATION TO CHILD SUPPORT	MONTHLY CHILD SUPPORT CLAIM REPORTS
7.4.2 SOCIAL SERVICES	100% ALLOCATION TO SOCIAL SERVICES	COUNTY FINANCILA RECORDS
7.4.3 CORP COUNSEL	RELATIVE EFFORT EXPENDED BY DEPARTMNET	CORPORATION COUNSEL
7.4.4 COLLECTION	DIRECT ALLOCATION TO BENEFITING DEPARTMNETS	CORPORATION COUNSEL
COUNTY ADMINISTRATOR		
8.4.1 BUDGET	RELATIVE EFFORT EXPENDED BY DEPARTMENT	COUNTY ADMINISTRATOR
8.4.2 ADMIN MGMNT	RELATIVE EFFORT EXPENDED BY DEPARTMENT	COUNTY ADMINISTRATOR
8.4.3 PURCHASING	OFFICE SUPPLY EXPENSES BY DEPARTMENT	COUNTY FINANCIAL RECORDS
8.4.4 SUPERVISE MAINT	100% ALLOCATION TO BUILDING MAINTENACE	COUNTY ADMINISTRATOR/PERSONAL ACTIVITY REPORTS
8.4.5 NCHCC	100% ALLOCATION TO HEALTH CARE CENTER	COUNTY ADMINISTRATOR/PERSONAL ACTIVITY REPORTS
8.4.6 SOCIAL SERVICE	100% ALLOCATION TO SOCIAL SERVICES	COUNTY ADMINISTRATOR/PERSONAL ACTIVITY REPORTS



**MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Schedule E - Summary of Allocation Basis**

Department	Allocation Basis:	Allocation Source:
FINANCE		
9.4.1 ACCTG/BUDGET	GENERAL CHECKS BY DEPT W/VARIOUS WEIGHTED	COUNTY FINANCIAL RECORDS
9.4.2 PAYROLL	PAYROLL CHECKS BY DEPT W/VARIOUS WEIGHTED	COUNTY FINANCIAL RECORDS
9.4.3 RISK MGMNT	100% ALLOCATION TO INSURANCE	FINANCE DIRECTOR/ PERSONAL ACTIVITY REPORTS
9.4.4 DATA PROCESSING	GENERAL AND PAYROLL CHECKS BY DEPARTMENT	COUNTY FINANCIAL RECORDS
INSURANCE		
10.4.1 RISK MANAGEMENT	INSURANCE PREMIUMS BY BENEFITING DEPARTMENT	INSURANCE WORKPAPERS/COUNTY FINANCIAL RECORDS
BUILDING MAINTENANCE		
11.4.1 COURTHOUSE & ANNEX	USABLE SAUARE FOOTAGE OF OCCUPIED SPACE	COUNTY MEASUREMNETS
11.4.2 HEALTH & SOC SVCS	USABLE SAUARE FOOTAGE OF OCCUPIED SPACE	COUNTY MEASUREMNETS
11.4.3 212 RIVER DRIVE	USABLE SAUARE FOOTAGE OF OCCUPIED SPACE	COUNTY MEASUREMNETS
11.4.4 210 RIVER DRIVE	USABLE SAUARE FOOTAGE OF OCCUPIED SPACE	COUNTY MEASUREMNETS
11.4.5 USDA BLDG	USABLE SAUARE FOOTAGE OF OCCUPIED SPACE	COUNTY MEASUREMNETS
11.4.6 SHELTER HOME	DIRECT ALLOCATION TO BENEFITING DEPARTMENT	MAINTENANCE DEPARTMENT
11.4.7 WEST STREET	USABLE SAUARE FOOTAGE OF OCCUPIED SPACE	COUNTY MEASUREMNETS
11.4.8 PUBLIC SAFETY	USABLE SAUARE FOOTAGE OF OCCUPIED SPACE	COUNTY MEASUREMNETS
11.4.9 UNIVERSITY CNTR	DIRECT ALLOCATION TO BENEFITING DEPARTMENT	MAINTENANCE DEPARTMENT
11.4.10 HIGHWAY	DIRECT ALLOCATION TO BENEFITING DEPARTMENT	MAINTENANCE DEPARTMENT
11.4.11 OTHER	DIRECT ALLOCATION TO BENEFITING DEPARTMENT	MAINTENANCE DEPARTMENT
COUNTY TREASURER		
12.4.1 RECEIPTS	GENERAL RECEIPTS ISSUED BY DEPARTMENT	COUNTY FIANACIAL RECORDS
12.4.2 PAYROLL	PAYROLL CHECKS BY DEPT W/VARIOUS WEIGHTED	COUNTY FIANACIAL RECORDS
CENTRAL SERVICES		
13.4.1 SWITCHBOARD	NUMBER OF TELEPHONE EXTENSIONS BY DEPARTMENT	MARATHON COUNTY DEPARTMENT & EMPLOYEE LISTING
13.4.2 COPY/PRINTING	PRINTING AND DUPLICATING CHARGES BY DEPARTMENT	COUNTY FINANCIAL RECORDS
13.4.3 POSTAGE	NUMBER OF EMPLOYEES BY DEPARTMENT NOT BILLED	COUNTY FINANCIAL RECORDS
13.4.4 BILLED POSTAGE	POSTAGE CHARGES BY BENEFITING DEPARTMENT	COUNTY FINANCIAL RECORDS



MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
BUILDING USE

Fiscal 2009

Marathon County owns and operates several buildings, including the Courthouse, the Health and Social Services Building, and the Courthouse Annex. All central service departments identified in this plan, are located in the Courthouse.

The use charge of \$535,353 (2% of \$26,767,630) includes 2009 Courthouse and Courthouse Annex improvements of \$70,173. The use charge is allocated to benefiting departments based on usable square footage of occupied space.

The County purchased the Health and Social Services Building at a cost of \$500,000 in 1978. A major renovation was completed in 1992 with subsequent outlay of \$1,210,445. Additional improvements in the amount of \$401,465 have been made to the facility. The use charge of \$42,248 (2% of \$2,112,410) is allocated to Social Services, Child Support and other Departments based on usable square footage of occupied space.

Ref.: 2 CFR 225, Attachment B, Section 15.

MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Schedule .2 - Costs To Be Allocated
For Department BUILDING USE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	577,601			577,601
SPECIAL ACCOUNTING		425	425	
Total Allocated Additions:		425	425	425
Total To Be Allocated:	<u>577,601</u>	<u>425</u>		<u>578,026</u>



**MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department BUILDING USE**

	Total	General & Admin	COURTHOUSE	HEALTH & SOC SVCS
Wages & Benefits				
SALARIES & WAGES	0	0	0	0
FRINGE BENEFITS	0	0	0	0
Other Expense & Cost				
BLDG USE CHRG	577,601	0	535,353	42,248
Departmental Totals				
Total Expenditures	577,601	0	535,353	42,248
Deductions				
Total Deductions	0	0	0	0
Functional Cost	577,601	0	535,353	42,248
Allocation Step 1				
1st Allocation	577,601	0	535,353	42,248
Allocation Step 2				
Inbound- All Others	425	425	0	0
Reallocate Admin Costs		(425)	394	31
2nd Allocation	425	0	394	31
Total For 01 BUILDING USE				
Total Allocated	578,026	0	535,747	42,279



**MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE**

Activity - COURTHOUSE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PERSONNEL	3,269	1.6710	8,946		8,946	7	8,953
COUNTY CLERK	2,400	1.2268	6,568		6,568	5	6,573
CORPORATION COUNSEL	3,016	1.5417	8,254		8,254	6	8,260
COUNTY ADMINISTRATOR	1,176	0.6011	3,218		3,218	2	3,220
FINANCE	1,728	0.8833	4,729		4,729	3	4,732
INSURANCE	378	0.1932	1,034		1,034	1	1,035
BUILDING MAINTENANCE	463	0.2367	1,267		1,267	1	1,268
COUNTY TREASURER	1,014	0.5183	2,775		2,775	2	2,777
CENTRAL SERVICES	2,045	1.0454	5,596		5,596	4	5,600
CLERK OF COURTS	8,953	4.5766	24,501		24,501	18	24,519
JUDICAL	19,844	10.1438	54,305		54,305	40	54,345
FAMILY COURT COMMISSIONER	576	0.2944	1,576		1,576	1	1,577
DISTRICT ATTORNEY	4,920	2.5150	13,464		13,464	10	13,474
VICTIM/WITNESS	1,613	0.8245	4,414		4,414	3	4,417
SHERIFF	14,284	7.3017	39,090		39,090	29	39,119
CORRECTIONS	109,320	55.8820	299,166		299,166	220	299,386
EMERGENCY GOVERNMENT	469	0.2397	1,283		1,283	1	1,284
REGISTER OF DEEDS	4,376	2.2369	11,975		11,975	9	11,984
OTHER	15,783	8.0679	43,192		43,192	32	43,224
SubTotal	195,627	100.0000	535,353		535,353	394	535,747
TOTAL	195,627	100.0000	535,353		535,353	394	535,747

Allocation Basis: From import - To be updated

Allocation Source: From import - To be updated



MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE

Activity - HEALTH & SOC SVCS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHILD SUPPORT	1,893	6.7156	2,837		2,837	2	2,839
SOCIAL SVCS - ADMIN	21,594	76.6071	32,365		32,365	24	32,389
CHILDRENS COURT	1,174	4.1649	1,760		1,760	1	1,761
OTHER	3,527	12.5124	5,286		5,286	4	5,290
SubTotal	28,188	100.0000	42,248		42,248	31	42,279
TOTAL	28,188	100.0000	42,248		42,248	31	42,279

Allocation Basis: From import - To be updated

Allocation Source: From import - To be updated



**MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department BUILDING USE**

Receiving Department	Total	COURTHOUSE	HEALTH & SOC SVCS
PERSONNEL	8,953	8,953	0
COUNTY CLERK	6,573	6,573	0
CORPORATION COUNSEL	8,260	8,260	0
COUNTY ADMINISTRATOR	3,220	3,220	0
FINANCE	4,732	4,732	0
INSURANCE	1,035	1,035	0
BUILDING MAINTENANCE	1,268	1,268	0
COUNTY TREASURER	2,777	2,777	0
CENTRAL SERVICES	5,600	5,600	0
CHILD SUPPORT	2,839	0	2,839
SOCIAL SVCS - ADMIN	32,389	0	32,389
CHILDRENS COURT	1,761	0	1,761
CLERK OF COURTS	24,519	24,519	0
JUDICAL	54,345	54,345	0
FAMILY COURT	1,577	1,577	0
DISTRICT ATTORNEY	13,474	13,474	0
VICTIM/WITNESS	4,417	4,417	0
SHERIFF	39,119	39,119	0
CORRECTIONS	299,386	299,386	0
EMERGENCY	1,284	1,284	0
REGISTER OF DEEDS	11,984	11,984	0
OTHER	48,514	43,224	5,290
Direct Billed	0	0	0
Total	578,026	535,747	42,279



MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
EQUIPMENT USE

Fiscal 2009

Furniture and equipment used by central service departments was identified from the December 31, 2009, Fixed Asset Inventory records. The total amount of the equipment identified was \$1,988,488. The use charge of \$132,632 (6.67% of \$1,988,488) is allocated to the central service departments based on departmental furniture and equipment inventory costs.

Ref.: 2 CFR 225, Attachment B, Section 15.

MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Schedule .2 - Costs To Be Allocated
For Department EQUIPMENT USE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
SPECIAL ACCOUNTING		425	425	
Total Allocated Additions:		425	425	425
EQUIP USE CHRG	132,632			
Total Departmental Cost Adjustments:	132,632			132,632
Total To Be Allocated:	132,632	425		133,057



**MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department EQUIPMENT USE**

	Total	General & Admin	EQUIPMENT
Wages & Benefits			
SALARIES & WAGES	0	0	0
FRINGE BENEFITS	0	0	0
Departmental Totals			
Total Expenditures	0	0	0
Deductions			
Total Deductions	0	0	0
Cost Adjustments			
EQUIP USE CHRG	132,632	0	132,632
Functional Cost	132,632	0	132,632
Allocation Step 1			
1st Allocation	132,632	0	132,632
Allocation Step 2			
Inbound- All Others	425	425	0
Reallocate Admin Costs		(425)	425
2nd Allocation	425	0	425
Total For 02 EQUIPMENT USE			
Total Allocated	133,057	0	133,057



**MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department EQUIPMENT USE**

Activity - EQUIPMENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PERSONNEL	14,203	0.7143	947		947	3	950
COUNTY CLERK	827,364	41.6077	55,185		55,185	177	55,362
CORPORATION COUNSEL	28,602	1.4384	1,908		1,908	6	1,914
COUNTY ADMINISTRATOR	53,141	2.6724	3,545		3,545	11	3,556
FINANCE	141,185	7.1001	9,417		9,417	30	9,447
BUILDING MAINTENANCE	677,467	34.0695	45,187		45,187	145	45,332
COUNTY TREASURER	61,423	3.0889	4,097		4,097	13	4,110
CENTRAL SERVICES	185,103	9.3087	12,346		12,346	40	12,386
SubTotal	1,988,488	100.0000	132,632		132,632	425	133,057
TOTAL	1,988,488	100.0000	132,632		132,632	425	133,057

Allocation Basis: COST OF EQUIPMENT BY DEPARTMENT

Allocation Source: FIXED ASSET INVENTORY



**MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department EQUIPMENT USE**

Receiving Department	Total	EQUIPMENT
PERSONNEL	950	950
COUNTY CLERK	55,362	55,362
CORPORATION COUNSEL	1,914	1,914
COUNTY ADMINISTRATOR	3,556	3,556
FINANCE	9,447	9,447
BUILDING MAINTENANCE	45,332	45,332
COUNTY TREASURER	4,110	4,110
CENTRAL SERVICES	12,386	12,386
Direct Billed	0	0
Total	133,057	133,057



MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
SPECIAL ACCOUNTING

Fiscal 2009

Marathon County receives an annual audit of its operations and engages the services of MAXIMUS to prepare an indirect cost allocation plan. The firm which performed the audit provided information on the amount of the fee which represents time spent on various departments. The fees paid for Special Accounting services have been identified and are allocated to departments as follows:

- **General Audit:** Costs are allocated to departments not direct charged based on the value of audit services during 2009.
- **Department Audit:** Costs are allocated to departments based on the costs of audit services received as analyzed by the Finance Department. Credit has been given for the previously billed amounts.
- **Cost Allocation Plan:** Costs of this service are allocated to departments based on the percent of consultant effort expended by department.
- **Banking Services:** Cost related to consulting services regarding assisting the County in evaluating banking services are allocated to the benefiting department.

Ref.: 2 CFR 225, Attachment B, Section 5 and 36.

MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Schedule .2 - Costs To Be Allocated
For Department SPECIAL ACCOUNTING

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	69,200			69,200
SPECIAL ACCOUNTING		425	425	
Total Allocated Additions:		425	425	425
Total To Be Allocated:	<u>69,200</u>	<u>425</u>		<u>69,625</u>



**MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department SPECIAL ACCOUNTING**

	Total	General & Admin	GENERAL AUDIT	DEPT AUDIT	COST STUDY
Wages & Benefits					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
Other Expense & Cost					
ACCTG/AUDIT FEES	69,200	0	11,066	49,634	8,500
Departmental Totals					
Total Expenditures	69,200	0	11,066	49,634	8,500
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	69,200	0	11,066	49,634	8,500
Allocation Step 1					
1st Allocation	69,200	0	11,066	49,634	8,500
Allocation Step 2					
Inbound- All Others	425	425	0	0	0
Reallocate Admin Costs		(425)	68	305	52
2nd Allocation	425	0	68	305	52
Total For 03 SPECIAL ACCOUNTING					
Total Allocated	69,625	0	11,134	49,939	8,552



**MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department SPECIAL ACCOUNTING**

Activity - GENERAL AUDIT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PERSONNEL	262.77	1.0042	111		111	1	112
COUNTY CLERK	227.73	0.8703	96		96	1	97
CORPORATION COUNSEL	166.52	0.6364	70		70		70
COUNTY ADMINISTRATOR	787.00	3.0077	333		333	2	335
FINANCE	169.27	0.6469	72		72		72
BUILDING MAINTENANCE	691.58	2.6430	292		292	2	294
COUNTY TREASURER	176.02	0.6727	74		74		74
SHELTER HOME	330.63	1.2636	140		140	1	141
CLERK OF COURTS	865.96	3.3095	366		366	2	368
DISTRICT ATTORNEY	241.97	0.9247	102		102	1	103
VICTIM/WITNESS	535.37	2.0460	226		226	1	227
SHERIFF	7,712.73	29.4760	3,263		3,263	20	3,283
CORRECTIONS	1,427.90	5.4570	604		604	4	608
EMERGENCY GOVERNMENT	69.20	0.2645	29		29		29
PLANNING	3,915.89	14.9655	1,656		1,656	10	1,666
ZONING	238.38	0.9110	101		101	1	102
PARKS	3,349.80	12.8020	1,417		1,417	9	1,426
LAND CONSERVATION	279.79	1.0693	118		118	1	119
UW EXTENSION	120.31	0.4598	51		51		51
VETERANS	67.58	0.2583	29		29		29
REGISTER OF DEEDS	228.78	0.8743	97		97	1	98
OTHER	4,301.01	16.4373	1,819		1,819	11	1,830
SubTotal	26,166.19	100.0000	11,066		11,066	68	11,134
TOTAL	26,166.19	100.0000	11,066		11,066	68	11,134

Allocation Basis: AUDIT FEES BY DEPARTMENT NOT BILLED

Allocation Source: COUNTY FINANCIAL RECORDS



**MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department SPECIAL ACCOUNTING**

Activity - DEPT AUDIT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHILD SUPPORT	710.11	1.4307	710	-710		4	4
SOCIAL SVCS - ADMIN	14,109.69	28.4275	14,110	-14,110		87	87
HEALTH DEPARTMENT	5,567.61	11.2174	5,568	-5,568		34	34
ADRC	4,794.42	9.6596	4,794	-4,794		29	29
EMPLOYMENT & TRAINING JTPA	7,277.60	14.6626	7,278	-7,278		45	45
SOLID WASTE	1,243.61	2.5056	1,244	-1,244		8	8
HIGHWAY	9,539.36	19.2195	9,539	-9,539		59	59
AIRPORT	5,178.47	10.4334	5,178	-5,178		32	32
LIBRARY	1,212.92	2.4437	1,213	-1,213		7	7
SubTotal	49,633.79	100.0000	49,634	-49,634		305	305
Direct Billed				49,634	49,634		49,634
TOTAL	49,633.79	100.0000	49,634		49,634	305	49,939

Allocation Basis: AUDIT FEES BY DEPARTMENT BILLED

Allocation Source: COUNTY FINANCIAL RECORDS



**MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department SPECIAL ACCOUNTING**

Activity - COST STUDY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
BUILDING USE	5.000	5.0000	425		425		425
EQUIPMENT USE	5.000	5.0000	425		425		425
SPECIAL ACCOUNTING	5.000	5.0000	425		425		425
DATA PROCESSING	10.000	10.0000	850		850	6	856
PERSONNEL	5.000	5.0000	425		425	3	428
COUNTY CLERK	5.000	5.0000	425		425	3	428
CORPORATION COUNSEL	5.000	5.0000	425		425	3	428
COUNTY ADMINISTRATOR	5.000	5.0000	425		425	3	428
FINANCE	10.000	10.0000	850		850	6	856
INSURANCE	5.000	5.0000	425		425	3	428
BUILDING MAINTENANCE	5.000	5.0000	425		425	3	428
COUNTY TREASURER	5.000	5.0000	425		425	3	428
CENTRAL SERVICES	5.000	5.0000	425		425	3	428
CHILD SUPPORT	1.250	1.2500	106		106	1	107
SOCIAL SVCS - ADMIN	1.250	1.2500	106		106	1	107
SOCIAL SVCS - INC MAINT	1.250	1.2500	106		106	1	107
SOCIAL SVCS - SERVICES	1.250	1.2500	106		106	1	107
HEALTH DEPARTMENT	1.250	1.2500	106		106	1	107
NCHCC	1.250	1.2500	106		106	1	107
ADRC	2.500	2.5000	213		213	2	215
OTHER	15.000	15.0000	1,276		1,276	8	1,284
SubTotal	100.000	100.0000	8,500		8,500	52	8,552
TOTAL	100.000	100.0000	8,500		8,500	52	8,552

Allocation Basis: PERCENT OF CONSULTANT'S EFFORT EXPENDED BY DEPARTMENT

Allocation Source: CONSULTANT'S TIME RECORDS



**MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department SPECIAL ACCOUNTING**

Receiving Department	Total	GENERAL AUDIT	DEPT AUDIT	COST STUDY
BUILDING USE	425	0	0	425
EQUIPMENT USE	425	0	0	425
SPECIAL ACCOUNTING	425	0	0	425
DATA PROCESSING	856	0	0	856
PERSONNEL	540	112	0	428
COUNTY CLERK	525	97	0	428
CORPORATION COUNSEL	498	70	0	428
COUNTY ADMINISTRATOR	763	335	0	428
FINANCE	928	72	0	856
INSURANCE	428	0	0	428
BUILDING MAINTENANCE	722	294	0	428
COUNTY TREASURER	502	74	0	428
CENTRAL SERVICES	428	0	0	428
CHILD SUPPORT	111	0	4	107
SOCIAL SVCS - ADMIN	194	0	87	107
SOCIAL SVCS - INC MAINT	107	0	0	107
SOCIAL SVCS - SERVICES	107	0	0	107
HEALTH DEPARTMENT	141	0	34	107
NCHCC	107	0	0	107
ADRC	244	0	29	215
SHELTER HOME	141	141	0	0
EMPLOYMENT & TRAINING	45	0	45	0
CLERK OF COURTS	368	368	0	0
DISTRICT ATTORNEY	103	103	0	0
VICTIM/WITNESS	227	227	0	0
SHERIFF	3,283	3,283	0	0
CORRECTIONS	608	608	0	0
EMERGENCY	29	29	0	0
PLANNING	1,666	1,666	0	0
ZONING	102	102	0	0
SOLID WASTE	8	0	8	0
PARKS	1,426	1,426	0	0
LAND CONSERVATION	119	119	0	0
HIGHWAY	59	0	59	0



**MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department SPECIAL ACCOUNTING**

Receiving Department	Total	GENERAL AUDIT	DEPT AUDIT	COST STUDY
AIRPORT	32	0	32	0
UW EXTENSION	51	51	0	0
LIBRARY	7	0	7	0
VETERANS	29	29	0	0
REGISTER OF DEEDS	98	98	0	0
OTHER	3,114	1,830	0	1,284
Direct Billed	49,634	0	49,634	0
Total	69,625	11,134	49,939	8,552



MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
DATA PROCESSING

Fiscal 2009

Marathon County receives data processing services from the City/County Data Center Commission. Marathon County's share of operating expenses for 2009 was \$1,346,942, including equipment of \$0.

Computer processing and production costs charged to the County are allocated to benefiting departments based on the number of hours of work as per the Data Center Commission's 2009 annual "Type of Work Distribution in Hours by Department/User" summary report.

Ref.: 2 CFR 225, Attachment B, Section 6.

MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Schedule .2 - Costs To Be Allocated
For Department DATA PROCESSING

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,346,942			1,346,942
SPECIAL ACCOUNTING	850	6	856	
PERSONNEL		425	425	
CORPORATION COUNSEL		10,203	10,203	
COUNTY ADMINISTRATOR		12,020	12,020	
INSURANCE		11,177	11,177	
CENTRAL SERVICES		6,358	6,358	
Total Allocated Additions:	850	40,189	41,039	41,039
Total To Be Allocated:	1,347,792	40,189		1,387,981



**MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department DATA PROCESSING**

	Total	General & Admin	DATA PROCESSING
Wages & Benefits			
SALARIES & WAGES	0	0	0
FRINGE BENEFITS	0	0	0
Other Expense & Cost			
D.P. CHARGES/FEES	1,346,942	0	1,346,942
Departmental Totals			
Total Expenditures	1,346,942	0	1,346,942
Deductions			
Total Deductions	0	0	0
Functional Cost	1,346,942	0	1,346,942
Allocation Step 1			
Inbound- All Others	850	850	0
Reallocate Admin Costs		(850)	850
1st Allocation	1,347,792	0	1,347,792
Allocation Step 2			
Inbound- All Others	40,189	40,189	0
Reallocate Admin Costs		(40,189)	40,189
2nd Allocation	40,189	0	40,189
Total For 04 DATA PROCESSING			
Total Allocated	1,387,981	0	1,387,981



**MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department DATA PROCESSING**

Activity - DATA PROCESSING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PERSONNEL	500.94	1.1569	15,593		15,593	465	16,058
COUNTY CLERK	508.87	1.1752	15,840		15,840	472	16,312
CORPORATION COUNSEL	29.59	0.0683	921		921	27	948
COUNTY ADMINISTRATOR	60.24	0.1391	1,875		1,875	56	1,931
FINANCE	1,285.12	2.9680	40,003		40,003	1,193	41,196
INSURANCE	27.48	0.0635	855		855	26	881
BUILDING MAINTENANCE	100.93	0.2331	3,142		3,142	94	3,236
COUNTY TREASURER	708.08	1.6353	22,041		22,041	657	22,698
SOCIAL SVCS - ADMIN	2,776.85	6.4132	86,437		86,437	2,577	89,014
SPECIAL EDUCATION	2.11	0.0049	66		66	2	68
HEALTH DEPARTMENT	3,744.92	8.6490	116,570		116,570	3,476	120,046
NCHCC	20,605.24	47.5885	641,388		641,388	19,124	660,512
ADRC	1,190.00	2.7483	37,042		37,042	1,105	38,147
CHILDRENS COURT	4.23	0.0098	132		132	4	136
SHELTER HOME	93.00	0.2148	2,895		2,895	86	2,981
EMPLOYMENT & TRAINING JTPA	181.78	0.4198	5,658		5,658	169	5,827
CLERK OF COURTS	304.90	0.7042	9,491		9,491	283	9,774
JUDICAL	11.10	0.0256	346		346	10	356
DISTRICT ATTORNEY	124.18	0.2868	3,865		3,865	115	3,980
SHERIFF	5,084.07	11.7418	158,255		158,255	4,719	162,974
EMERGENCY GOVERNMENT	8.45	0.0195	263		263	8	271
PLANNING	2,366.80	5.4662	73,673		73,673	2,197	75,870
SOLID WASTE	164.34	0.3795	5,116		5,116	153	5,269
PARKS	400.54	0.9251	12,468		12,468	372	12,840
FORESTERY	39.10	0.0903	1,217		1,217	36	1,253
LAND CONSERVATION	4.23	0.0098	132		132	4	136
HIGHWAY	222.99	0.5150	6,941		6,941	207	7,148
AIRPORT	14.80	0.0342	461		461	14	475
UW EXTENSION	404.77	0.9348	12,600		12,600	376	12,976
LIBRARY	290.63	0.6712	9,047		9,047	270	9,317
VETERANS	3.17	0.0073	99		99	3	102



**MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department DATA PROCESSING**

Activity - DATA PROCESSING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
REGISTER OF DEEDS	281.12	0.6493	8,751		8,751	261	9,012
OTHER	1,754.36	4.0517	54,609		54,609	1,628	56,237
SubTotal	43,298.93	100.0000	1,347,792		1,347,792	40,189	1,387,981
TOTAL	43,298.93	100.0000	1,347,792		1,347,792	40,189	1,387,981

Allocation Basis: WORK DSITRIBUTION IN HOURS BY DEPARTRMENT

Allocation Source: CITY/COUNTY DATA CENTER COMMISSION



MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department DATA PROCESSING

Receiving Department	Total	DATA PROCESSING
PERSONNEL	16,058	16,058
COUNTY CLERK	16,312	16,312
CORPORATION COUNSEL	948	948
COUNTY ADMINISTRATOR	1,931	1,931
FINANCE	41,196	41,196
INSURANCE	881	881
BUILDING MAINTENANCE	3,236	3,236
COUNTY TREASURER	22,698	22,698
SOCIAL SVCS - ADMIN	89,014	89,014
SPECIAL EDUCATION	68	68
HEALTH DEPARTMENT	120,046	120,046
NCHCC	660,512	660,512
ADRC	38,147	38,147
CHILDRENS COURT	136	136
SHELTER HOME	2,981	2,981
EMPLOYMENT & TRAINING	5,827	5,827
CLERK OF COURTS	9,774	9,774
JUDICAL	356	356
DISTRICT ATTORNEY	3,980	3,980
SHERIFF	162,974	162,974
EMERGENCY	271	271
PLANNING	75,870	75,870
SOLID WASTE	5,269	5,269
PARKS	12,840	12,840
FORESTERY	1,253	1,253
LAND CONSERVATION	136	136
HIGHWAY	7,148	7,148
AIRPORT	475	475
UW EXTENSION	12,976	12,976
LIBRARY	9,317	9,317
VETERANS	102	102
REGISTER OF DEEDS	9,012	9,012
OTHER	56,237	56,237

MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department DATA PROCESSING

Receiving Department	Total	DATA PROCESSING
Direct Billed	0	0
Total	<u>1,387,981</u>	<u>1,387,981</u>



MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
PERSONNEL

Fiscal 2009

The Marathon County Personnel Department provides employment services, job and pay classification, labor relations, salary negotiations, and employee training services for the various County departments.

Costs are accumulated for County-related services based on the functions identified in the Accounting records. For plan purposes, the service function has been identified as "Personnel Administration," with the applicable costs allocated based on the number of employees by department.

Legal fees for contract negotiations and other labor related matters as well as specific fees such as physicals and other medical costs are allocated based on costs incurred by benefiting department.

Ref.: 2 CFR 225, Attachment B, Sections 11, 17 and 33.

MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Schedule .2 - Costs To Be Allocated
For Department PERSONNEL

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	476,467			476,467
BUILDING USE	8,946	7	8,953	
EQUIPMENT USE	947	3	950	
SPECIAL ACCOUNTING	536	4	540	
DATA PROCESSING	15,593	465	16,058	
PERSONNEL		3,013	3,013	
CORPORATION COUNSEL		17,006	17,006	
COUNTY ADMINISTRATOR		12,569	12,569	
FINANCE		5,098	5,098	
INSURANCE		4,555	4,555	
BUILDING MAINTENANCE		27,757	27,757	
COUNTY TREASURER		395	395	
CENTRAL SERVICES		7,846	7,846	
Total Allocated Additions:	26,022	78,718	104,740	104,740
Total To Be Allocated:	502,489	78,718		581,207



**MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department PERSONNEL**

	Total	General & Admin	PERSONNEL ADMIN	PERSONNEL SPECIFIC
Wages & Benefits				
SALARIES & WAGES	238,679	0	238,679	0
FRINGE BENEFITS	118,401	0	118,401	0
Other Expense & Cost				
OTHER PROF SVCS	15,756	0	10	15,746
LEGAL FEES	12,680	0	0	12,680
MEDICAL/DENTAL	13,214	0	927	12,287
PROF SVCS-TRAINING	42,462	0	42,462	0
ADVERTISING	9,570	0	178	9,392
PRINTING	9,590	0	9,590	0
TRAVEL & TRAINING	5,663	0	5,663	0
SUNDRY R/M	3,440	0	3,440	0
OFFICE SUPPLIES	1,984	0	1,984	0
TESTING	899	0	899	0
BOOKS	904	0	904	0
PAPER/FORMS	1,321	0	1,321	0
DUES/SUBS	864	0	864	0
PHOTO SUPPLIES	0	0	0	0
RECREATION SUPPLIES	137	0	137	0
MGMNT TRAIN ED-SVCS	903	0	903	0
RETIRE RECOG	0	0	0	0
Departmental Totals				
Total Expenditures	476,467	0	426,362	50,105
Deductions				
Total Deductions	0	0	0	0
Functional Cost				
Functional Cost	476,467	0	426,362	50,105
Allocation Step 1				
Inbound- All Others	26,022	0	26,022	0
1st Allocation	502,489	0	452,384	50,105



MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department PERSONNEL

	Total	General & Admin	PERSONNEL ADMIN	PERSONNEL SPECIFIC
Allocation Step 2				
Inbound- All Others	78,718	0	78,718	0
2nd Allocation	78,718	0	78,718	0
Total For 05 PERSONNEL				
Total Allocated	581,207	0	531,102	50,105



**MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department PERSONNEL**

Activity - PERSONNEL ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PERSONNEL	6	0.6659	3,013		3,013		3,013
COUNTY CLERK	4	0.4440	2,008		2,008	352	2,360
CORPORATION COUNSEL	8	0.8879	4,017		4,017	704	4,721
COUNTY ADMINISTRATOR	6	0.6659	3,013		3,013	528	3,541
FINANCE	7	0.7769	3,515		3,515	616	4,131
INSURANCE	2	0.2220	1,004		1,004	176	1,180
BUILDING MAINTENANCE	29	3.2186	14,561		14,561	2,551	17,112
COUNTY TREASURER	7	0.7769	3,515		3,515	616	4,131
CENTRAL SERVICES	1	0.1110	502		502	88	590
CHILD SUPPORT	16	1.7758	8,033		8,033	1,407	9,440
SOCIAL SVCS - ADMIN	11	1.2209	5,523		5,523	967	6,490
SOCIAL SVCS - INC MAINT	32	3.5516	16,067		16,067	2,814	18,881
SOCIAL SVCS - SERVICES	51	5.6604	25,607		25,607	4,486	30,093
HEALTH DEPARTMENT	54	5.9933	27,113		27,113	4,749	31,862
ADRC	19	2.1088	9,540		9,540	1,671	11,211
COMMISSION ON AGING	33	3.6626	16,569		16,569	2,902	19,471
NUTRITION	21	2.3307	10,544		10,544	1,847	12,391
SENIOR AIDES	35	3.8846	17,573		17,573	3,078	20,651
SHELTER HOME	26	2.8857	13,054		13,054	2,287	15,341
EMPLOYMENT & TRAINING JTPA	11	1.2209	5,523		5,523	967	6,490
CLERK OF COURTS	40	4.4395	20,084		20,084	3,518	23,602
DISTRICT ATTORNEY	10	1.1099	5,021		5,021	880	5,901
VICTIM/WITNESS	4	0.4440	2,008		2,008	352	2,360
SHERIFF	114	12.6525	57,238		57,238	10,025	67,263
CORRECTIONS	45	4.9945	22,594		22,594	3,958	26,552
EMERGENCY GOVERNMENT	2	0.2220	1,004		1,004	176	1,180
DRUG AWARENESS	1	0.1110	502		502	88	590
PLANNING	8	0.8879	4,017		4,017	704	4,721
ZONING	12	1.3319	6,025		6,025	1,055	7,080
SOLID WASTE	5	0.5549	2,510		2,510	440	2,950
PARKS	87	9.6559	43,682		43,682	7,652	51,334



**MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department PERSONNEL**

Activity - PERSONNEL ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FORESTERY	1	0.1110	502		502	88	590
LAND CONSERVATION	6	0.6659	3,013		3,013	528	3,541
HIGHWAY	78	8.6570	39,163		39,163	6,860	46,023
AIRPORT	26	2.8857	13,054		13,054	2,287	15,341
UW EXTENSION	5	0.5549	2,510		2,510	440	2,950
LIBRARY	61	6.7703	30,628		30,628	5,365	35,993
VETERANS	3	0.3330	1,506		1,506	264	1,770
REGISTER OF DEEDS	9	0.9989	4,519		4,519	792	5,311
OTHER	5	0.5549	2,510		2,510	440	2,950
SubTotal	901	100.0000	452,384		452,384	78,718	531,102
TOTAL	901	100.0000	452,384		452,384	78,718	531,102

Allocation Basis: NUMBER OF EMPLOYEES BY DEPARTMENT

Allocation Source: COUNTY PERSONNEL RECORDS



**MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department PERSONNEL**

Activity - PERSONNEL SPECIFIC

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
DATA PROCESSING	425.00	0.8482	425		425		425
CORPORATION COUNSEL	2,570.00	5.1288	2,570		2,570		2,570
BUILDING MAINTENANCE	1,453.00	2.8997	1,453		1,453		1,453
COUNTY TREASURER	240.00	0.4790	240		240		240
SOCIAL SVCS - ADMIN	4,001.00	7.9846	4,001		4,001		4,001
HEALTH DEPARTMENT	2,638.00	5.2645	2,638		2,638		2,638
ADRC	6,102.00	12.1775	6,102		6,102		6,102
DISTRICT ATTORNEY	427.00	0.8521	427		427		427
SHERIFF	21,130.00	42.1680	21,126		21,126		21,126
PLANNING	2,805.00	5.5978	2,805		2,805		2,805
SOLID WASTE	735.00	1.4668	735		735		735
PARKS	1,951.00	3.8935	1,951		1,951		1,951
HIGHWAY	3,260.00	6.5058	3,260		3,260		3,260
AIRPORT	2,365.00	4.7197	2,365		2,365		2,365
OTHER	7.00	0.0140	7		7		7
SubTotal	50,109.00	100.0000	50,105		50,105		50,105
TOTAL	50,109.00	100.0000	50,105		50,105		50,105

Allocation Basis: LEGAL FEES AND SERVICES COSTS BY BENEFITING DEPARTMENT

Allocation Source: COUNTY FIANACIAL RECORDS



**MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department PERSONNEL**

Receiving Department	Total	PERSONNEL ADMIN	PERSONNEL SPECIFIC
DATA PROCESSING	425	0	425
PERSONNEL	3,013	3,013	0
COUNTY CLERK	2,360	2,360	0
CORPORATION COUNSEL	7,291	4,721	2,570
COUNTY ADMINISTRATOR	3,541	3,541	0
FINANCE	4,131	4,131	0
INSURANCE	1,180	1,180	0
BUILDING MAINTENANCE	18,565	17,112	1,453
COUNTY TREASURER	4,371	4,131	240
CENTRAL SERVICES	590	590	0
CHILD SUPPORT	9,440	9,440	0
SOCIAL SVCS - ADMIN	10,491	6,490	4,001
SOCIAL SVCS - INC MAINT	18,881	18,881	0
SOCIAL SVCS - SERVICES	30,093	30,093	0
HEALTH DEPARTMENT	34,500	31,862	2,638
ADRC	17,313	11,211	6,102
COMMISSION ON AGING	19,471	19,471	0
NUTRITION	12,391	12,391	0
SENIOR AIDES	20,651	20,651	0
SHELTER HOME	15,341	15,341	0
EMPLOYMENT & TRAINING	6,490	6,490	0
CLERK OF COURTS	23,602	23,602	0
DISTRICT ATTORNEY	6,328	5,901	427
VICTIM/WITNESS	2,360	2,360	0
SHERIFF	88,389	67,263	21,126
CORRECTIONS	26,552	26,552	0
EMERGENCY	1,180	1,180	0
DRUG AWARENESS	590	590	0
PLANNING	7,526	4,721	2,805
ZONING	7,080	7,080	0
SOLID WASTE	3,685	2,950	735
PARKS	53,285	51,334	1,951
FORESTERY	590	590	0
LAND CONSERVATION	3,541	3,541	0



MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department PERSONNEL

Receiving Department	Total	PERSONNEL ADMIN	PERSONNEL SPECIFIC
HIGHWAY	49,283	46,023	3,260
AIRPORT	17,706	15,341	2,365
UW EXTENSION	2,950	2,950	0
LIBRARY	35,993	35,993	0
VETERANS	1,770	1,770	0
REGISTER OF DEEDS	5,311	5,311	0
OTHER	2,957	2,950	7
Direct Billed	0	0	0
Total	581,207	531,102	50,105



MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
COUNTY CLERK

Fiscal 2009

The Marathon County Clerk performs the normal functions associated with that office, including acting as the clerk at all County Board meetings and issuing various types of licenses. These are classified as “General Government” activities and related costs are excluded from further allocation.

The County Clerk's Office also oversees the activities of the Central Services Department, including the Switchboard, Print Shop, and Mail Room. Costs are allocated directly to the Central Services Department for further allocation.

Ref.: 2 CFR 225, Attachment B, Sections 10, 11, 23, and 35.

**MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Schedule .2 - Costs To Be Allocated
For Department COUNTY CLERK**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	324,536			324,536
BUILDING USE	6,568	5	6,573	
EQUIPMENT USE	55,185	177	55,362	
SPECIAL ACCOUNTING	521	4	525	
DATA PROCESSING	15,840	472	16,312	
PERSONNEL	2,008	352	2,360	
CORPORATION COUNSEL		6,802	6,802	
COUNTY ADMINISTRATOR		12,555	12,555	
FINANCE		2,387	2,387	
INSURANCE		1,140	1,140	
BUILDING MAINTENANCE		20,378	20,378	
COUNTY TREASURER		2,644	2,644	
CENTRAL SERVICES		5,898	5,898	
Total Allocated Additions:	<u>80,122</u>	<u>52,814</u>	<u>132,936</u>	132,936
Total To Be Allocated:	<u><u>404,658</u></u>	<u><u>52,814</u></u>		<u><u>457,472</u></u>



**MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department COUNTY CLERK**

	Total	General & Admin	CENTRAL SERVICES	GENERAL GOVT
Wages & Benefits				
SALARIES & WAGES	166,979	87,814	6,896	72,269
FRINGE BENEFITS	81,610	42,919	3,370	35,321
Other Expense & Cost				
PAPER/FORMS	17,910	9,419	740	7,751
MACHINES/EQUIP	10,215	5,372	422	4,421
PRINTING	18,973	0	0	18,973
LEGAL NOTICES	7,295	0	0	7,295
TAX DEED COSTS	10,028	0	0	10,028
TRAVEL & TRAINING	2,306	1,213	95	998
OFFICE SUPPLIES	2,289	1,203	95	991
MAPS	0	0	0	0
DUES/SUBS	198	104	8	86
BOOKS	0	0	0	0
OTHER PROF SVCS	6,733	0	0	6,733
Departmental Totals				
Total Expenditures	324,536	148,044	11,626	164,866
Deductions				
Total Deductions	0	0	0	0
Functional Cost				
Functional Cost	324,536	148,044	11,626	164,866
Allocation Step 1				
Inbound- All Others	80,122	80,122	0	0
Reallocate Admin Costs		(228,166)	15,030	213,136
Unallocated Costs	(378,002)	0	0	(378,002)
1st Allocation	26,656	0	26,656	0
Allocation Step 2				
Inbound- All Others	52,814	52,814	0	0
Reallocate Admin Costs		(52,814)	3,479	49,335
Unallocated Costs	(49,335)	0	0	(49,335)
2nd Allocation	3,479	0	3,479	0



**MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department COUNTY CLERK**

	Total	General & Admin	CENTRAL SERVICES	GENERAL GOVT
Total For 06 COUNTY CLERK				
Total Allocated	30,135	0	30,135	0



**MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department COUNTY CLERK**

Activity - CENTRAL SERVICES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CENTRAL SERVICES	100	100.0000	26,656		26,656	3,479	30,135
SubTotal	100	100.0000	26,656		26,656	3,479	30,135
TOTAL	100	100.0000	26,656		26,656	3,479	30,135

Allocation Basis: DIRECT ALLOCATION TO BENEFITING DEPARTMENT

Allocation Source: COUNTY CLERK/PERSONAL ACTIVITY REPORTS



MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department COUNTY CLERK

Receiving Department	Total	CENTRAL SERVICES
CENTRAL SERVICES	30,135	30,135
Direct Billed	0	0
Total	<u>30,135</u>	<u>30,135</u>



MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
CORPORATION COUNSEL

Fiscal 2009

The County-employed Corporation Counsel and staff provide legal support and services for the Social Services Department, Child Support Program, and other County departments. Social Services, Child Support, Central Wisconsin Airport, Solid Waste, and miscellaneous departments are direct billed for services provided.

Departmental costs are allocated to departments by function as follows:

- **Child Support:** Costs are allocated based on direct billed amounts. Credit is given for previously billed amounts.
- **Social Services:** Costs associated with direct legal support to the Child Support Program have been identified and allocated based on direct effort. Credit is given for previously billed amounts.
- **Corporation Counsel:** Costs associated to general legal support for County departments are allocated based on an analysis of legal staff effort expended. Time spent providing legal services to the County Board have been allocated to “Other Departments” and is effectively removed from further allocation. Credit is given for previously billed amounts.
- **Collections:** The County created a position to assist in the collection of miscellaneous monies owed. The costs associated with this activity have been identified and are allocated based on direct effort by benefiting department.

Ref.: 2 CFR 225, Attachment B, Sections 11, 14 and 23.

**MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Schedule .2 - Costs To Be Allocated
For Department CORPORATION COUNSEL**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	515,747			515,747
AUDIT ADJ - OPS	0			
AUDIT ADJ - PERS SVC	0			
Total Deductions:	<u>0</u>			0
BUILDING USE	8,254	6	8,260	
EQUIPMENT USE	1,908	6	1,914	
SPECIAL ACCOUNTING	495	3	498	
DATA PROCESSING	921	27	948	
PERSONNEL	6,587	704	7,291	
COUNTY ADMINISTRATOR		9,178	9,178	
FINANCE		3,031	3,031	
INSURANCE		4,055	4,055	
BUILDING MAINTENANCE		10,347	10,347	
COUNTY TREASURER		386	386	
CENTRAL SERVICES		9,937	9,937	
Total Allocated Additions:	<u>18,165</u>	<u>37,680</u>	<u>55,845</u>	55,845
Total To Be Allocated:	<u><u>533,912</u></u>	<u><u>37,680</u></u>		<u><u>571,592</u></u>



**MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department CORPORATION COUNSEL**

	Total	General & Admin	CHILD SUPPORT	SOCIAL SERVICES	CORP COUNSEL
Wages & Benefits					
SALARIES & WAGES	346,205	36,889	44,842	49,088	197,045
FRINGE BENEFITS	147,305	15,703	19,076	20,888	83,831
Other Expense & Cost					
EXPENSES	22,237	2,370	2,880	3,153	12,655
*AUDIT ADJ - OPS	0	0	0	0	0
*AUDIT ADJ - PERS SVC	0	0	0	0	0
Departmental Totals					
Total Expenditures	515,747	54,962	66,798	73,129	293,531
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	515,747	54,962	66,798	73,129	293,531
Allocation Step 1					
Inbound- All Others	18,165	18,165	0	0	0
Reallocate Admin Costs		(73,127)	10,601	11,606	46,583
1st Allocation	533,912	0	77,399	84,735	340,114
Allocation Step 2					
Inbound- All Others	37,680	37,680	0	0	0
Reallocate Admin Costs		(37,680)	5,462	5,980	24,003
2nd Allocation	37,680	0	5,462	5,980	24,003
Total For 07 CORPORATION COUNSEL					
Total Allocated	571,592	0	82,861	90,715	364,117



**MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department CORPORATION COUNSEL**

	COLLECTION
Wages & Benefits	
SALARIES & WAGES	18,341
FRINGE BENEFITS	7,807
Other Expense & Cost	
EXPENSES	1,179
*AUDIT ADJ - OPS	0
*AUDIT ADJ - PERS SVC	0
Departmental Totals	
Total Expenditures	27,327
Deductions	
Total Deductions	0
Functional Cost	
	27,327
Allocation Step 1	
Inbound- All Others	0
Reallocate Admin Costs	4,337
1st Allocation	31,664
Allocation Step 2	
Inbound- All Others	0
Reallocate Admin Costs	2,235
2nd Allocation	2,235
Total For 07 CORPORATION COUNSEL	
Total Allocated	33,899



**MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department CORPORATION COUNSEL**

Activity - CHILD SUPPORT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHILD SUPPORT	100	100.0000	77,399	-63,921	13,478	5,462	18,940
SubTotal	100	100.0000	77,399	-63,921	13,478	5,462	18,940
Direct Billed				63,921	63,921		63,921
TOTAL	100	100.0000	77,399		77,399	5,462	82,861

Allocation Basis: 100% ALLOCATION TO CHILD SUPPORT

Allocation Source: MONTHLY CHILD SUPPORT CLAIM REPORTS



**MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department CORPORATION COUNSEL**

Activity - SOCIAL SERVICES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SOCIAL SVCS - ADMIN	100	100.0000	84,735	-69,974	14,761	5,980	20,741
SubTotal	100	100.0000	84,735	-69,974	14,761	5,980	20,741
Direct Billed				69,974	69,974		69,974
TOTAL	100	100.0000	84,735		84,735	5,980	90,715

Allocation Basis: 100% ALLOCATION TO SOCIAL SERVICES

Allocation Source: COUNTY FINANCILA RECORDS



**MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department CORPORATION COUNSEL**

Activity - CORP COUNSEL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
DATA PROCESSING	3	3.0000	10,203		10,203		10,203
PERSONNEL	5	5.0000	17,006		17,006		17,006
COUNTY CLERK	2	2.0000	6,802		6,802		6,802
COUNTY ADMINISTRATOR	20	20.0000	68,025		68,025	5,333	73,358
FINANCE	2	2.0000	6,802		6,802	533	7,335
INSURANCE	5	5.0000	17,006		17,006	1,334	18,340
COUNTY TREASURER	1	1.0000	3,401		3,401	267	3,668
HEALTH DEPARTMENT	2	2.0000	6,802		6,802	533	7,335
ADRC	2	2.0000	6,802		6,802	533	7,335
CLERK OF COURTS	2	2.0000	6,802		6,802	533	7,335
SHERIFF	5	5.0000	17,006		17,006	1,334	18,340
CORRECTIONS	5	5.0000	17,006		17,006	1,334	18,340
EMERGENCY GOVERNMENT	2	2.0000	6,802		6,802	533	7,335
PLANNING	10	10.0000	34,011		34,011	2,667	36,678
ZONING	5	5.0000	17,006		17,006	1,334	18,340
SOLID WASTE	3	3.0000	10,203		10,203	800	11,003
PARKS	1	1.0000	3,401		3,401	267	3,668
LAND CONSERVATION	1	1.0000	3,401		3,401	267	3,668
HIGHWAY	4	4.0000	13,605		13,605	1,067	14,672
AIRPORT	3	3.0000	10,203		10,203	800	11,003
UW EXTENSION	1	1.0000	3,401		3,401	267	3,668
LIBRARY	2	2.0000	6,802		6,802	533	7,335
REGISTER OF DEEDS	1	1.0000	3,401		3,401	267	3,668
OTHER	13	13.0000	44,215		44,215	3,467	47,682
SubTotal	100	100.0000	340,114		340,114	24,003	364,117
TOTAL	100	100.0000	340,114		340,114	24,003	364,117

Allocation Basis: RELATIVE EFFORT EXPENDED BY DEPARTMNET

Allocation Source: CORPORATION COUNSEL



**MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department CORPORATION COUNSEL**

Activity - COLLECTION

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
JUDICAL	100	100.0000	31,664		31,664	2,235	33,899
SubTotal	100	100.0000	31,664		31,664	2,235	33,899
TOTAL	100	100.0000	31,664		31,664	2,235	33,899

Allocation Basis: DIRECT ALLOCATION TO BENEFITING DEPARTMNETS

Allocation Source: CORPORATION COUNSEL



**MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department CORPORATION COUNSEL**

Receiving Department	Total	CHILD SUPPORT	SOCIAL SERVICES	CORP COUNSEL	COLLECTION
DATA PROCESSING	10,203	0	0	10,203	0
PERSONNEL	17,006	0	0	17,006	0
COUNTY CLERK	6,802	0	0	6,802	0
COUNTY ADMINISTRATOR	73,358	0	0	73,358	0
FINANCE	7,335	0	0	7,335	0
INSURANCE	18,340	0	0	18,340	0
COUNTY TREASURER	3,668	0	0	3,668	0
CHILD SUPPORT	18,940	18,940	0	0	0
SOCIAL SVCS - ADMIN	20,741	0	20,741	0	0
HEALTH DEPARTMENT	7,335	0	0	7,335	0
ADRC	7,335	0	0	7,335	0
CLERK OF COURTS	7,335	0	0	7,335	0
JUDICAL	33,899	0	0	0	33,899
SHERIFF	18,340	0	0	18,340	0
CORRECTIONS	18,340	0	0	18,340	0
EMERGENCY	7,335	0	0	7,335	0
PLANNING	36,678	0	0	36,678	0
ZONING	18,340	0	0	18,340	0
SOLID WASTE	11,003	0	0	11,003	0
PARKS	3,668	0	0	3,668	0
LAND CONSERVATION	3,668	0	0	3,668	0
HIGHWAY	14,672	0	0	14,672	0
AIRPORT	11,003	0	0	11,003	0
UW EXTENSION	3,668	0	0	3,668	0
LIBRARY	7,335	0	0	7,335	0
REGISTER OF DEEDS	3,668	0	0	3,668	0
OTHER	47,682	0	0	47,682	0
Direct Billed	133,895	63,921	69,974	0	0



MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department CORPORATION COUNSEL

Receiving Department	Total	CHILD SUPPORT	SOCIAL SERVICES	CORP COUNSEL	COLLECTION
Total	571,592	82,861	90,715	364,117	33,899



MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
COUNTY ADMINISTRATOR

Fiscal 2009

The Marathon County Administrator is the Chief Operating Officer. The Administrator is responsible for supervising and coordinating the day-to-day administrative management operations of the County and performing other duties as assigned by the County Board.

For plan purposes, the department has been functionalized with costs allocated as follows:

- **Budgeting**: Costs associated with the County Administrator's direct work with all County departments in budget preparation and monitoring are allocated to departments based on the an analysis of effort spent on related matters during 2009.
- **Administrative Management**: Costs associated with coordinating the day-to-day administrative management operations of the County and its departments are allocated based on an analysis of effort spent on administrative matters during 2009.
- **Purchasing**: Costs associated with the purchasing and coordination of general office supplies for the County is allocated based on the costs of office supplies by department during 2009.
- **Maintenance Supervision**: Costs associated with supervising the Maintenance Department are allocated 100% to Building Maintenance.
- **Health Care Center**: Costs associated with supporting the Health Care Center are allocated 100% to that department.
- **Social Services**: Costs associated with supporting Social Services are allocated 100% to that department.

All other costs are "General Government" and have been disallowed for plan purposes.

Ref.: 2 CFR 225, Attachment B, Sections 9, 11, 23, and 29.

**MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Schedule .2 - Costs To Be Allocated
For Department COUNTY ADMINISTRATOR**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	333,494			333,494
BUILDING USE	3,218	2	3,220	
EQUIPMENT USE	3,545	11	3,556	
SPECIAL ACCOUNTING	758	5	763	
DATA PROCESSING	1,875	56	1,931	
PERSONNEL	3,013	528	3,541	
CORPORATION COUNSEL	68,025	5,333	73,358	
COUNTY ADMINISTRATOR		141	141	
FINANCE		3,186	3,186	
INSURANCE		6,489	6,489	
BUILDING MAINTENANCE		9,985	9,985	
COUNTY TREASURER		466	466	
CENTRAL SERVICES		6,363	6,363	
Total Allocated Additions:	<u>80,434</u>	<u>32,565</u>	<u>112,999</u>	112,999
PROMOTIONAL ITEMS	0			
PROMOTIONAL SALES	0			
Total Departmental Cost Adjustments:	<u>0</u>			0
Total To Be Allocated:	<u><u>413,928</u></u>	<u><u>32,565</u></u>		<u><u>446,493</u></u>



**MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department COUNTY ADMINISTRATOR**

	Total	General & Admin	BUDGET	ADMIN MGMNT	PURCHASING
Wages & Benefits					
SALARIES & WAGES	243,745	22,083	11,797	127,724	8,287
FRINGE BENEFITS	74,564	6,755	3,609	39,073	2,535
Other Expense & Cost					
TRAVEL & TRAINING	7,594	688	368	3,978	258
DUES/SUBS	919	83	44	482	31
OFFICE SUPPLIES	1,156	105	56	606	39
PRINTING	2,504	227	121	1,312	85
MACHINE/EQUIP	99	9	5	51	3
AUTO EXPENSE	0	0	0	0	0
TEMP HELP	0	0	0	0	0
AUTO INSURANCE	0	0	0	0	0
TELEPHONE	2,913	264	141	1,527	99
INCENTIVE AWARDS	0	0	0	0	0
OTHER LOSSES	0	0	0	0	0
LEGAL	0	0	0	0	0
COMMUNITY ACTION PROG	0	0	0	0	0
OTHER PROFESSIONAL SVC	0	0	0	0	0
COMPUTER MAINTENANCE	0	0	0	0	0
PROGRAM DEVELOPMENT	0	0	0	0	0
Departmental Totals					
Total Expenditures	333,494	30,214	16,141	174,753	11,337
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
PROMOTIONAL ITEMS	0	0	0	0	0
PROMOTIONAL SALES	0	0	0	0	0
Functional Cost	333,494	30,214	16,141	174,753	11,337



**MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department COUNTY ADMINISTRATOR**

	Total	General & Admin	BUDGET	ADMIN MGMNT	PURCHASING
Allocation Step 1					
Inbound- All Others	80,434	80,434	0	0	0
Reallocate Admin Costs		(110,648)	5,889	63,757	4,136
Unallocated Costs	(123,395)	0	0	0	0
1st Allocation	290,533	0	22,030	238,510	15,473
Allocation Step 2					
Inbound- All Others	32,565	32,565	0	0	0
Reallocate Admin Costs		(32,565)	1,733	18,764	1,217
Unallocated Costs	(9,708)	0	0	0	0
2nd Allocation	22,857	0	1,733	18,764	1,217
Total For 08 COUNTY ADMINISTRATOR					
Total Allocated	313,390	0	23,763	257,274	16,690



**MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department COUNTY ADMINISTRATOR**

	SUPERVISE MAINT	NCHCC	SOCIAL SERVICE	GENERAL GOVT
Wages & Benefits				
SALARIES & WAGES	1,462	4,851	1,462	66,079
FRINGE BENEFITS	447	1,484	447	20,214
Other Expense & Cost				
TRAVEL & TRAINING	46	151	46	2,059
DUES/SUBS	6	18	6	249
OFFICE SUPPLIES	7	23	7	313
PRINTING	15	50	15	679
MACHINE/EQUIP	1	2	1	27
AUTO EXPENSE	0	0	0	0
TEMP HELP	0	0	0	0
AUTO INSURANCE	0	0	0	0
TELEPHONE	17	58	17	790
INCENTIVE AWARDS	0	0	0	0
OTHER LOSSES	0	0	0	0
LEGAL	0	0	0	0
COMMUNITY ACTION PROG	0	0	0	0
OTHER PROFESSIONAL SVC	0	0	0	0
COMPUTER MAINTENANCE	0	0	0	0
PROGRAM DEVELOPMENT	0	0	0	0
Departmental Totals				
Total Expenditures	2,001	6,637	2,001	90,410
Deductions				
Total Deductions	0	0	0	0
Cost Adjustments				
PROMOTIONAL ITEMS	0	0	0	0
PROMOTIONAL SALES	0	0	0	0
Functional Cost	2,001	6,637	2,001	90,410



**MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department COUNTY ADMINISTRATOR**

	SUPERVISE MAINT	NCHCC	SOCIAL SERVICE	GENERAL GOVT
Allocation Step 1				
Inbound- All Others	0	0	0	0
Reallocate Admin Costs	730	2,421	730	32,985
Unallocated Costs	0	0	0	(123,395)
1st Allocation	2,731	9,058	2,731	0
Allocation Step 2				
Inbound- All Others	0	0	0	0
Reallocate Admin Costs	215	713	215	9,708
Unallocated Costs	0	0	0	(9,708)
2nd Allocation	215	713	215	0
Total For 08 COUNTY ADMINISTRATOR				
Total Allocated	2,946	9,771	2,946	0



**MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department COUNTY ADMINISTRATOR**

Activity - BUDGET

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
DATA PROCESSING	3	3.6145	796		796		796
PERSONNEL	3	3.6145	796		796		796
COUNTY CLERK	1	1.2048	265		265		265
CORPORATION COUNSEL	2	2.4096	531		531		531
FINANCE	1	1.2048	265		265	23	288
INSURANCE	3	3.6145	796		796	70	866
BUILDING MAINTENANCE	4	4.8195	1,070		1,070	101	1,171
COUNTY TREASURER	1	1.2048	265		265	23	288
SOCIAL SVCS - ADMIN	4	4.8193	1,062		1,062	94	1,156
HEALTH DEPARTMENT	2	2.4096	531		531	47	578
NCHCC	3	3.6145	796		796	70	866
COMMISSION ON AGING	2	2.4096	531		531	47	578
NUTRITION	1	1.2048	265		265	23	288
SENIOR AIDES	1	1.2048	265		265	23	288
CHILDRENS COURT	3	3.6145	796		796	70	866
SHELTER HOME	2	2.4096	531		531	47	578
EMPLOYMENT & TRAINING JTPA	1	1.8072	398		398	35	433
EMPLOYMENT & TRAINING W-2	2	3.0120	664		664	59	723
CLERK OF COURTS	1	1.2048	265		265	23	288
JUDICAL	3	3.6145	796		796	70	866
FAMILY COURT COMMISSIONER	1	1.2048	265		265	23	288
DISTRICT ATTORNEY	1	1.2048	265		265	23	288
VICTIM/WITNESS	1	1.2048	265		265	23	288
SHERIFF	3	3.6145	796		796	70	866
CORRECTIONS	3	3.6145	796		796	70	866
EMERGENCY GOVERNMENT	1	1.2048	265		265	23	288
DRUG AWARENESS	1	1.2048	265		265	23	288
PLANNING	3	3.6145	796		796	70	866
ZONING	2	2.4096	531		531	47	578
SOLID WASTE	3	3.6145	796		796	70	866
PARKS	2	2.4096	531		531	47	578



**MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department COUNTY ADMINISTRATOR**

Activity - BUDGET

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FORESTERY	1	1.2048	265		265	23	288
WINTER RECREATION	1	1.2048	265		265	23	288
LAND CONSERVATION	1	1.2048	265		265	23	288
HIGHWAY	1	1.2048	265		265	23	288
AIRPORT	1	1.2048	265		265	23	288
UW EXTENSION	2	2.4096	531		531	47	578
UW DORMITORY	1	1.2048	265		265	23	288
LIBRARY	3	3.6145	796		796	70	866
VETERANS	1	1.2048	265		265	23	288
REGISTER OF DEEDS	2	2.4096	531		531	47	578
OTHER	4	4.8193	1,062		1,062	94	1,156
SubTotal	83	100.0000	22,030		22,030	1,733	23,763
TOTAL	83	100.0000	22,030		22,030	1,733	23,763

Allocation Basis: RELATIVE EFFORT EXPENDED BY DEPARTMENT

Allocation Source: COUNTY ADMINISTRATOR



**MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department COUNTY ADMINISTRATOR**

Activity - ADMIN MGMNT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
DATA PROCESSING	4	4.7059	11,224		11,224		11,224
PERSONNEL	4	4.7059	11,224		11,224		11,224
COUNTY CLERK	4	4.7059	11,224		11,224		11,224
CORPORATION COUNSEL	3	3.5294	8,418		8,418		8,418
FINANCE	3	3.5294	8,418		8,418	804	9,222
INSURANCE	2	2.3529	5,612		5,612	536	6,148
BUILDING MAINTENANCE	4	4.7059	11,224		11,224	1,072	12,296
COUNTY TREASURER	1	1.1765	2,806		2,806	268	3,074
SOCIAL SVCS - ADMIN	3	3.5294	8,418		8,418	804	9,222
HEALTH DEPARTMENT	3	3.5294	8,418		8,418	804	9,222
NCHCC	2	2.3529	5,612		5,612	536	6,148
COMMISSION ON AGING	2	2.3529	5,612		5,612	536	6,148
SHELTER HOME	2	2.3529	5,612		5,612	536	6,148
EMPLOYMENT & TRAINING JTPA	2	2.3529	5,612		5,612	536	6,148
CLERK OF COURTS	1	1.1765	2,806		2,806	268	3,074
JUDICAL	4	4.7059	11,224		11,224	1,072	12,296
DISTRICT ATTORNEY	1	1.1765	2,806		2,806	268	3,074
VICTIM/WITNESS	1	1.1765	2,806		2,806	268	3,074
SHERIFF	1	1.1765	2,806		2,806	268	3,074
CORRECTIONS	5	5.8824	14,030		14,030	1,340	15,370
EMERGENCY GOVERNMENT	2	2.3529	5,612		5,612	536	6,148
PLANNING	8	9.4117	22,448		22,448	2,148	24,596
ZONING	3	3.5294	8,418		8,418	804	9,222
SOLID WASTE	3	3.5294	8,418		8,418	804	9,222
PARKS	3	3.5294	8,418		8,418	804	9,222
FORESTERY	3	3.5294	8,418		8,418	804	9,222
WINTER RECREATION	1	1.1765	2,806		2,806	268	3,074
LAND CONSERVATION	1	1.1765	2,806		2,806	268	3,074
HIGHWAY	2	2.3529	5,612		5,612	536	6,148
AIRPORT	1	1.1765	2,806		2,806	268	3,074
UW EXTENSION	1	1.1765	2,806		2,806	268	3,074



**MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department COUNTY ADMINISTRATOR**

Activity - ADMIN MGMNT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
LIBRARY	3	3.5294	8,418		8,418	804	9,222
VETERANS	1	1.1765	2,806		2,806	268	3,074
REGISTER OF DEEDS	1	1.1765	2,806		2,806	268	3,074
SubTotal	85	100.0000	238,510		238,510	18,764	257,274
TOTAL	85	100.0000	238,510		238,510	18,764	257,274

Allocation Basis: RELATIVE EFFORT EXPENDED BY DEPARTMENT

Allocation Source: COUNTY ADMINISTRATOR



**MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department COUNTY ADMINISTRATOR**

Activity - PURCHASING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PERSONNEL	9,773.64	3.5488	549		549		549
COUNTY CLERK	18,972.78	6.8889	1,066		1,066		1,066
CORPORATION COUNSEL	4,082.31	1.4823	229		229		229
COUNTY ADMINISTRATOR	2,503.50	0.9090	141		141		141
FINANCE	4,886.68	1.7743	275		275	25	300
INSURANCE	784.94	0.2850	44		44	4	48
BUILDING MAINTENANCE	560.74	0.2036	32		32	3	35
COUNTY TREASURER	5,440.06	1.9753	306		306	28	334
CENTRAL SERVICES	968.67	0.3517	54		54	5	59
SOCIAL SVCS - ADMIN	31,995.04	11.6172	1,798		1,798	162	1,960
HEALTH DEPARTMENT	12,123.05	4.4018	681		681	61	742
ADRC	36,484.27	13.2472	2,050		2,050	185	2,235
SHELTER HOME	1,147.60	0.4167	64		64	6	70
EMPLOYMENT & TRAINING JTPA	9,244.39	3.3566	519		519	47	566
CLERK OF COURTS	25,608.82	9.2984	1,439		1,439	130	1,569
DISTRICT ATTORNEY	14,433.52	5.2407	811		811	73	884
VICTIM/WITNESS	61.31	0.0223	3		3		3
SHERIFF	16,018.41	5.8162	900		900	81	981
CORRECTIONS	8,487.21	3.0817	477		477	43	520
EMERGENCY GOVERNMENT	145.95	0.0530	8		8	1	9
PLANNING	4,812.41	1.7474	270		270	24	294
ZONING	2,506.32	0.9100	141		141	13	154
SOLID WASTE	486.20	0.1765	27		27	2	29
PARKS	11,781.27	4.2777	662		662	60	722
WINTER RECREATION	386.97	0.1405	22		22	2	24
LAND CONSERVATION	1,283.55	0.4661	72		72	7	79
HIGHWAY	3,958.23	1.4372	222		222	20	242
UW EXTENSION	25,645.76	9.3118	1,441		1,441	130	1,571
LIBRARY	11,851.62	4.3033	666		666	60	726
VETERANS	1,599.92	0.5809	90		90	8	98
REGISTER OF DEEDS	3,972.50	1.4424	223		223	20	243



**MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department COUNTY ADMINISTRATOR**

Activity - PURCHASING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
OTHER	3,402.61	1.2355	191		191	17	208
SubTotal	275,410.25	100.0000	15,473		15,473	1,217	16,690
TOTAL	275,410.25	100.0000	15,473		15,473	1,217	16,690

Allocation Basis: OFFICE SUPPLY EXPENSES BY DEPARTMENT

Allocation Source: COUNTY FINANCIAL RECORDS



**MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department COUNTY ADMINISTRATOR**

Activity - SUPERVISE MAINT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
BUILDING MAINTENANCE	100	100.0000	2,731		2,731	215	2,946
SubTotal	100	100.0000	2,731		2,731	215	2,946
TOTAL	100	100.0000	2,731		2,731	215	2,946

Allocation Basis: 100% ALLOCATION TO BUILDING MAINTENANCE

Allocation Source: COUNTY ADMINISTRATOR/PERSONAL ACTIVITY REPORTS



**MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department COUNTY ADMINISTRATOR**

Activity - NCHCC

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
NCHCC	100	100.0000	9,058		9,058	713	9,771
SubTotal	100	100.0000	9,058		9,058	713	9,771
TOTAL	100	100.0000	9,058		9,058	713	9,771

Allocation Basis: 100% ALLOCATION TO HEALTH CARE CENTER

Allocation Source: COUNTY ADMINISTRATOR/PERSONAL ACTIVITY REPORTS



**MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department COUNTY ADMINISTRATOR**

Activity - SOCIAL SERVICE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SOCIAL SVCS - ADMIN	100	100.0000	2,731		2,731	215	2,946
SubTotal	100	100.0000	2,731		2,731	215	2,946
TOTAL	100	100.0000	2,731		2,731	215	2,946

Allocation Basis: 100% ALLOCATION TO SOCIAL SERVICES

Allocation Source: COUNTY ADMINISTRATOR/PERSONAL ACTIVITY REPORTS



**MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department COUNTY ADMINISTRATOR**

Receiving Department	Total	BUDGET	ADMIN MGMNT	PURCHASING	SUPERVISE MAINT	NCHCC	SOCIAL SERVICE
DATA PROCESSING	12,020	796	11,224	0	0	0	0
PERSONNEL	12,569	796	11,224	549	0	0	0
COUNTY CLERK	12,555	265	11,224	1,066	0	0	0
CORPORATION COUNSEL	9,178	531	8,418	229	0	0	0
COUNTY ADMINISTRATOR	141	0	0	141	0	0	0
FINANCE	9,810	288	9,222	300	0	0	0
INSURANCE	7,062	866	6,148	48	0	0	0
BUILDING MAINTENANCE	16,448	1,171	12,296	35	2,946	0	0
COUNTY TREASURER	3,696	288	3,074	334	0	0	0
CENTRAL SERVICES	59	0	0	59	0	0	0
SOCIAL SVCS - ADMIN	15,284	1,156	9,222	1,960	0	0	2,946
HEALTH DEPARTMENT	10,542	578	9,222	742	0	0	0
NCHCC	16,785	866	6,148	0	0	9,771	0
ADRC	2,235	0	0	2,235	0	0	0
COMMISSION ON AGING	6,726	578	6,148	0	0	0	0
NUTRITION	288	288	0	0	0	0	0
SENIOR AIDES	288	288	0	0	0	0	0
CHILDRENS COURT	866	866	0	0	0	0	0
SHELTER HOME	6,796	578	6,148	70	0	0	0
EMPLOYMENT & TRAINING	7,147	433	6,148	566	0	0	0
EMPLOYMENT & TRAINING	723	723	0	0	0	0	0
CLERK OF COURTS	4,931	288	3,074	1,569	0	0	0
JUDICAL	13,162	866	12,296	0	0	0	0
FAMILY COURT	288	288	0	0	0	0	0
DISTRICT ATTORNEY	4,246	288	3,074	884	0	0	0
VICTIM/WITNESS	3,365	288	3,074	3	0	0	0
SHERIFF	4,921	866	3,074	981	0	0	0
CORRECTIONS	16,756	866	15,370	520	0	0	0
EMERGENCY	6,445	288	6,148	9	0	0	0
DRUG AWARENESS	288	288	0	0	0	0	0
PLANNING	25,756	866	24,596	294	0	0	0
ZONING	9,954	578	9,222	154	0	0	0
SOLID WASTE	10,117	866	9,222	29	0	0	0
PARKS	10,522	578	9,222	722	0	0	0



**MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department COUNTY ADMINISTRATOR**

Receiving Department	Total	BUDGET	ADMIN MGMNT	PURCHASING	SUPERVISE MAINT	NCHCC	SOCIAL SERVICE
FORESTERY	9,510	288	9,222	0	0	0	0
WINTER RECREATION	3,386	288	3,074	24	0	0	0
LAND CONSERVATION	3,441	288	3,074	79	0	0	0
HIGHWAY	6,678	288	6,148	242	0	0	0
AIRPORT	3,362	288	3,074	0	0	0	0
UW EXTENSION	5,223	578	3,074	1,571	0	0	0
UW DORMITORY	288	288	0	0	0	0	0
LIBRARY	10,814	866	9,222	726	0	0	0
VETERANS	3,460	288	3,074	98	0	0	0
REGISTER OF DEEDS	3,895	578	3,074	243	0	0	0
OTHER	1,364	1,156	0	208	0	0	0
Direct Billed	0	0	0	0	0	0	0
Total	313,390	23,763	257,274	16,690	2,946	9,771	2,946



MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
FINANCE DEPARTMENT

Fiscal 2009

The Finance Department has responsibility for all budgeting and accounting activities and payroll processing and related fringe benefit accounting and reporting for the County and its operations. Department costs are allocated to departments by function as follows:

- **Accounting and Budgets:** Costs are allocated to departments based on the number of general checks issued by department in 2009. Social Services, Employment and Training, and Worker's Compensation allocations have been weighted to reflect reduced effort required in the area of computer generated checks.
- **Payroll:** Costs are allocated to departments based on the number of payroll checks by department in 2009. Several departments have had their allocations weighted to reflect reduced effort required due to the fact that they enter payroll data on line.
- **Risk Management:** Costs are allocated 100% to Insurance for reallocation.
- **Data Processing:** Data Processing costs related to accounting and payroll allocated activities have been allocated to this function. Costs are allocated to departments based on the total number of checks issued during 2009.

All other activities (i.e. attending County Board and other committee meetings) are considered "General Government" and have been excluded for further allocation.

Ref.: 2 CFR 225, Attachment B, Sections 1, 6, 9, 11, 23 and 25.

MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Schedule .2 - Costs To Be Allocated
For Department FINANCE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	591,619			591,619
AUDIT ADJ PERS SVC	0			
Total Deductions:	0			0
BUILDING USE	4,729	3	4,732	
EQUIPMENT USE	9,417	30	9,447	
SPECIAL ACCOUNTING	922	6	928	
DATA PROCESSING	40,003	1,193	41,196	
PERSONNEL	3,515	616	4,131	
CORPORATION COUNSEL	6,802	533	7,335	
COUNTY ADMINISTRATOR	8,958	852	9,810	
FINANCE		3,056	3,056	
INSURANCE		6,276	6,276	
BUILDING MAINTENANCE		14,672	14,672	
COUNTY TREASURER		778	778	
CENTRAL SERVICES		9,923	9,923	
Total Allocated Additions:	74,346	37,938	112,284	112,284
MISC REVENUE	0			
TRANS TO SPEC ACCTG	(69,200)			
TRANS TO INSURANCE	0			
Total Departmental Cost Adjustments:	(69,200)			(69,200)
Total To Be Allocated:	596,765	37,938		634,703



**MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department FINANCE**

	Total	General & Admin	ACCTG/BUDGET	PAYROLL	RISK MGMNT
Wages & Benefits					
SALARIES & WAGES	323,363	14,034	202,748	98,723	7,858
FRINGE BENEFITS	173,837	7,545	108,996	53,072	4,224
Other Expense & Cost					
GENERAL LIAB INS	0	0	0	0	0
ACCTG/AUDIT FEES	69,200	69,200	0	0	0
BLDG & CONTENTS INS	0	0	0	0	0
OTHER INS	0	0	0	0	0
TRAVEL & TRAINING	3,772	164	2,364	1,152	92
OFFICE SUUPLIES	8,267	359	5,183	2,524	201
PAPER/FORMS	201	9	126	61	5
PRINTING	4,887	212	3,064	1,492	119
MACHINES/EQUIP	3,855	167	2,417	1,177	94
MICROFILM SVCS	0	0	0	0	0
DUES/SUBS	2,563	111	1,608	782	62
TEMP LABOR	1,266	55	793	387	31
BOOKS	408	18	255	125	10
*AUDIT ADJ PERS SVC	0	0	0	0	0
Departmental Totals					
Total Expenditures	591,619	91,874	327,554	159,495	12,696
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
MISC REVENUE	0	0	0	0	0
TRANS TO SPEC ACCTG	(69,200)	(69,200)	0	0	0
TRANS TO INSURANCE	0	0	0	0	0
Functional Cost	522,419	22,674	327,554	159,495	12,696



**MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department FINANCE**

	Total	General & Admin	ACCTG/BUDGET	PAYROLL	RISK MGMNT
Allocation Step 1					
Inbound- All Others	74,346	74,346	0	0	0
Reallocate Admin Costs		(97,020)	63,591	30,964	2,465
1st Allocation	596,765	0	391,145	190,459	15,161
Allocation Step 2					
Inbound- All Others	37,938	37,938	0	0	0
Reallocate Admin Costs		(37,938)	24,866	12,108	964
2nd Allocation	37,938	0	24,866	12,108	964
Total For 09 FINANCE					
Total Allocated	634,703	0	416,011	202,567	16,125



**MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department FINANCE**

	DATA PROCESSING	GENERAL GOVT
Wages & Benefits		
SALARIES & WAGES	0	0
FRINGE BENEFITS	0	0
Other Expense & Cost		
GENERAL LIAB INS	0	0
ACCTG/AUDIT FEES	0	0
BLDG & CONTENTS INS	0	0
OTHER INS	0	0
TRAVEL & TRAINING	0	0
OFFICE SUUPLIES	0	0
PAPER/FORMS	0	0
PRINTING	0	0
MACHINES/EQUIP	0	0
MICROFILM SVCS	0	0
DUES/SUBS	0	0
TEMP LABOR	0	0
BOOKS	0	0
*AUDIT ADJ PERS SVC	0	0
Departmental Totals		
Total Expenditures	0	0
Deductions		
Total Deductions	0	0
Cost Adjustments		
MISC REVENUE	0	0
TRANS TO SPEC ACCTG	0	0
TRANS TO INSURANCE	0	0
 Functional Cost	 0	 0



MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department FINANCE

	DATA PROCESSING	GENERAL GOVT
Allocation Step 1		
Inbound- All Others	0	0
Reallocate Admin Costs	0	0
1st Allocation	0	0
Allocation Step 2		
Inbound- All Others	0	0
Reallocate Admin Costs	0	0
2nd Allocation	0	0
Total For 09 FINANCE		
Total Allocated	0	0



**MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department FINANCE**

Activity - ACCTG/BUDGET

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PERSONNEL	175	0.9503	3,717		3,717		3,717
COUNTY CLERK	69	0.3747	1,466		1,466		1,466
CORPORATION COUNSEL	56	0.3041	1,189		1,189		1,189
COUNTY ADMINISTRATOR	85	0.4616	1,805		1,805		1,805
FINANCE	68	0.3693	1,444		1,444		1,444
INSURANCE	479	2.6011	10,174		10,174	663	10,837
BUILDING MAINTENANCE	659	3.5786	13,998		13,998	912	14,910
COUNTY TREASURER	50	0.2715	1,062		1,062	69	1,131
CENTRAL SERVICES	116	0.6299	2,464		2,464	161	2,625
CHILD SUPPORT	159	0.8634	3,377		3,377	220	3,597
SOCIAL SVCS - ADMIN	1,081	5.8702	22,961		22,961	1,497	24,458
HEALTH DEPARTMENT	318	1.7269	6,754		6,754	440	7,194
ADRC	1,667	9.0524	35,408		35,408	2,308	37,716
SHELTER HOME	17	0.0923	361		361	24	385
EMPLOYMENT & TRAINING JTPA	401	2.1776	8,517		8,517	555	9,072
CLERK OF COURTS	1,486	8.0695	31,563		31,563	2,057	33,620
DISTRICT ATTORNEY	329	1.7866	6,988		6,988	455	7,443
VICTIM/WITNESS	11	0.0597	234		234	15	249
SHERIFF	825	4.4800	17,523		17,523	1,142	18,665
CORRECTIONS	286	1.5531	6,075		6,075	396	6,471
EMERGENCY GOVERNMENT	36	0.1955	765		765	50	815
PLANNING	541	2.9378	11,491		11,491	749	12,240
ZONING	129	0.7005	2,740		2,740	179	2,919
SOLID WASTE	368	1.9984	7,817		7,817	509	8,326
PARKS	2,697	14.6457	57,286		57,286	3,734	61,020
WINTER RECREATION	139	0.7548	2,952		2,952	192	3,144
LAND CONSERVATION	160	0.8689	3,398		3,398	221	3,619
HIGHWAY	2,158	11.7187	45,837		45,837	2,987	48,824
AIRPORT	580	3.1496	12,320		12,320	803	13,123
UW EXTENSION	305	1.6563	6,478		6,478	422	6,900
UW DORMITORY	54	0.2932	1,147		1,147	75	1,222



**MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department FINANCE**

Activity - ACCTG/BUDGET

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
LIBRARY	2,722	14.7815	57,819		57,819	3,770	61,589
VETERANS	40	0.2172	850		850	55	905
REGISTER OF DEEDS	26	0.1412	552		552	36	588
OTHER	123	0.6679	2,613		2,613	170	2,783
SubTotal	18,415	100.0000	391,145		391,145	24,866	416,011
TOTAL	18,415	100.0000	391,145		391,145	24,866	416,011

Allocation Basis: GENERAL CHECKS BY DEPT W/VARIOUS WEIGHTED

Allocation Source: COUNTY FINANCIAL RECORDS



**MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department FINANCE**

Activity - PAYROLL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PERSONNEL	162	0.7253	1,381		1,381		1,381
COUNTY CLERK	108	0.4835	921		921		921
CORPORATION COUNSEL	216	0.9670	1,842		1,842		1,842
COUNTY ADMINISTRATOR	162	0.7253	1,381		1,381		1,381
FINANCE	189	0.8461	1,612		1,612		1,612
INSURANCE	54	0.2418	460		460	30	490
BUILDING MAINTENANCE	706	3.1607	6,020		6,020	398	6,418
COUNTY TREASURER	214	0.9581	1,825		1,825	121	1,946
CENTRAL SERVICES	27	0.1209	230		230	15	245
CHILD SUPPORT	346	1.5490	2,950		2,950	195	3,145
SOCIAL SVCS - ADMIN	238	1.0655	2,029		2,029	134	2,163
SOCIAL SVCS - INC MAINT	691	3.0935	5,892		5,892	389	6,281
SOCIAL SVCS - SERVICES	1,182	5.2917	10,078		10,078	666	10,744
SPECIAL EDUCATION	0			-3,276	-3,276		-3,276
HEALTH DEPARTMENT	1,206	5.3991	10,283		10,283	679	10,962
ADRC	544	2.4354	4,638	-7,397	-2,759	306	-2,453
COMMISSION ON AGING	726	3.2502	6,190		6,190	409	6,599
NUTRITION	454	2.0325	3,871		3,871	256	4,127
SENIOR AIDES	868	3.8859	7,401		7,401	489	7,890
SHELTER HOME	702	3.1428	5,986		5,986	395	6,381
EMPLOYMENT & TRAINING JTPA	270	1.2088	2,302		2,302	152	2,454
CLERK OF COURTS	1,205	5.3946	10,275		10,275	679	10,954
DISTRICT ATTORNEY	270	1.2088	2,302		2,302	152	2,454
VICTIM/WITNESS	108	0.4835	921		921	61	982
SHERIFF	2,602	11.6485	22,188		22,188	1,464	23,652
CORRECTIONS	1,265	5.6632	10,786		10,786	712	11,498
EMERGENCY GOVERNMENT	54	0.2418	460		460	30	490
DRUG AWARENESS	27	0.1209	230		230	15	245
PLANNING	186	0.8327	1,586		1,586	105	1,691
ZONING	278	1.2446	2,370		2,370	157	2,527
SOLID WASTE	160	0.7163	1,364	-458	906	90	996



**MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department FINANCE**

Activity - PAYROLL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PARKS	1,976	8.8463	16,849	-2,362	14,487	1,113	15,600
FORESTERY	22	0.0985	188		188	12	200
LAND CONSERVATION	177	0.7924	1,509		1,509	100	1,609
HIGHWAY	1,825	8.1703	15,561		15,561	1,028	16,589
AIRPORT	602	2.6951	5,133	-2,499	2,634	339	2,973
UW EXTENSION	135	0.6044	1,151		1,151	76	1,227
LIBRARY	1,358	6.0796	11,579		11,579	765	12,344
VETERANS	81	0.3626	691		691	46	737
REGISTER OF DEEDS	243	1.0879	2,072		2,072	137	2,209
OTHER	698	3.1249	5,952		5,952	393	6,345
SubTotal	22,337	100.0000	190,459	-15,992	174,467	12,108	186,575
Direct Billed				15,992	15,992		15,992
TOTAL	22,337	100.0000	190,459		190,459	12,108	202,567

Allocation Basis: PAYROLL CHECKS BY DEPT W/VARIOUS WEIGHTED

Allocation Source: COUNTY FINANCIAL RECORDS



**MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department FINANCE**

Activity - RISK MGMNT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INSURANCE	100	100.0000	15,161		15,161	964	16,125
SubTotal	100	100.0000	15,161		15,161	964	16,125
TOTAL	100	100.0000	15,161		15,161	964	16,125

Allocation Basis: 100% ALLOCATION TO INSURANCE

Allocation Source: FINANCE DIRECTOR/ PERSONAL ACTIVITY REPORTS

MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department FINANCE

Activity - DATA PROCESSING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Activity has no Allocatable Costs							
SubTotal							
TOTAL							

Allocation Basis: GENERAL AND PAYROLL CHECKS BY DEPARTMENT

Allocation Source: COUNTY FINANCIAL RECORDS



MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department FINANCE

Receiving Department	Total	ACCTG/BUDGET	PAYROLL	RISK MGMNT	DATA PROCESSING
PERSONNEL	5,098	3,717	1,381	0	0
COUNTY CLERK	2,387	1,466	921	0	0
CORPORATION COUNSEL	3,031	1,189	1,842	0	0
COUNTY ADMINISTRATOR	3,186	1,805	1,381	0	0
FINANCE	3,056	1,444	1,612	0	0
INSURANCE	27,452	10,837	490	16,125	0
BUILDING MAINTENANCE	21,328	14,910	6,418	0	0
COUNTY TREASURER	3,077	1,131	1,946	0	0
CENTRAL SERVICES	2,870	2,625	245	0	0
CHILD SUPPORT	6,742	3,597	3,145	0	0
SOCIAL SVCS - ADMIN	26,621	24,458	2,163	0	0
SOCIAL SVCS - INC MAINT	6,281	0	6,281	0	0
SOCIAL SVCS - SERVICES	10,744	0	10,744	0	0
SPECIAL EDUCATION	(3,276)	0	(3,276)	0	0
HEALTH DEPARTMENT	18,156	7,194	10,962	0	0
ADRC	35,263	37,716	(2,453)	0	0
COMMISSION ON AGING	6,599	0	6,599	0	0
NUTRITION	4,127	0	4,127	0	0
SENIOR AIDES	7,890	0	7,890	0	0
SHELTER HOME	6,766	385	6,381	0	0
EMPLOYMENT & TRAINING	11,526	9,072	2,454	0	0
CLERK OF COURTS	44,574	33,620	10,954	0	0
DISTRICT ATTORNEY	9,897	7,443	2,454	0	0
VICTIM/WITNESS	1,231	249	982	0	0
SHERIFF	42,317	18,665	23,652	0	0
CORRECTIONS	17,969	6,471	11,498	0	0
EMERGENCY	1,305	815	490	0	0
DRUG AWARENESS	245	0	245	0	0
PLANNING	13,931	12,240	1,691	0	0
ZONING	5,446	2,919	2,527	0	0
SOLID WASTE	9,322	8,326	996	0	0
PARKS	76,620	61,020	15,600	0	0
FORESTERY	200	0	200	0	0
WINTER RECREATION	3,144	3,144	0	0	0



**MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department FINANCE**

Receiving Department	Total	ACCTG/BUDGET	PAYROLL	RISK MGMNT	DATA PROCESSING
LAND CONSERVATION	5,228	3,619	1,609	0	0
HIGHWAY	65,413	48,824	16,589	0	0
AIRPORT	16,096	13,123	2,973	0	0
UW EXTENSION	8,127	6,900	1,227	0	0
UW DORMITORY	1,222	1,222	0	0	0
LIBRARY	73,933	61,589	12,344	0	0
VETERANS	1,642	905	737	0	0
REGISTER OF DEEDS	2,797	588	2,209	0	0
OTHER	9,128	2,783	6,345	0	0
Direct Billed	15,992	0	15,992	0	0
Total	634,703	416,011	202,567	16,125	0



MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
INSURANCE

Fiscal 2009

Marathon County protects its property and employees with property and liability insurance, worker's compensation insurance, and health insurance. Policies have been analyzed for this type of coverage, and the respective premiums were identified for all County departments

Marathon County is self-insured for both Worker's Compensation and Health Insurance. Premiums are charged to departments based on actual experiences as well as an estimate of claims in subsequent years. As a result, premiums charged may exceed actual expenses and therefore costs associated with these types of insurance have been excluded from further allocation.

Costs associated with General and Excess, Auto, Building and Contents, Contractors Equipment, Employee Bonds, and other miscellaneous liability insurance coverages have been identified for plan purposes. Costs are allocated based on premiums paid by department. Amounts previously billed have been appropriately offset against allocated costs.

Ref.: 2 CFR 225, Attachment B, Sections 11 and 25.

**MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Schedule .2 - Costs To Be Allocated
For Department INSURANCE**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	13,256,152			13,256,152
CAPITAL OUTLAY	0			
Total Deductions:	<u>0</u>			0
BUILDING USE	1,034	1	1,035	
SPECIAL ACCOUNTING	425	3	428	
DATA PROCESSING	855	26	881	
PERSONNEL	1,004	176	1,180	
CORPORATION COUNSEL	17,006	1,334	18,340	
COUNTY ADMINISTRATOR	6,452	610	7,062	
FINANCE	25,795	1,657	27,452	
BUILDING MAINTENANCE		3,210	3,210	
COUNTY TREASURER		988	988	
CENTRAL SERVICES		2,100	2,100	
Total Allocated Additions:	<u>52,571</u>	<u>10,105</u>	<u>62,676</u>	62,676
Total To Be Allocated:	<u><u>13,308,723</u></u>	<u><u>10,105</u></u>		<u><u>13,318,828</u></u>



**MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department INSURANCE**

	Total	General & Admin	RISK MANAGEMENT	WORKERS COMP	HEALTH INS
Wages & Benefits					
SALARIES & WAGES	180,965	0	57,042	66,522	57,401
FRINGE BENEFITS	97,480	0	30,472	36,507	30,501
Other Expense & Cost					
FIXED CHARGES	12,146,365	0	1,067,972	39,009	11,039,384
CONTRACT SVCS	385,565	0	1,070	351,215	33,280
SUPPLIES & EXPENSE	18,105	0	2,416	12,362	3,327
TRANSFER FROM FINANCE	427,672	0	427,672	0	0
*CAPITAL OUTLAY	0	0	0	0	0
Departmental Totals					
Total Expenditures	13,256,152	0	1,586,644	505,615	11,163,893
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	13,256,152	0	1,586,644	505,615	11,163,893
Allocation Step 1					
Inbound- All Others	52,571	52,571	0	0	0
Reallocate Admin Costs		(52,571)	6,292	2,005	44,274
Unallocated Costs	(11,715,787)	0	0	(507,620)	(11,208,167)
1st Allocation	1,592,936	0	1,592,936	0	0
Allocation Step 2					
Inbound- All Others	10,105	10,105	0	0	0
Reallocate Admin Costs		(10,105)	1,209	385	8,511
Unallocated Costs	(8,896)	0	0	(385)	(8,511)
2nd Allocation	1,209	0	1,209	0	0
Total For 10 INSURANCE					
Total Allocated	1,594,145	0	1,594,145	0	0



**MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department INSURANCE**

Activity - RISK MANAGEMENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
DATA PROCESSING	10,407	1.1489	18,301	-7,124	11,177		11,177
PERSONNEL	2,590	0.2859	4,555		4,555		4,555
COUNTY CLERK	648	0.0715	1,140		1,140		1,140
CORPORATION COUNSEL	2,306	0.2546	4,055		4,055		4,055
COUNTY ADMINISTRATOR	4,086	0.4511	7,185	-696	6,489		6,489
FINANCE	3,569	0.3940	6,276		6,276		6,276
BUILDING MAINTENANCE	43,044	4.7518	75,693	-5,697	69,996	59	70,055
COUNTY TREASURER	6,130	0.6767	10,780		10,780	8	10,788
CENTRAL SERVICES	1,000	0.1104	1,759		1,759	1	1,760
CHILD SUPPORT	4,936	0.5449	8,680		8,680	7	8,687
SOCIAL SVCS - ADMIN	97,121	10.7216	170,788		170,788	133	170,921
SPECIAL EDUCATION	22,433	2.4765	39,449	-22,433	17,016	31	17,047
HEALTH DEPARTMENT	19,204	2.1200	33,770		33,770	26	33,796
NCHCC	30,112	3.3242	52,952	-30,112	22,840	41	22,881
ADRC	26,810	2.9597	47,146	-26,810	20,336	37	20,373
SHELTER HOME	6,111	0.6746	10,746		10,746	8	10,754
EMPLOYMENT & TRAINING JTPA	9,175	1.0129	16,134	-9,175	6,959	13	6,972
CLERK OF COURTS	14,102	1.5568	24,798		24,798	19	24,817
DISTRICT ATTORNEY	4,027	0.4446	7,082		7,082	6	7,088
VICTIM/WITNESS	905	0.0999	1,591		1,591	1	1,592
SHERIFF	134,029	14.7960	235,691	-86,711	148,980	184	149,164
CORRECTIONS	20,760	2.2918	36,507		36,507	28	36,535
EMERGENCY GOVERNMENT	1,317	0.1454	2,316		2,316	2	2,318
PLANNING	9,396	1.0373	16,523		16,523	13	16,536
ZONING	6,252	0.6902	10,994	-2,800	8,194	9	8,203
SOLID WASTE	13,097	1.4458	23,031	-13,097	9,934	18	9,952
PARKS	66,854	7.3803	117,563	-59,869	57,694	92	57,786
LAND CONSERVATION	6,724	0.7423	11,824	-2,800	9,024	9	9,033
HIGHWAY	162,780	17.9699	286,250	-162,780	123,470	221	123,691
AIRPORT	41,352	4.5650	72,718	-41,352	31,366	57	31,423
UW EXTENSION	1,913	0.2112	3,364		3,364	3	3,367



**MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department INSURANCE**

Activity - RISK MANAGEMENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
UW DORMITORY	28,162	3.1089	49,523	-28,162	21,361	39	21,400
LIBRARY	24,275	2.6798	42,688	-24,275	18,413	33	18,446
VETERANS	1,100	0.1214	1,934		1,934	2	1,936
REGISTER OF DEEDS	3,371	0.3721	5,928		5,928	5	5,933
OTHER	75,747	8.3620	133,202	-12,749	120,453	104	120,557
SubTotal	905,845	100.0000	1,592,936	-536,642	1,056,294	1,209	1,057,503
Direct Billed				536,642	536,642		536,642
TOTAL	905,845	100.0000	1,592,936		1,592,936	1,209	1,594,145

Allocation Basis: INSURANCE PREMIUMS BY BENEFITING DEPARTMENT

Allocation Source: INSURANCE WORKPAPERS/COUNTY FINANCIAL RECORDS



**MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department INSURANCE**

Receiving Department	Total	RISK MANAGEMENT
DATA PROCESSING	11,177	11,177
PERSONNEL	4,555	4,555
COUNTY CLERK	1,140	1,140
CORPORATION COUNSEL	4,055	4,055
COUNTY ADMINISTRATOR	6,489	6,489
FINANCE	6,276	6,276
BUILDING MAINTENANCE	70,055	70,055
COUNTY TREASURER	10,788	10,788
CENTRAL SERVICES	1,760	1,760
CHILD SUPPORT	8,687	8,687
SOCIAL SVCS - ADMIN	170,921	170,921
SPECIAL EDUCATION	17,047	17,047
HEALTH DEPARTMENT	33,796	33,796
NCHCC	22,881	22,881
ADRC	20,373	20,373
SHELTER HOME	10,754	10,754
EMPLOYMENT & TRAINING	6,972	6,972
CLERK OF COURTS	24,817	24,817
DISTRICT ATTORNEY	7,088	7,088
VICTIM/WITNESS	1,592	1,592
SHERIFF	149,164	149,164
CORRECTIONS	36,535	36,535
EMERGENCY	2,318	2,318
PLANNING	16,536	16,536
ZONING	8,203	8,203
SOLID WASTE	9,952	9,952
PARKS	57,786	57,786
LAND CONSERVATION	9,033	9,033
HIGHWAY	123,691	123,691
AIRPORT	31,423	31,423
UW EXTENSION	3,367	3,367
UW DORMITORY	21,400	21,400
LIBRARY	18,446	18,446
VETERANS	1,936	1,936



MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department INSURANCE

Receiving Department	Total	RISK MANAGEMENT
REGISTER OF DEEDS	5,933	5,933
OTHER	120,557	120,557
Direct Billed	536,642	536,642
Total	<u>1,594,145</u>	<u>1,594,145</u>



MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
BUILDING MAINTENANCE

Fiscal 2009

The Marathon County Building Maintenance Department provides maintenance and custodial services to various County Buildings including the Courthouse, Health and Social Services Building, USDA Building, Aging Building, River Drive Building (Planning), Public Safety Building, Children's Court/Shelter Home, West Street, University Center, Highway Department and Library.

Costs have been identified and are allocated to County buildings for reallocation to departments as follows:

- **Courthouse**: Allocated to departments based on square footage of occupied space. Credit is given for previously billed amounts.
- **Health and Social Services Building**: Costs are allocated to departments based on square footage of occupied space. Credit is given for previously billed amounts.
- **212 River Drive Building**: Costs are allocated to departments based on square footage of occupied space.
- **210 River Drive Building**: Costs are allocated to departments based on square footage of occupied space. Credit is given for previously billed amounts.
- **USDA Building**: Costs are allocated 100% to Other Departments.
- **Public Safety**: Costs are allocated to the Sheriff and Jail based on square footage of occupied space.
- **Shelter Home**: Costs are allocated 100% to the Shelter Home.
- **West Street**: Costs are allocated to departments based on square footage of occupied space.

**MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
BUILDING MAINTENANCE**

Fiscal 2009

- **University Center**: Costs are allocated 100% to the benefiting department.
- **Highway**: Costs are allocated 100% to the benefiting department. Credit is given for previously billed amounts.
- **Library**: Costs are allocated 100% to the Library.

Ref.: 2 CFR 225, Attachment B, Section 11 and 28.

**MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Schedule .2 - Costs To Be Allocated
For Department BUILDING MAINTENANCE**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,110,640			2,110,640
BUILDING USE	1,267	1	1,268	
EQUIPMENT USE	45,187	145	45,332	
SPECIAL ACCOUNTING	717	5	722	
DATA PROCESSING	3,142	94	3,236	
PERSONNEL	16,014	2,551	18,565	
COUNTY ADMINISTRATOR	15,057	1,391	16,448	
FINANCE	20,018	1,310	21,328	
INSURANCE	69,996	59	70,055	
BUILDING MAINTENANCE		28,432	28,432	
COUNTY TREASURER		1,328	1,328	
CENTRAL SERVICES		3,421	3,421	
Total Allocated Additions:	<u>171,398</u>	<u>38,737</u>	<u>210,135</u>	210,135
AUDIT ADJ - OPS	(51,092)			
AUDIT ADJ PERS SVC	(200,000)			
Total Departmental Cost Adjustments:	<u>(251,092)</u>			(251,092)
Total To Be Allocated:	<u><u>2,030,946</u></u>	<u><u>38,737</u></u>		<u><u>2,069,683</u></u>



**MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department BUILDING MAINTENANCE**

	Total	General & Admin	COURTHOUSE & ANNEX	HEALTH & SOC SVCS	212 RIVER DRIVE
Wages & Benefits					
SALARIES & WAGES	781,820	95,695	249,322	126,655	30,413
FRINGE BENEFITS	449,197	54,982	143,248	72,770	17,474
Other Expense & Cost					
LIBRARY	136,605	0	0	0	0
PUBLIC SAFETY BLDG	286,184	0	0	0	0
COURTHOUSE	126,640	0	126,640	0	0
WEST STREET	42,111	0	0	0	0
THOMAS STREET	62,398	0	0	62,398	0
JUVENILE DETENTION	53,902	0	0	0	0
UNIVERSITY CNTR	38,760	0	0	0	0
RIVER DRIVE	47,973	0	0	0	28,558
ENERGY MGT SYST	4,863	595	1,551	788	189
ANNEX	20,928	0	20,928	0	0
USDA BLDG	13,245	0	0	0	0
CLOTHING/UNIFORM	7,312	895	2,331	1,185	284
TRAVEL & TRAINING	5,716	700	1,824	926	222
TELEPHONE	2,467	302	785	400	96
INSURANCE	5,697	697	1,817	923	222
SUNDRY CONTRACT SVC	2,855	349	909	463	111
OFFICE SUPPLIES	181	22	58	29	7
PAPER/PRINTING	768	94	246	124	30
MEDICAL/DENTAL	0	0	0	0	0
SHERIFF STORAGE	21,018	0	0	0	0
DORM REPAIR	0	0	0	0	0
Departmental Totals					
Total Expenditures	2,110,640	154,331	549,659	266,661	77,606
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
AUDIT ADJ - OPS	(51,092)	0	0	(51,092)	0
AUDIT ADJ PERS SVC	(200,000)	(200,000)	0	0	0



**MARATHON COUNTY, WISCONSIN
 CENTRAL SERVICES COST ALLOCATION PLAN
 Schedule .3 - Costs Allocated By Activity
 For Department BUILDING MAINTENANCE**

	Total	General & Admin	COURTHOUSE & ANNEX	HEALTH & SOC SVCS	212 RIVER DRIVE
Functional Cost	1,859,548	(45,669)	549,659	215,569	77,606
Allocation Step 1					
Inbound- All Others	171,398	171,398	0	0	0
Reallocate Admin Costs		(125,729)	36,273	14,226	5,121
1st Allocation	2,030,946	0	585,932	229,795	82,727
Allocation Step 2					
Inbound- All Others	38,737	38,737	0	0	0
Reallocate Admin Costs		(38,737)	11,177	4,383	1,578
2nd Allocation	38,737	0	11,177	4,383	1,578
Total For 11 BUILDING MAINTENANCE					
Total Allocated	2,069,683	0	597,109	234,178	84,305



**MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department BUILDING MAINTENANCE**

	210 RIVER DRIVE	USDA BLDG	SHELTER HOME	WEST STREET	PUBLIC SAFETY
Wages & Benefits					
SALARIES & WAGES	17,982	15,480	41,046	1,798	82,638
FRINGE BENEFITS	10,332	8,894	23,583	1,033	47,480
Other Expense & Cost					
LIBRARY	0	0	0	0	0
PUBLIC SAFETY BLDG	0	0	0	0	286,184
COURTHOUSE	0	0	0	0	0
WEST STREET	0	0	0	42,111	0
THOMAS STREET	0	0	0	0	0
JUVENILE DETENTION	0	0	53,902	0	0
UNIVERSITY CNTR	0	0	0	0	0
RIVER DRIVE	19,415	0	0	0	0
ENERGY MGT SYST	112	96	255	11	514
ANNEX	0	0	0	0	0
USDA BLDG	0	13,245	0	0	0
CLOTHING/UNIFORM	168	145	384	17	773
TRAVEL & TRAINING	131	113	300	13	604
TELEPHONE	57	49	130	6	261
INSURANCE	131	113	299	13	602
SUNDRY CONTRACT SVC	66	57	150	7	302
OFFICE SUPPLIES	4	4	10	0	19
PAPER/PRINTING	18	15	40	2	81
MEDICAL/DENTAL	0	0	0	0	0
SHERIFF STORAGE	0	0	0	0	0
DORM REPAIR	0	0	0	0	0
Departmental Totals					
Total Expenditures	48,416	38,211	120,099	45,011	419,458
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
AUDIT ADJ - OPS	0	0	0	0	0
AUDIT ADJ PERS SVC	0	0	0	0	0



**MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department BUILDING MAINTENANCE**

	210 RIVER DRIVE	USDA BLDG	SHELTER HOME	WEST STREET	PUBLIC SAFETY
Functional Cost	48,416	38,211	120,099	45,011	419,458
Allocation Step 1					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	3,195	2,522	7,926	2,970	27,681
1st Allocation	51,611	40,733	128,025	47,981	447,139
Allocation Step 2					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	984	777	2,442	915	8,528
2nd Allocation	984	777	2,442	915	8,528
Total For 11 BUILDING MAINTENANCE					
Total Allocated	52,595	41,510	130,467	48,896	455,667



**MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department BUILDING MAINTENANCE**

	UNIVERSITY CNTR	HIGHWAY	OTHER
Wages & Benefits			
SALARIES & WAGES	0	9,616	111,175
FRINGE BENEFITS	0	5,525	63,876
Other Expense & Cost			
LIBRARY	0	0	136,605
PUBLIC SAFETY BLDG	0	0	0
COURTHOUSE	0	0	0
WEST STREET	0	0	0
THOMAS STREET	0	0	0
JUVENILE DETENTION	0	0	0
UNIVERSITY CNTR	38,760	0	0
RIVER DRIVE	0	0	0
ENERGY MGT SYST	0	60	692
ANNEX	0	0	0
USDA BLDG	0	0	0
CLOTHING/UNIFORM	0	90	1,040
TRAVEL & TRAINING	0	70	813
TELEPHONE	0	30	351
INSURANCE	0	70	810
SUNDRY CONTRACT SVC	0	35	406
OFFICE SUPPLIES	0	2	26
PAPER/PRINTING	0	9	109
MEDICAL/DENTAL	0	0	0
SHERIFF STORAGE	0	0	21,018
DORM REPAIR	0	0	0
Departmental Totals			
Total Expenditures	38,760	15,507	336,921
Deductions			
Total Deductions	0	0	0
Cost Adjustments			
AUDIT ADJ - OPS	0	0	0
AUDIT ADJ PERS SVC	0	0	0



**MARATHON COUNTY, WISCONSIN
 CENTRAL SERVICES COST ALLOCATION PLAN
 Schedule .3 - Costs Allocated By Activity
 For Department BUILDING MAINTENANCE**

	UNIVERSITY CNTR	HIGHWAY	OTHER
Functional Cost	38,760	15,507	336,921
Allocation Step 1			
Inbound- All Others	0	0	0
Reallocate Admin Costs	2,558	1,023	22,234
1st Allocation	41,318	16,530	359,155
Allocation Step 2			
Inbound- All Others	0	0	0
Reallocate Admin Costs	788	315	6,850
2nd Allocation	788	315	6,850
Total For 11 BUILDING MAINTENANCE			
Total Allocated	42,106	16,845	366,005



**MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department BUILDING MAINTENANCE**

Activity - COURTHOUSE & ANNEX

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PERSONNEL	3,269	4.7372	27,757		27,757		27,757
COUNTY CLERK	2,400	3.4779	20,378		20,378		20,378
COUNTY ADMINISTRATOR	1,176	1.7042	9,985		9,985		9,985
FINANCE	1,728	2.5041	14,672		14,672		14,672
INSURANCE	378	0.5478	3,210		3,210		3,210
BUILDING MAINTENANCE	463	0.6709	3,931		3,931		3,931
COUNTY TREASURER	1,014	1.4694	8,610		8,610	190	8,800
CENTRAL SERVICES	2,045	2.9635	17,364		17,364	384	17,748
CLERK OF COURTS	8,953	12.9740	76,019		76,019	1,679	77,698
JUDICAL	19,844	28.7566	168,494		168,494	3,721	172,215
FAMILY COURT COMMISSIONER	576	0.8347	4,891		4,891	108	4,999
DISTRICT ATTORNEY	4,920	7.1297	41,775		41,775	923	42,698
VICTIM/WITNESS	1,613	2.3374	13,696		13,696	303	13,999
EMERGENCY GOVERNMENT	469	0.6796	3,982		3,982	88	4,070
REGISTER OF DEEDS	4,376	6.3414	37,156		37,156	821	37,977
OTHER	15,783	22.8716	134,012	-110,869	23,143	2,960	26,103
SubTotal	69,007	100.0000	585,932	-110,869	475,063	11,177	486,240
Direct Billed				110,869	110,869		110,869
TOTAL	69,007	100.0000	585,932		585,932	11,177	597,109

Allocation Basis: USABLE SAUARE FOOTAGE OF OCCUPIED SPACE

Allocation Source: COUNTY MEASUREMNETS



**MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department BUILDING MAINTENANCE**

Activity - HEALTH & SOC SVCS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHILD SUPPORT	1,893	6.7156	15,432		15,432	294	15,726
SOCIAL SVCS - ADMIN	21,594	76.6071	176,039		176,039	3,358	179,397
CHILDRENS COURT	1,174	4.1649	9,571		9,571	183	9,754
OTHER	3,527	12.5124	28,753	-30,884	-2,131	548	-1,583
SubTotal	28,188	100.0000	229,795	-30,884	198,911	4,383	203,294
Direct Billed				30,884	30,884		30,884
TOTAL	28,188	100.0000	229,795		229,795	4,383	234,178

Allocation Basis: USABLE SAUARE FOOTAGE OF OCCUPIED SPACE

Allocation Source: COUNTY MEASUREMNETS



**MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department BUILDING MAINTENANCE**

Activity - 212 RIVER DRIVE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PARKS	4,255	25.3274	20,953		20,953	400	21,353
UW EXTENSION	7,448	44.3333	36,675		36,675	699	37,374
VETERANS	783	4.6607	3,856		3,856	74	3,930
OTHER	4,314	25.6786	21,243		21,243	405	21,648
SubTotal	16,800	100.0000	82,727		82,727	1,578	84,305
TOTAL	16,800	100.0000	82,727		82,727	1,578	84,305

Allocation Basis: USABLE SAUARE FOOTAGE OF OCCUPIED SPACE

Allocation Source: COUNTY MEASUREMNETS



**MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department BUILDING MAINTENANCE**

Activity - 210 RIVER DRIVE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PLANNING	3,320	37.0123	19,102		19,102	364	19,466
ZONING	2,030	22.6310	11,680		11,680	223	11,903
LAND CONSERVATION	3,620	40.3567	20,829		20,829	397	21,226
SubTotal	8,970	100.0000	51,611		51,611	984	52,595
TOTAL	8,970	100.0000	51,611		51,611	984	52,595

Allocation Basis: USABLE SAUARE FOOTAGE OF OCCUPIED SPACE

Allocation Source: COUNTY MEASUREMNETS



**MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department BUILDING MAINTENANCE**

Activity - USDA BLDG

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
OTHER	4,752	100.0000	40,733	-53,537	-12,804	777	-12,027
SubTotal	4,752	100.0000	40,733	-53,537	-12,804	777	-12,027
Direct Billed				53,537	53,537		53,537
TOTAL	4,752	100.0000	40,733		40,733	777	41,510

Allocation Basis: USABLE SAUARE FOOTAGE OF OCCUPIED SPACE

Allocation Source: COUNTY MEASUREMNETS



**MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department BUILDING MAINTENANCE**

Activity - SHELTER HOME

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SHELTER HOME	21,200	100.0000	128,025		128,025	2,442	130,467
SubTotal	21,200	100.0000	128,025		128,025	2,442	130,467
TOTAL	21,200	100.0000	128,025		128,025	2,442	130,467

Allocation Basis: DIRECT ALLOCATION TO BENEFITING DEPARTMENT

Allocation Source: MAINTENANCE DEPARTMENT



**MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department BUILDING MAINTENANCE**

Activity - WEST STREET

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
BUILDING MAINTENANCE	9,600	51.0638	24,501		24,501		24,501
SHERIFF	9,200	48.9362	23,480		23,480	915	24,395
SubTotal	18,800	100.0000	47,981		47,981	915	48,896
TOTAL	18,800	100.0000	47,981		47,981	915	48,896

Allocation Basis: USABLE SAUARE FOOTAGE OF OCCUPIED SPACE

Allocation Source: COUNTY MEASUREMNETS



**MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department BUILDING MAINTENANCE**

Activity - PUBLIC SAFETY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CORPORATION COUNSEL	3,016	2.3141	10,347		10,347		10,347
SHERIFF	14,284	10.9599	49,006		49,006	957	49,963
CORRECTIONS	109,320	83.8794	375,058		375,058	7,322	382,380
OTHER	3,710	2.8466	12,728		12,728	249	12,977
SubTotal	130,330	100.0000	447,139		447,139	8,528	455,667
TOTAL	130,330	100.0000	447,139		447,139	8,528	455,667

Allocation Basis: USABLE SAUARE FOOTAGE OF OCCUPIED SPACE

Allocation Source: COUNTY MEASUREMNETS



**MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department BUILDING MAINTENANCE**

Activity - UNIVERSITY CNTR

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
OTHER	100	100.0000	41,318		41,318	788	42,106
SubTotal	100	100.0000	41,318		41,318	788	42,106
TOTAL	100	100.0000	41,318		41,318	788	42,106

Allocation Basis: DIRECT ALLOCATION TO BENEFITING DEPARTMENT

Allocation Source: MAINTENANCE DEPARTMENT



**MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department BUILDING MAINTENANCE**

Activity - HIGHWAY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HIGHWAY	100	100.0000	16,530		16,530	315	16,845
SubTotal	100	100.0000	16,530		16,530	315	16,845
TOTAL	100	100.0000	16,530		16,530	315	16,845

Allocation Basis: DIRECT ALLOCATION TO BENEFITING DEPARTMENT

Allocation Source: MAINTENANCE DEPARTMENT



**MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department BUILDING MAINTENANCE**

Activity - OTHER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
LIBRARY	100	100.0000	359,155		359,155	6,850	366,005
SubTotal	100	100.0000	359,155		359,155	6,850	366,005
TOTAL	100	100.0000	359,155		359,155	6,850	366,005

Allocation Basis: DIRECT ALLOCATION TO BENEFITING DEPARTMENT

Allocation Source: MAINTENANCE DEPARTMENT



**MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department BUILDING MAINTENANCE**

Receiving Department	Total	COURTHOUSE &	HEALTH & SOC SVCS	212 RIVER DRIVE	210 RIVER DRIVE	USDA BLDG	SHELTER HOME
PERSONNEL	27,757	27,757	0	0	0	0	0
COUNTY CLERK	20,378	20,378	0	0	0	0	0
CORPORATION COUNSEL	10,347	0	0	0	0	0	0
COUNTY ADMINISTRATOR	9,985	9,985	0	0	0	0	0
FINANCE	14,672	14,672	0	0	0	0	0
INSURANCE	3,210	3,210	0	0	0	0	0
BUILDING MAINTENANCE	28,432	3,931	0	0	0	0	0
COUNTY TREASURER	8,800	8,800	0	0	0	0	0
CENTRAL SERVICES	17,748	17,748	0	0	0	0	0
CHILD SUPPORT	15,726	0	15,726	0	0	0	0
SOCIAL SVCS - ADMIN	179,397	0	179,397	0	0	0	0
CHILDRENS COURT	9,754	0	9,754	0	0	0	0
SHELTER HOME	130,467	0	0	0	0	0	130,467
CLERK OF COURTS	77,698	77,698	0	0	0	0	0
JUDICAL	172,215	172,215	0	0	0	0	0
FAMILY COURT	4,999	4,999	0	0	0	0	0
DISTRICT ATTORNEY	42,698	42,698	0	0	0	0	0
VICTIM/WITNESS	13,999	13,999	0	0	0	0	0
SHERIFF	74,358	0	0	0	0	0	0
CORRECTIONS	382,380	0	0	0	0	0	0
EMERGENCY	4,070	4,070	0	0	0	0	0
PLANNING	19,466	0	0	0	19,466	0	0
ZONING	11,903	0	0	0	11,903	0	0
PARKS	21,353	0	0	21,353	0	0	0
LAND CONSERVATION	21,226	0	0	0	21,226	0	0
HIGHWAY	16,845	0	0	0	0	0	0
UW EXTENSION	37,374	0	0	37,374	0	0	0
LIBRARY	366,005	0	0	0	0	0	0
VETERANS	3,930	0	0	3,930	0	0	0
REGISTER OF DEEDS	37,977	37,977	0	0	0	0	0
OTHER	89,224	26,103	(1,583)	21,648	0	(12,027)	0



**MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department BUILDING MAINTENANCE**

Receiving Department	Total	COURTHOUSE &	HEALTH & SOC SVCS	212 RIVER DRIVE	210 RIVER DRIVE	USDA BLDG	SHELTER HOME
Direct Billed	195,290	110,869	30,884	0	0	53,537	0
Total	2,069,683	597,109	234,178	84,305	52,595	41,510	130,467



**MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department BUILDING MAINTENANCE**

Receiving Department	WEST STREET	PUBLIC SAFETY	UNIVERSITY CNTR	HIGHWAY	OTHER
PERSONNEL	0	0	0	0	0
COUNTY CLERK	0	0	0	0	0
CORPORATION COUNSEL	0	10,347	0	0	0
COUNTY ADMINISTRATOR	0	0	0	0	0
FINANCE	0	0	0	0	0
INSURANCE	0	0	0	0	0
BUILDING MAINTENANCE	24,501	0	0	0	0
COUNTY TREASURER	0	0	0	0	0
CENTRAL SERVICES	0	0	0	0	0
CHILD SUPPORT	0	0	0	0	0
SOCIAL SVCS - ADMIN	0	0	0	0	0
CHILDRENS COURT	0	0	0	0	0
SHELTER HOME	0	0	0	0	0
CLERK OF COURTS	0	0	0	0	0
JUDICAL	0	0	0	0	0
FAMILY COURT	0	0	0	0	0
DISTRICT ATTORNEY	0	0	0	0	0
VICTIM/WITNESS	0	0	0	0	0
SHERIFF	24,395	49,963	0	0	0
CORRECTIONS	0	382,380	0	0	0
EMERGENCY	0	0	0	0	0
PLANNING	0	0	0	0	0
ZONING	0	0	0	0	0
PARKS	0	0	0	0	0
LAND CONSERVATION	0	0	0	0	0
HIGHWAY	0	0	0	16,845	0
UW EXTENSION	0	0	0	0	0
LIBRARY	0	0	0	0	366,005
VETERANS	0	0	0	0	0
REGISTER OF DEEDS	0	0	0	0	0
OTHER	0	12,977	42,106	0	0



**MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department BUILDING MAINTENANCE**

Receiving Department	WEST STREET	PUBLIC SAFETY	UNIVERSITY CNTR	HIGHWAY	OTHER
Direct Billed	0	0	0	0	0
Total	<u>48,896</u>	<u>455,667</u>	<u>42,106</u>	<u>16,845</u>	<u>366,005</u>



MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
COUNTY TREASURER

Fiscal 2009

The Marathon County Treasurer has responsibility for making short-term investments with excess County funds, settling with the County's taxing districts, collecting and preparing tax receipts for all County departments, depositing all collected funds, and preparing statements for sale of tax deed lands. These are all General Government functions and have been excluded from further allocation.

The County Treasurer also has the responsibility for processing general receipts. These are allowable activities and costs have been accumulated based on the Treasurer's estimate of effort expended. Costs of the General Receipt function are allocated to departments based on the number of general receipt transactions processed during 2009.

The County Treasurer also provides support for the payroll function in the Finance Department. Costs have been accumulated based on the Treasurer's estimate of effort expended. Costs for the Payroll function are allocated to departments based on the total number of payroll checks issued by department during 2009.

Ref.: 2 CFR 225, Attachment B, Sections 11 and 23.

**MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Schedule .2 - Costs To Be Allocated
For Department COUNTY TREASURER**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	563,307			563,307
CAPITAL OUTLAY	0			
Total Deductions:	<u>0</u>			0
BUILDING USE	2,775	2	2,777	
EQUIPMENT USE	4,097	13	4,110	
SPECIAL ACCOUNTING	499	3	502	
DATA PROCESSING	22,041	657	22,698	
PERSONNEL	3,755	616	4,371	
CORPORATION COUNSEL	3,401	267	3,668	
COUNTY ADMINISTRATOR	3,377	319	3,696	
FINANCE	2,887	190	3,077	
INSURANCE	10,780	8	10,788	
BUILDING MAINTENANCE	8,610	190	8,800	
COUNTY TREASURER		5,338	5,338	
CENTRAL SERVICES		9,023	9,023	
Total Allocated Additions:	<u>62,222</u>	<u>16,626</u>	<u>78,848</u>	78,848
Total To Be Allocated:	<u><u>625,529</u></u>	<u><u>16,626</u></u>		<u><u>642,155</u></u>



**MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department COUNTY TREASURER**

	Total	General & Admin	RECEIPTS	PAYROLL	GENERAL GOVT
Wages & Benefits					
SALARIES & WAGES	251,174	12,885	33,607	19,843	184,839
FRINGE BENEFITS	136,588	7,007	18,275	10,790	100,516
Other Expense & Cost					
BANK SVCS	0	0	0	0	0
OTHER LOSSES	0	0	0	0	0
PAPER/FORMS	5,034	258	674	398	3,704
DATA PROCESSING	128	0	0	0	128
LEGAL NOTICES	7,638	0	0	0	7,638
ARCHITECTURAL	5,600	0	0	0	5,600
PRINTING/DUPLICATION	5,440	279	728	430	4,003
TRAVEL & TRAINING	1,922	99	257	152	1,414
MACHINES/EQUIP	0	0	0	0	0
OFFICE SUPPLIES	4,726	242	632	373	3,479
MICROFILM SVCS	0	0	0	0	0
OFFICE EQUIPMENT	6,473	332	866	511	4,764
DUES/SUBS	240	12	32	19	177
DRAFTING SUPPLIES	138,344	0	0	0	138,344
*CAPITAL OUTLAY	0	0	0	0	0
SPECIAL CHARGES	0	0	0	0	0
Departmental Totals					
Total Expenditures	563,307	21,114	55,071	32,516	454,606
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	563,307	21,114	55,071	32,516	454,606
Allocation Step 1					
Inbound- All Others	62,222	62,222	0	0	0
Reallocate Admin Costs		(83,336)	8,465	4,998	69,873
Unallocated Costs	(524,479)	0	0	0	(524,479)
1st Allocation	101,050	0	63,536	37,514	0



**MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department COUNTY TREASURER**

	Total	General & Admin	RECEIPTS	PAYROLL	GENERAL GOVT
Allocation Step 2					
Inbound- All Others	16,626	16,626	0	0	0
Reallocate Admin Costs		(16,626)	1,689	997	13,940
Unallocated Costs	(13,940)	0	0	0	(13,940)
2nd Allocation	2,686	0	1,689	997	0
Total For 12 COUNTY TREASURER					
Total Allocated	103,736	0	65,225	38,511	0



**MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department COUNTY TREASURER**

Activity - RECEIPTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PERSONNEL	14	0.1960	125		125		125
COUNTY CLERK	277	3.8779	2,464		2,464		2,464
CORPORATION COUNSEL	8	0.1120	71		71		71
COUNTY ADMINISTRATOR	22	0.3080	196		196		196
FINANCE	52	0.7280	463		463		463
INSURANCE	101	1.4140	898		898		898
BUILDING MAINTENANCE	17	0.2380	151		151		151
COUNTY TREASURER	560	7.8398	4,981		4,981		4,981
CENTRAL SERVICES	425	5.9499	3,780		3,780	118	3,898
CHILD SUPPORT	31	0.4340	276		276	9	285
SOCIAL SVCS - ADMIN	280	3.9199	2,491		2,491	78	2,569
HEALTH DEPARTMENT	84	1.1760	747		747	23	770
ADRC	852	11.9278	7,578		7,578	236	7,814
CLERK OF COURTS	47	0.6580	418		418	13	431
JUDICAL	6	0.0840	53		53	2	55
DISTRICT ATTORNEY	633	8.8618	5,630		5,630	175	5,805
SHERIFF	356	4.9839	3,167		3,167	99	3,266
CORRECTIONS	90	1.2600	801		801	25	826
EMERGENCY GOVERNMENT	80	1.1200	712		712	22	734
PLANNING	218	3.0519	1,939		1,939	60	1,999
SOLID WASTE	115	1.6100	1,023		1,023	32	1,055
PARKS	185	2.5899	1,646		1,646	51	1,697
FORESTERY	372	5.2079	3,309		3,309	103	3,412
HIGHWAY	150	2.1000	1,334		1,334	42	1,376
AIRPORT	54	0.7560	480		480	15	495
UW EXTENSION	250	3.4999	2,224		2,224	69	2,293
LIBRARY	315	4.4099	2,802		2,802	87	2,889
VETERANS	2	0.0280	18		18	1	19
REGISTER OF DEEDS	279	3.9059	2,482		2,482	77	2,559
OTHER	1,268	17.7516	11,277		11,277	352	11,629
SubTotal	7,143	100.0000	63,536		63,536	1,689	65,225



**MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department COUNTY TREASURER**

Activity - RECEIPTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
TOTAL	7,143	100.0000	63,536		63,536	1,689	65,225

Allocation Basis: GENERAL RECEIPTS ISSUED BY DEPARTMENT

Allocation Source: COUNTY FIANACIAL RECORDS



**MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department COUNTY TREASURER**

Activity - PAYROLL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PERSONNEL	162	0.7201	270		270		270
COUNTY CLERK	108	0.4800	180		180		180
CORPORATION COUNSEL	189	0.8401	315		315		315
COUNTY ADMINISTRATOR	162	0.7201	270		270		270
FINANCE	189	0.8401	315		315		315
INSURANCE	54	0.2400	90		90		90
BUILDING MAINTENANCE	706	3.1381	1,177		1,177		1,177
COUNTY TREASURER	214	0.9512	357		357		357
CENTRAL SERVICES	27	0.1200	45		45	1	46
CHILD SUPPORT	346	1.5379	577		577	17	594
SOCIAL SVCS - ADMIN	238	1.0579	397		397	11	408
SOCIAL SVCS - INC MAINT	605	2.6891	1,009		1,009	29	1,038
SOCIAL SVCS - SERVICES	1,333	5.9250	2,223		2,223	64	2,287
HEALTH DEPARTMENT	1,163	5.1693	1,939		1,939	56	1,995
ADRC	518	2.3024	864		864	25	889
COMMISSION ON AGING	661	2.9380	1,102		1,102	32	1,134
NUTRITION	497	2.2091	829		829	24	853
SENIOR AIDES	1,512	6.7206	2,521		2,521	73	2,594
SHELTER HOME	729	3.2403	1,216		1,216	35	1,251
EMPLOYMENT & TRAINING JTPA	454	2.0180	757		757	22	779
CLERK OF COURTS	1,124	4.9960	1,874		1,874	54	1,928
DISTRICT ATTORNEY	270	1.2001	450		450	13	463
VICTIM/WITNESS	108	0.4800	180		180	5	185
SHERIFF	2,754	12.2411	4,593		4,593	134	4,727
CORRECTIONS	1,292	5.7427	2,154		2,154	62	2,216
EMERGENCY GOVERNMENT	54	0.2400	90		90	3	93
DRUG AWARENESS	27	0.1200	45		45	1	46
PLANNING	216	0.9601	360		360	10	370
ZONING	302	1.3423	504		504	15	519
SOLID WASTE	133	0.5912	222		222	6	228
PARKS	1,242	5.5205	2,071		2,071	60	2,131



**MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department COUNTY TREASURER**

Activity - PAYROLL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FORESTERY	22	0.0978	37		37	1	38
LAND CONSERVATION	216	0.9601	360		360	10	370
HIGHWAY	1,806	8.0274	3,011		3,011	87	3,098
AIRPORT	580	2.5780	967		967	28	995
UW EXTENSION	135	0.6001	225		225	6	231
LIBRARY	1,296	5.7605	2,161		2,161	62	2,223
VETERANS	81	0.3600	135		135	4	139
REGISTER OF DEEDS	270	1.2001	450		450	13	463
OTHER	703	3.1247	1,172		1,172	34	1,206
SubTotal	22,498	100.0000	37,514		37,514	997	38,511
TOTAL	22,498	100.0000	37,514		37,514	997	38,511

Allocation Basis: PAYROLL CHECKS BY DEPT W/VARIOUS WEIGHTED

Allocation Source: COUNTY FIANACIAL RECORDS



MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department COUNTY TREASURER

Receiving Department	Total	RECEIPTS	PAYROLL
PERSONNEL	395	125	270
COUNTY CLERK	2,644	2,464	180
CORPORATION COUNSEL	386	71	315
COUNTY ADMINISTRATOR	466	196	270
FINANCE	778	463	315
INSURANCE	988	898	90
BUILDING MAINTENANCE	1,328	151	1,177
COUNTY TREASURER	5,338	4,981	357
CENTRAL SERVICES	3,944	3,898	46
CHILD SUPPORT	879	285	594
SOCIAL SVCS - ADMIN	2,977	2,569	408
SOCIAL SVCS - INC MAINT	1,038	0	1,038
SOCIAL SVCS - SERVICES	2,287	0	2,287
HEALTH DEPARTMENT	2,765	770	1,995
ADRC	8,703	7,814	889
COMMISSION ON AGING	1,134	0	1,134
NUTRITION	853	0	853
SENIOR AIDES	2,594	0	2,594
SHELTER HOME	1,251	0	1,251
EMPLOYMENT & TRAINING	779	0	779
CLERK OF COURTS	2,359	431	1,928
JUDICAL	55	55	0
DISTRICT ATTORNEY	6,268	5,805	463
VICTIM/WITNESS	185	0	185
SHERIFF	7,993	3,266	4,727
CORRECTIONS	3,042	826	2,216
EMERGENCY	827	734	93
DRUG AWARENESS	46	0	46
PLANNING	2,369	1,999	370
ZONING	519	0	519
SOLID WASTE	1,283	1,055	228
PARKS	3,828	1,697	2,131
FORESTERY	3,450	3,412	38
LAND CONSERVATION	370	0	370

MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department COUNTY TREASURER

Receiving Department	Total	RECEIPTS	PAYROLL
HIGHWAY	4,474	1,376	3,098
AIRPORT	1,490	495	995
UW EXTENSION	2,524	2,293	231
LIBRARY	5,112	2,889	2,223
VETERANS	158	19	139
REGISTER OF DEEDS	3,022	2,559	463
OTHER	12,835	11,629	1,206
Direct Billed	0	0	0
Total	103,736	65,225	38,511



MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
CENTRAL SERVICES

Fiscal 2009

Central Services include the Central Switchboard, Print Shop, and Mail operations.

- **Switchboard**: The central switchboard provides service for all departments in the Courthouse, Courthouse Annex, Social Services, and Highway buildings. Service includes an incoming WATS line and STS lines. Costs have been allocated based on the number of telephone extensions and tie trunk lines by benefiting departments. Long distance phone calls outside the geographical area covered by the STS lines are billed directly to the using departments. Amounts previously billed have been properly offset against plan developed costs.
- **Printing**: Marathon County operates a central Print Shop that provides copier services for various County departments. Benefiting departments are charged for the services provided. However, the rates charged are not high enough to fully absorb the total direct operating costs. The excess costs for this service are allocated to departments based on 2009 printing and duplicating charges.
- **Postage**: The costs of postage for mailings are allocated to departments not direct billed based on the number of employees.
- **Billed Postage**: The costs of postage and miscellaneous expenses associated with posting mail for selected departments who are billed are allocated based on 2009 postage charges. Previously billed amounts have been properly offset against plan development costs.

MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
CENTRAL SERVICES

Fiscal 2009

Staff in this department also provides support to the County Clerk's office. This activity has been classified as "General Government" and has been therefore appropriately removed from further allocation.

Ref.: 2 CFR 225, Attachment B, Sections 10, 11, 23, and 35.

**MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Schedule .2 - Costs To Be Allocated
For Department CENTRAL SERVICES**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	364,333			364,333
BUILDING USE	5,596	4	5,600	
EQUIPMENT USE	12,346	40	12,386	
SPECIAL ACCOUNTING	425	3	428	
PERSONNEL	502	88	590	
COUNTY CLERK	26,656	3,479	30,135	
COUNTY ADMINISTRATOR	54	5	59	
FINANCE	2,694	176	2,870	
INSURANCE	1,759	1	1,760	
BUILDING MAINTENANCE	17,364	384	17,748	
COUNTY TREASURER	3,825	119	3,944	
CENTRAL SERVICES		1,063	1,063	
Total Allocated Additions:	<u>71,221</u>	<u>5,362</u>	<u>76,583</u>	<u>76,583</u>
Total To Be Allocated:	<u><u>435,554</u></u>	<u><u>5,362</u></u>		<u><u>440,916</u></u>



**MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department CENTRAL SERVICES**

	Total	General & Admin	SWITCHBOARD	COPY/PRINTING	POSTAGE
Wages & Benefits					
SALARIES & WAGES	20,045	0	0	0	4,570
FRINGE BENEFITS	15,754	0	0	0	3,592
Other Expense & Cost					
POSTAGE	213,181	0	0	0	144,643
TELEPHONE	65,540	0	65,540	0	0
PRINTING/DUPLICATION	969	0	0	969	0
PAPER/FORMS	437	0	0	437	0
LONG DISTANCE	24,636	0	24,636	0	0
COPIER CHARGES	0	0	0	0	0
MACHINES/EQUIP	21,875	0	0	0	15,549
OFFICE SUPPLIES	1,896	0	0	0	432
TELE INSTALL	0	0	0	0	0
TRAVEL & TRAINING	0	0	0	0	0
BOOKS	0	0	0	0	0
AUDIT ADJ - OPS	0	0	0	0	0
Departmental Totals					
Total Expenditures	364,333	0	90,176	1,406	168,786
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	364,333	0	90,176	1,406	168,786
Allocation Step 1					
Inbound- All Others	71,221	71,221	0	0	0
Reallocate Admin Costs		(71,221)	17,628	275	32,994
Unallocated Costs	(24,516)	0	0	0	0
1st Allocation	411,038	0	107,804	1,681	201,780
Allocation Step 2					
Inbound- All Others	5,362	5,362	0	0	0
Reallocate Admin Costs		(5,362)	1,327	21	2,484
Unallocated Costs	(302)	0	0	0	0
2nd Allocation	5,060	0	1,327	21	2,484



**MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department CENTRAL SERVICES**

	Total	General & Admin	SWITCHBOARD	COPY/PRINTING	POSTAGE
Total For 13 CENTRAL SERVICES					
Total Allocated	416,098	0	109,131	1,702	204,264



**MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN**

**Schedule .3 - Costs Allocated By Activity
For Department CENTRAL SERVICES**

	BILLED POSTAGE	GENERAL GOVT
Wages & Benefits		
SALARIES & WAGES	4,570	10,905
FRINGE BENEFITS	3,592	8,570
Other Expense & Cost		
POSTAGE	68,538	0
TELEPHONE	0	0
PRINTING/DUPLICATION	0	0
PAPER/FORMS	0	0
LONG DISTANCE	0	0
COPIER CHARGES	0	0
MACHINES/EQUIP	6,326	0
OFFICE SUPPLIES	432	1,032
TELE INSTALL	0	0
TRAVEL & TRAINING	0	0
BOOKS	0	0
AUDIT ADJ - OPS	0	0
Departmental Totals		
Total Expenditures	83,458	20,507
Deductions		
Total Deductions	0	0
Functional Cost	83,458	20,507
Allocation Step 1		
Inbound- All Others	0	0
Reallocate Admin Costs	16,315	4,009
Unallocated Costs	0	(24,516)
1st Allocation	99,773	0
Allocation Step 2		
Inbound- All Others	0	0
Reallocate Admin Costs	1,228	302
Unallocated Costs	0	(302)
2nd Allocation	1,228	0



MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department CENTRAL SERVICES

	BILLED POSTAGE	GENERAL GOVT
<u>Total For 13 CENTRAL SERVICES</u>		
Total Allocated	101,001	0



**MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department CENTRAL SERVICES**

Activity - SWITCHBOARD

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
DATA PROCESSING	45	5.8978	6,358		6,358		6,358
PERSONNEL	11	1.4417	1,554		1,554		1,554
COUNTY CLERK	12	1.5727	1,695		1,695		1,695
CORPORATION COUNSEL	11	1.4417	1,554		1,554		1,554
COUNTY ADMINISTRATOR	8	1.0485	1,130		1,130		1,130
FINANCE	18	2.3591	2,543		2,543		2,543
BUILDING MAINTENANCE	2	0.2621	283		283		283
COUNTY TREASURER	12	1.5727	1,695		1,695		1,695
SOCIAL SVCS - ADMIN	112	14.6791	15,824		15,824	232	16,056
SPECIAL EDUCATION	17	2.2280	2,402		2,402	35	2,437
HEALTH DEPARTMENT	42	5.5046	5,934		5,934	87	6,021
ADRC	33	4.3250	4,663		4,663	68	4,731
SENIOR AIDES	4	0.5242	565		565	8	573
CHILDRENS COURT	6	0.7864	848		848	12	860
EMPLOYMENT & TRAINING JTPA	45	5.8978	6,358		6,358	93	6,451
EMPLOYMENT & TRAINING W-2	20	2.6212	2,826		2,826	41	2,867
CLERK OF COURTS	58	7.6016	8,195		8,195	120	8,315
JUDICAL	4	0.5242	565		565	8	573
DISTRICT ATTORNEY	13	1.7038	1,837		1,837	27	1,864
SHERIFF	49	6.4220	6,923		6,923	101	7,024
CORRECTIONS	46	6.0288	6,499		6,499	95	6,594
EMERGENCY GOVERNMENT	4	0.5242	565		565	8	573
PLANNING	7	0.9174	989		989	14	1,003
ZONING	33	4.3250	4,663		4,663	68	4,731
SOLID WASTE	6	0.7864	848		848	12	860
PARKS	16	2.0970	2,261		2,261	33	2,294
FORESTERY	15	1.9659	2,119		2,119	31	2,150
LAND CONSERVATION	7	0.9174	989		989	14	1,003
HIGHWAY	19	2.4902	2,685		2,685	39	2,724
AIRPORT	2	0.2621	283		283	4	287
UW EXTENSION	16	2.0970	2,261		2,261	33	2,294



**MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department CENTRAL SERVICES**

Activity - SWITCHBOARD

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
LIBRARY	19	2.4902	2,685		2,685	39	2,724
VETERANS	8	1.0485	1,130		1,130	16	1,146
REGISTER OF DEEDS	11	1.4417	1,554		1,554	23	1,577
OTHER	32	4.1940	4,521		4,521	66	4,587
SubTotal	763	100.0000	107,804		107,804	1,327	109,131
TOTAL	763	100.0000	107,804		107,804	1,327	109,131

Allocation Basis: NUMBER OF TELEPHONE EXTENSIONS BY DEPARTMENT

Allocation Source: MARATHON COUNTY DEPARTMENT & EMPLOYEE LISTING



**MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department CENTRAL SERVICES**

Activity - COPY/PRINTING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PERSONNEL	1,984.11	1.1018	19		19		19
COUNTY CLERK	2,289.19	1.2712	21		21		21
CORPORATION COUNSEL	2,012.17	1.1174	19		19		19
COUNTY ADMINISTRATOR	655.61	0.3641	6		6		6
FINANCE	6,677.00	3.7078	62		62		62
INSURANCE	920.29	0.5110	9		9		9
BUILDING MAINTENANCE	180.55	0.1003	2		2		2
COUNTY TREASURER	1,083.72	0.6018	10		10		10
CENTRAL SERVICES	1,896.14	1.0529	18		18		18
SOCIAL SVCS - ADMIN	23,233.91	12.9020	217		217	3	220
HEALTH DEPARTMENT	3,753.44	2.0843	35		35		35
ADRC	23,409.16	12.9993	219		219	3	222
SHELTER HOME	1,455.77	0.8084	14		14		14
EMPLOYMENT & TRAINING JTPA	1,146.79	0.6368	11		11		11
CLERK OF COURTS	15,183.17	8.4313	142		142	2	144
DISTRICT ATTORNEY	18,552.36	10.3023	173		173	2	175
VICTIM/WITNESS	160.09	0.0889	1		1		1
SHERIFF	24,137.67	13.4040	222		222	6	228
CORRECTIONS	7,389.36	4.1034	69		69	1	70
EMERGENCY GOVERNMENT	2,181.13	1.2112	20		20		20
PLANNING	1,250.90	0.6946	12		12		12
ZONING	924.24	0.5132	9		9		9
SOLID WASTE	2,456.97	1.3644	23		23		23
PARKS	1,784.43	0.9909	17		17		17
WINTER RECREATION	28.67	0.0159					
LAND CONSERVATION	127.90	0.0710	1		1		1
HIGHWAY	5,385.01	2.9903	50		50	1	51
AIRPORT	1,775.59	0.9860	17		17		17
UW EXTENSION	17,750.46	9.8570	166		166	2	168
LIBRARY	7,259.60	4.0313	68		68	1	69
VETERANS	1,018.63	0.5657	10		10		10



**MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department CENTRAL SERVICES**

Activity - COPY/PRINTING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
REGISTER OF DEEDS	814.86	0.4525	8		8		8
OTHER	1,201.13	0.6670	11		11		11
SubTotal	180,080.02	100.0000	1,681		1,681	21	1,702
TOTAL	180,080.02	100.0000	1,681		1,681	21	1,702

Allocation Basis: PRINTING AND DUPLICATING CHARGES BY DEPARTMENT

Allocation Source: COUNTY FINANCIAL RECORDS



**MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department CENTRAL SERVICES**

Activity - POSTAGE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PERSONNEL	6	3.1088	6,273		6,273		6,273
COUNTY CLERK	4	2.0725	4,182		4,182		4,182
CORPORATION COUNSEL	8	4.1451	8,364		8,364		8,364
COUNTY ADMINISTRATOR	5	2.5907	5,227		5,227		5,227
FINANCE	7	3.6269	7,318		7,318		7,318
INSURANCE	2	1.0363	2,091		2,091		2,091
BUILDING MAINTENANCE	3	1.5544	3,136		3,136		3,136
COUNTY TREASURER	7	3.6269	7,318		7,318		7,318
CENTRAL SERVICES	1	0.5181	1,045		1,045		1,045
HEALTH DEPARTMENT	53	27.4614	55,416		55,416	878	56,294
CLERK OF COURTS	30	15.5440	31,365		31,365	497	31,862
JUDICAL	9	4.6632	9,409		9,409	149	9,558
DISTRICT ATTORNEY	4	2.0725	4,182		4,182	66	4,248
DRUG AWARENESS	1	0.5181	1,045		1,045	17	1,062
PLANNING	11	5.6995	11,500		11,500	182	11,682
ZONING	15	7.7720	15,682		15,682	248	15,930
LAND CONSERVATION	9	4.6632	9,409		9,409	149	9,558
HIGHWAY	4	2.0725	4,182		4,182	66	4,248
VETERANS	3	1.5544	3,136		3,136	50	3,186
REGISTER OF DEEDS	11	5.6995	11,500		11,500	182	11,682
SubTotal	193	100.0000	201,780		201,780	2,484	204,264
TOTAL	193	100.0000	201,780		201,780	2,484	204,264

Allocation Basis: NUMBER OF EMPLOYEES BY DEPARTMENT NOT BILLED

Allocation Source: COUNTY FINANCIAL RECORDS



**MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department CENTRAL SERVICES**

Activity - BILLED POSTAGE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SOCIAL SVCS - ADMIN	40,985.65	57.3628	57,231	-40,986	16,245	705	16,950
SPECIAL EDUCATION	2,758.55	3.8608	3,852	-2,759	1,093	47	1,140
ADRC	6,583.10	9.2136	9,193	-6,583	2,610	113	2,723
EMPLOYMENT & TRAINING JTPA	1,241.59	1.7377	1,734	-1,242	492	21	513
SHERIFF	6,215.31	8.6988	8,679	-6,215	2,464	107	2,571
EMERGENCY GOVERNMENT	1,319.85	1.8472	1,843	-1,320	523	23	546
SOLID WASTE	525.22	0.7351	733	-525	208	9	217
PARKS	303.29	0.4245	424	-303	121	5	126
AIRPORT	12.01	0.0168	17	-12	5		5
UW EXTENSION	309.25	0.4328	432	-309	123	5	128
LIBRARY	2,765.44	3.8705	3,862	-2,765	1,097	48	1,145
OTHER	8,430.70	11.7994	11,773	-8,431	3,342	145	3,487
SubTotal	71,449.96	100.0000	99,773	-71,450	28,323	1,228	29,551
Direct Billed				71,450	71,450		71,450
TOTAL	71,449.96	100.0000	99,773		99,773	1,228	101,001

Allocation Basis: POSTAGE CHARGES BY BENEFITING DEPARTMENT

Allocation Source: COUNTY FINANACIAL RECORDS



**MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department CENTRAL SERVICES**

Receiving Department	Total	SWITCHBOARD	COPY/PRINTING	POSTAGE	BILLED POSTAGE
DATA PROCESSING	6,358	6,358	0	0	0
PERSONNEL	7,846	1,554	19	6,273	0
COUNTY CLERK	5,898	1,695	21	4,182	0
CORPORATION COUNSEL	9,937	1,554	19	8,364	0
COUNTY ADMINISTRATOR	6,363	1,130	6	5,227	0
FINANCE	9,923	2,543	62	7,318	0
INSURANCE	2,100	0	9	2,091	0
BUILDING MAINTENANCE	3,421	283	2	3,136	0
COUNTY TREASURER	9,023	1,695	10	7,318	0
CENTRAL SERVICES	1,063	0	18	1,045	0
SOCIAL SVCS - ADMIN	33,226	16,056	220	0	16,950
SPECIAL EDUCATION	3,577	2,437	0	0	1,140
HEALTH DEPARTMENT	62,350	6,021	35	56,294	0
ADRC	7,676	4,731	222	0	2,723
SENIOR AIDES	573	573	0	0	0
CHILDRENS COURT	860	860	0	0	0
SHELTER HOME	14	0	14	0	0
EMPLOYMENT & TRAINING	6,975	6,451	11	0	513
EMPLOYMENT & TRAINING	2,867	2,867	0	0	0
CLERK OF COURTS	40,321	8,315	144	31,862	0
JUDICAL	10,131	573	0	9,558	0
DISTRICT ATTORNEY	6,287	1,864	175	4,248	0
VICTIM/WITNESS	1	0	1	0	0
SHERIFF	9,823	7,024	228	0	2,571
CORRECTIONS	6,664	6,594	70	0	0
EMERGENCY	1,139	573	20	0	546
DRUG AWARENESS	1,062	0	0	1,062	0
PLANNING	12,697	1,003	12	11,682	0
ZONING	20,670	4,731	9	15,930	0
SOLID WASTE	1,100	860	23	0	217
PARKS	2,437	2,294	17	0	126
FORESTERY	2,150	2,150	0	0	0
LAND CONSERVATION	10,562	1,003	1	9,558	0
HIGHWAY	7,023	2,724	51	4,248	0



**MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department CENTRAL SERVICES**

Receiving Department	Total	SWITCHBOARD	COPY/PRINTING	POSTAGE	BILLED POSTAGE
AIRPORT	309	287	17	0	5
UW EXTENSION	2,590	2,294	168	0	128
LIBRARY	3,938	2,724	69	0	1,145
VETERANS	4,342	1,146	10	3,186	0
REGISTER OF DEEDS	13,267	1,577	8	11,682	0
OTHER	8,085	4,587	11	0	3,487
Direct Billed	71,450	0	0	0	71,450
Total	416,098	109,131	1,702	204,264	101,001

