CENTRAL SERVICES COST ALLOCATION PLAN

MARATHON COUNTY, WISCONSIN

Based on 2011 Financials

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Cost Allocation Plan Overview

Marathon County, Wisconsin has selected Sequoia Consulting Group to prepare its Central Services Cost Allocation Plan for use during its fiscal year 2013 based on actual expenditures and offsetting revenues occurring during fiscal year 2011.

An indirect cost allocation plan distributes the allowable costs of central services departments to grantee departments based on allowable allocation or distribution methodology (referred to as an allocation basis) depending on the nature of cost and benefit provided to its recipients (grantees). A central services department typically provides services primarily to other departments. For example, as a central services department - the County Finance Director will typically provide accounting, payroll and other fiscal services to all county departments or agencies – but seldom, if ever, directly to the citizens of the County. Likewise, the Finance Department Auditor receives services and support from the County Treasurer, Data Processing, Maintenance, Human Resources, etc., - in this respect it also is a grantee department.

Each central services department is presented in this report beginning with a brief narrative describing the services provided by that department and the activities or functions provided to those grantee departments benefiting from its services. All costs for each central services department are analyzed to determine if they are allowable for charging to grantee departments and to which activity or function they will be allocated from. A detailed distribution showing the actual cost allocation basis is also presented for each function. Additionally, since central service departments also receive incoming costs from other central service departments, these incoming costs are also allocated or assigned in a second distribution or iteration of the costs. Sequoia can use an unlimited number of iterations (or cost step-downs) however; typically the second iteration will distribute the balance of costs necessary for an accurately calculated plan.

This plan was prepared in accordance with the Office of Management and Budget Circular A-87 (OMB A-87), with ASMB C-10 used as guidance for determination of cost allocation and basis selection.

The Summary of Allocated Costs shows all central services departments and the amount of costs allocated to each listed grantee department. The sum of costs allocated by all central services departments to one grantee department is the total allocated costs or fixed costs for 2011. When the 2011 fixed costs are compared to the 2009 fixed costs the difference is referred to as the Roll Forward amount. When the roll forward amount is added to the 2011 fixed costs the resulting total is referred to as the Proposed Cost for 2013. Proposed costs are used in various grant applications, grant reporting and in budget development and preparation.

CERTIFICATE OF COST ALLOCATION PLAN

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

1) All costs included in this proposal (as dated below) to establish cost allocations or billings for the year ended December 31, 2011 are allowable in accordance with requirements of OMB Circular A-87, "Cost Principles for State and Local Governments," and the Federal Awards to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

2) All costs included in this proposal are properly allocated to Federal Awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which that 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: Kristi Kordus

Name of Official: Kristi Kordus

Title: Finance Director

Date of Execution: 11/12/12

MARATHON, WISCONSIN

COST ALLOCATION PLAN

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SUMMARY OF ALLOCATED COSTS
MARATHON COUNTY, WISCONSIN
FISCAL YEAR 2011

Central Service Departments	Child Support	Soc Svcs-Administration	Soc Svcs- Income Maint	Soc Svcs-Programs	Special Education	Health Department
Building Use	$ 598	$ 6,818	$ -	$ -	$ -	$ -
Equipment Use	-	-	-	-	-	-
Special Accounting	4	86	-	-	-	40
Information Technology	-	90,680	-	-	2,120	311,549
Employee Resources	9,391	9,342	19,370	27,000	-	27,922
County Clerk	-	-	-	-	-	-
Corporation Counsel	35,629	21,702	12,299	-	-	-
County Administrator	1,786	7,857	2,842	13,870	-	2,858
Finance & Accounting	8,834	6,648	11,198	58,675	4,657	19,604
Insurance	-	67,531	-	-	(6,779)	17,617
Facilities & Capital Management	18,900	(57,726)	-	-	-	-
County Treasurer	455	4,406	938	1,308	-	1,916
Central Services	11,494	6,920	4,561	6,699	2,086	6,327
Clerk of Courts	3,065	-	-	-	-	-
Total Allocated Costs	**90,156**	**164,265**	**51,208**	**107,551**	**2,085**	**387,833**
Rollforward	**26,792**	**(416,990)**	**24,901**	**64,320**	**(15,331)**	**98,202**
Total Proposed Costs	**$ 116,947**	**$ (252,725)**	**$ 76,110**	**$ 171,871**	**$ (13,246)**	**$ 486,035**

SUMMARY OF ALLOCATED COSTS
MARATHON COUNTY, WISCONSIN
FISCAL YEAR 2011

Central Service Departments	NCHCC	ADRC	Older American Act	Nutrition	Childrens Court	Shelter Home	Judicial
Building Use	$ -	$ -	$ -	$ -	$ 371	$ -	$ 127,898
Equipment Use	-	-	-	-	-	-	-
Special Accounting	-	29	-	-	-	111	-
Information Technology	-	-	897	-	3,507	1,386	-
Employee Resources	-	13,112	24,652	21,130	-	15,848	-
County Clerk	-	-	-	-	-	-	-
Corporation Counsel	3,992	-	-	-	-	-	69,904
County Administrator	17,098	11,496	0	-	-	150	2,555
Finance & Accounting	-	45,485	13,321	11,412	-	9,743	-
Insurance	13,378	(7,772)	-	-	938	-	-
Facilities & Capital Management	-	-	-	-	11,721	188,124	201,130
County Treasurer	-	18,721	1,209	1,036	-	793	-
Central Services	-	3,361	6,716	576	143	15,832	713
Clerk of Courts	-	-	-	-	-	-	-
Total Allocated Costs	**34,468**	**84,431**	**46,796**	**34,153**	**16,679**	**231,988**	**402,199**
Rollforward	**-**	**(52,858)**	**12,866**	**16,494**	**-**	**-**	**-**
Total Proposed Costs	**$ 34,468**	**$ 31,573**	**$ 59,662**	**$ 50,648**	**$ 16,679**	**$ 231,988**	**$ 402,199**

SUMMARY OF ALLOCATED COSTS
MARATHON COUNTY, WISCONSIN
FISCAL YEAR 2011

Central Service Departments	District Attorney	Victim / Witness	Sheriff	Corrections	Emergency Government	Justice Alternatives 177
Building Use	$ 31,710	$ 10,396	$ 92,063	$ 704,589	$ 3,023	$ -
Equipment Use	-	-	-	-	-	-
Special Accounting	697	59	1,453	418	64	-
Information Technology	8,929	-	382,037	-	-	-
Employee Resources	5,794	2,348	74,888	27,587	1,174	587
County Clerk	-	-	-	-	-	-
Corporation Counsel	-	-	-	-	-	-
County Administrator	4,935	81	30,387	4,715	7,922	0
Finance & Accounting	9,302	1,850	48,779	18,997	1,234	318
Insurance	4,473	-	54,008	-	-	-
Facilities & Capital Management	49,867	16,349	84,146	397,634	9,254	-
County Treasurer	9,403	119	7,158	1,379	59	29
Central Services	8,033	2,873	6,705	(3,263)	1,437	-
Clerk of Courts	-	-	-	-	-	-
Total Allocated Costs	**133,144**	**34,074**	**781,624**	**1,152,056**	**24,166**	**934**
Rollforward	-	-	-	-	-	-
Total Proposed Costs	**$ 133,144**	**$ 34,074**	**$ 781,624**	**$ 1,152,056**	**$ 24,166**	**$ 934**

SUMMARY OF ALLOCATED COSTS
MARATHON COUNTY, WISCONSIN
FISCAL YEAR 2011

Central Service Departments	Conservation, Planning & Zoning	Parks, Recreation & Forestry	Solid Waste	Highway	Central Wisconsin Airport	UW Extension	UW Dormitory
Building Use	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Equipment Use	-	-	-	-	-	-	-
Special Accounting	706	5,796	12	82	6	461	108
Information Technology	50,314	24,097	13,537	125,500	-	7,869	-
Employee Resources	17,510	49,457	2,935	45,647	15,264	2,935	-
County Clerk	-	-	-	-	-	-	-
Corporation Counsel	-	-	-	-	-	-	-
County Administrator	18,646	10,584	2,295	10,781	2,438	913	146
Finance & Accounting	14,229	74,009	7,350	59,194	15,087	5,691	978
Insurance	11,516	(3,733)	(4,375)	(42,428)	(10,419)	1,735	21,420
Facilities & Capital Management	102,529	33,829	-	28,362	-	59,215	45,469
County Treasurer	2,992	10,119	1,987	6,244	1,863	1,792	-
Central Services	19,555	2,840	764	43,746	15,108	2,041	-
Clerk of Courts	-	-	-	-	-	-	-
Total Allocated Costs	**237,997**	**206,998**	**24,503**	**277,127**	**39,347**	**82,652**	**68,121**
Rollforward	-	-	-	-	-	-	-
Total Proposed Costs	**$ 237,997**	**$ 206,998**	**$ 24,503**	**$ 277,127**	**$ 39,347**	**$ 82,652**	**$ 68,121**

SUMMARY OF ALLOCATED COSTS
MARATHON COUNTY, WISCONSIN
FISCAL YEAR 2011

Central Service Departments	Library	Veterans	Register of Deeds	Other Departments / Programs	Total Allocated Costs
Building Use	$ -	$ -	$ 28,204	$ 102,838	$ 1,108,509
Equipment Use	-	-	-	-	-
Special Accounting	7	82	47	212	10,481
Information Technology	17,981	2,243	26,829	408	1,069,883
Employee Resources	32,283	1,761	4,696	1,768	454,399
County Clerk	-	-	-	(0)	(0)
Corporation Counsel	-	-	-	283,885	427,411
County Administrator	7,852	398	64	288	162,957
Finance & Accounting	45,239	1,692	3,023	13,574	510,122
Insurance	(6,474)	944	2,914	(2,517)	111,978
Facilities & Capital Management	485,328	6,225	44,353	120,327	1,845,037
County Treasurer	4,248	113	7,750	8,954	94,989
Central Services	(74)	2,155	5,747	22,470	195,564
Clerk of Courts	-	-	-	-	3,065
Total Allocated Costs	586,389	15,612	123,628	552,206	5,994,395
Rollforward	-	-	-	-	(241,603)
Total Proposed Costs	$ 586,389	$ 15,612	$ 123,628	$ 552,206	$ 5,752,792

SCHEDULE OF FIXED COSTS
MARATHON COUNTY, WISCONSIN
FISCAL YEAR 2011

Grantee Department	Final Costs 2011	Fixed Costs 2009	Rollforward	**Actual Costs with Rollforward**
Child Support	90,155.69	63,364.00	26,791.69	**116,947.38**
Soc Svcs- Administration	164,265.15	581,255.00	(416,989.85)	**(252,724.70)**
Soc Svcs- Income Maint	51,208.44	26,307.00	24,901.44	**76,109.88**
Soc Svcs- Programs	107,551.07	43,231.00	64,320.07	**171,871.14**
Special Education	2,084.97	17,416.00	(15,331.03)	**(13,246.05)**
Health Department	387,833.21	289,631.00	98,202.21	**486,035.42**
NCHCC	34,468.24	-	-	**34,468.24**
ADRC	84,431.09	137,289.00	(52,857.91)	**31,573.18**
Older American Act	46,795.79	33,930.00	12,865.79	**59,661.57**
Nutrition	34,153.47	17,659.00	16,494.47	**50,647.95**
Childrens Court	16,679.24	-	-	**16,679.24**
Shelter Home	231,988.09	-	-	**231,988.09**
Judicial	402,199.50	-	-	**402,199.50**
District Attorney	133,143.82	-	-	**133,143.82**
Victim / Witness	34,074.49	-	-	**34,074.49**
Sheriff	781,624.48	-	-	**781,624.48**
Corrections	1,152,056.11	-	-	**1,152,056.11**
Emergency Government	24,166.42	-	-	**24,166.42**
Justice Alternatives 177	934.14	-	-	**934.14**
Conservation, Planning & Zoning	237,997.05	-	-	**237,997.05**
Parks, Recreation & Forestry	206,998.36	-	-	**206,998.36**
Solid Waste	24,503.32	-	-	**24,503.32**
Highway	277,127.09	-	-	**277,127.09**
Central Wisconsin Airport	39,346.66	-	-	**39,346.66**
UW Extension	82,652.24	-	-	**82,652.24**
UW Dormitory	68,121.25	-	-	**68,121.25**
Library	586,389.19	-	-	**586,389.19**
Veterans	15,612.43	-	-	**15,612.43**
Register of Deeds	123,627.75	-	-	**123,627.75**
Other Departments / Programs	552,205.88	-	-	**552,205.88**
	5,994,394.64	1,210,082.00	(241,603.11)	**5,752,791.53**

SCHEDULE OF DEPARTMENTAL COSTS
MARATHON COUNTY, WISCONSIN
FISCAL YEAR 2011

Central Service Department	Expenditures	Cost Adjustments	Disallowed / Capitalized	Direct Billings	**Total Allocated Costs**
Building Use	$ -	$ 1,269,466	$ -	$ -	$ 1,269,466
Equipment Use	-	33,519	-	-	33,519
Special Accounting	78,423	-	-	(55,370)	23,054
Information Technology	1,339,305	-	-	-	1,339,305
Employee Resources	457,319	(10,248)	-	-	447,070
County Clerk	337,465	(165,808)	(168,836)	-	2,821
Corporation Counsel	589,400	-	-	(238,714)	350,686
County Administrator	382,234	81,543	(261,376)	-	202,400
Finance & Accounting	580,266	(80,783)	(22,357)	(33,854)	443,272
Insurance	14,198,736	(13,859,020)	340,596	(470,084)	210,228
Facilities & Capital Management	2,443,835	(1,772)	-	(507,576)	1,934,487
County Treasurer	462,044	-	(376,932)	-	85,111
Central Services	353,157	-	(26,965)	(73,120)	253,072
Clerk of Courts	3,346,937	-	(3,326,380)	(19,746)	812
less unallocated Incoming costs					(600,910)
	$ 24,569,121	$ (12,733,102)	$ (3,842,251)	$ (1,398,463)	$ 5,994,395

SCHEDULE OF ALLOCATION BASIS
MARATHON COUNTY, WISCONSIN
FISCAL YEAR 2011

Department	Departmental Function	Allocation Base
1	**Building Use**	
	Courthouse Complex	Usable square footage by Benefiting Department
	Health & Social Services Bldg	Usable square footage by Benefiting Department
2	**Equipment Use**	
	Equipment Depreciation	Depreciation Expense by Central Service Department Asset Location
3	**Special Accounting**	
	General Audit	Accounts Payable Disbursements by Department During 2011
	Department Specific Audit	Audit Fees Direct Billed During 2011
	Cost Allocation Plan	Number of Departmental Functions Analyzed in 2010 Cost Plan
4	**Information Technology**	
	IT Services	Distribution of Work Hours Support by Benefiting Department During 2011
5	**Employee Resources**	
	Personnel Administration	Number of Emloyees by Department
	Department Specific	Direct Allocation to Benefiting Department
6	**County Clerk**	
	Central Services	Direct Allocation to Benefiting Department
7	**Corporation Counsel**	
	Departmental Support	Time / Effort to Benefiting Department During 2011
	Child Support	Direct Allocation to Benefiting Department
	Social Services	Direct Allocation to Benefiting Department
	Collection Services	Direct Allocation to Benefiting Department
	NCHC Services	Direct Allocation to Benefiting Department
8	**County Administrator**	
	Budgeting	Time / Effort Analysis on Budget Related Matters During 2011
	Departmental Administration	Time / Effort Analysis Regarding General Administrative Matters During 2011
	Purchasing	Accounts Payable Transactions by Department During 2011
	Maintenance Supervision	Direct Allocation to Benefiting Department
	Department Specific	Direct Allocation to Benefiting Department
9	**Finance & Accounting**	
	Accounting & Budgets	AP Checks processed by Department During 2011
	Payroll	Payroll Disbursements Processed by Department During 2011
10	**Insurance**	
	Property & Casulty Insurance	General Liability Insurance Charges by Department During 2011
11	**Facilities & Capital Management**	
	Courthouse / Annex	Usable Square Footage by Occupying Department
	Health & Social Services Bldg	Usable Square Footage by Occupying Department
	212 River Drive Bldg	Usable Square Footage by Occupying Department
	210 River Drive Bldg	Usable Square Footage by Occupying Department
	USDA Bldg	Usable Square Footage by Occupying Department
	Shelter Home	Usable Square Footage by Occupying Department
	West Street Property	Usable Square Footage by Occupying Department
	Public Safety Bldg	Usable Square Footage by Occupying Department
	University Center	Direct Allocation to Benefiting Deparmtent
	Highway	Direct Allocation to Benefiting Deparmtent
	Library	Direct Allocation to Benefiting Deparmtent
	Department Specific	Direct Allocation to Benefiting Deparmtent
12	**County Treasurer**	
	General Receipts	General Receipts Processed by Treasurer's Office During 2011
	Payroll	Payroll Disbursements Processed by Department During 2011
13	**Central Services**	
	Telephone Services	Telephone Extensions by Department
	Mail Processing General Postage	Number of Employees by Department Not Direct Billed
	Postage - Billed	Postage Charges by Benefiting Department During 2011
	Printing	Printing Fees paid by Department During 2011
14	**Clerk of Courts**	
	Child Support	Direct Allocation to Benefiting Department

MARATHON COUNTY, WISCONSIN

BUILDING USE

NATURE AND EXTENT OF SERVICES

Marathon County owns various buildings throughout the County. This chapter identifies the allowable costs for facilities that house central service departments as identified in this cost allocation plan specifically: the Courthouse Complex comprised of the Courthouse and Courthouse Annex, and the Health and Social Services Building. GASB S-34 compliant fixed asset records identify the following properties and their related 2011 depreciation expense as indicated below. Related facility costs are allocated to each department based on usable square footage.

- **Courthouse Complex** – GASB S-34 compliant fixed asset records show the 2011 depreciation expense for Courthouse and Courthouse Annex buildings and improvements total $1,260,568.41.

- **Health and Social Services Building** – GASB S-34 compliant fixed asset records show the 2011 depreciation expense for the Health and Social Services Building totaling $8,898.02.

Ref.: OMB A-87, Attachment B, Section 15 and 16

MARATHON COUNTY, WISCONSIN

BUILDING USE

DEPARTMENTAL COSTS BY FUNCTION

Department: **Building Use**

Functions:	Total	Courthouse Complex	Health & Social Services Bldg
Cost Adjustments:			
Building Use Charge	**1,269,466.43**	1,260,568.41	8,898.02
Total Cost Adjustments	**1,269,466.43**	1,260,568.41	8,898.02
Incoming Costs			
Total 1st Allocation	-	-	-
Unallocated	-		
Total 1st Tier Allocation	**1,269,466.43**	**1,260,568.41**	**8,898.02**
2nd Allocation			
Building Use	-	-	-
Equipment Use	-	-	-
Special Accounting	288.00	285.98	2.02
Information Technology	-	-	-
Employee Resources	-	-	-
County Clerk	-	-	-
Corporation Counsel	-	-	-
County Administrator	-	-	-
Finance & Accounting	-	-	-
Insurance	-	-	-
Facilities & Capital Management	-	-	-
County Treasurer	-	-	-
Central Services	-	-	-
Clerk of Courts	-	-	-
Total 2nd Allocation	288.00	285.98	2.02
Total 2nd Tier Allocation	**288.00**	**285.98**	**2.02**
Unallocated	-		
Total Incoming Costs	288.00	285.98	2.02
Total Allocated Cost	**1,269,754.43**	**1,260,854.39**	**8,900.04**

MARATHON COUNTY, WISCONSIN

BUILDING USE

FUNCTIONAL COST ALLOCATIONS

Department: **Building Use**
Function: **Courthouse Complex**

Total 1st Tier Allocation	$ 1,260,568.41
Total 2nd Tier Allocation	$ 285.98
Total Allocated Cost	$ 1,260,854.39

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Employee Resources	3,269	1.67%	21,064.57	-	21,064.57	4.78	21,069.35
County Clerk	2,400	1.23%	15,464.96	-	15,464.96	3.51	15,468.47
Corporation Counsel	3,016	1.54%	19,434.30	-	19,434.30	4.41	19,438.71
County Administrator	1,176	0.60%	7,577.83	-	7,577.83	1.72	7,579.55
Finance & Accounting	1,728	0.88%	11,134.77	-	11,134.77	2.53	11,137.30
Insurance	378	0.19%	2,435.73	-	2,435.73	0.55	2,436.28
Facilities & Capital Management	463	0.24%	2,983.45	-	2,983.45	0.68	2,984.13
County Treasurer	1,014	0.52%	6,533.95	-	6,533.95	1.48	6,535.43
Central Services	2,045	1.05%	13,177.44	-	13,177.44	2.99	13,180.43
Clerk of Courts	9,529	4.87%	61,402.34	-	61,402.34	13.93	61,416.27
Judicial	19,844	10.14%	127,869.46	-	127,869.46	29.01	127,898.47
District Attorney	4,920	2.51%	31,703.17	-	31,703.17	7.19	31,710.37
Victim / Witness	1,613	0.82%	10,393.74	-	10,393.74	2.36	10,396.10
Sheriff	14,284	7.30%	92,042.30	-	92,042.30	20.88	92,063.18
Corrections	109,320	55.88%	704,429.03	-	704,429.03	159.81	704,588.85
Emergency Government	469	0.24%	3,022.11	-	3,022.11	0.69	3,022.80
Register of Deeds	4,376	2.24%	28,197.78	-	28,197.78	6.40	28,204.18
Other Departments / Programs	15,783	8.07%	101,701.46	-	101,701.46	23.07	101,724.53
Total	195,627	100.00%	1,260,568.41	-	1,260,568.41	285.98	1,260,854.39

Allocation Basis: Usable square footage by Benefiting Department

Allocation Source: Square footage measurements provided by Facilities Management

MARATHON COUNTY, WISCONSIN

BUILDING USE

FUNCTIONAL COST ALLOCATIONS

Department: **Building Use**
Function: **Health & Social Services Bldg**

Total 1st Tier Allocation	$ 8,898.02
Total 2nd Tier Allocation	$ 2.02
Total Allocated Cost	$ 8,900.04

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Child Support	1,893	6.72%	597.56	-	597.56	0.14	597.69
Soc Svcs- Administration	21,594	76.61%	6,816.51	-	6,816.51	1.55	6,818.06
Childrens Court	1,174	4.16%	370.59	-	370.59	0.08	370.68
Other Departments / Programs	3,527	12.51%	1,113.36	-	1,113.36	0.25	1,113.61
Total	28,188	100.00%	8,898.02	-	8,898.02	2.02	8,900.04

Allocation Basis: Usable square footage by Benefiting Department

Allocation Source: Square footage measurements provided by Facilities Management

MARATHON COUNTY, WISCONSIN

BUILDING USE

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Building Use

Grantee Department	Total	Courthouse Complex	Health & Social Services Bldg
Building Use	-	-	-
Equipment Use	-	-	-
Special Accounting	-	-	-
Information Technology	-	-	-
Employee Resources	**21,069.35**	21,069.35	-
County Clerk	**15,468.47**	15,468.47	-
Corporation Counsel	**19,438.71**	19,438.71	-
County Administrator	**7,579.55**	7,579.55	-
Finance & Accounting	**11,137.30**	11,137.30	-
Insurance	**2,436.28**	2,436.28	-
Facilities & Capital Management	**2,984.13**	2,984.13	-
County Treasurer	**6,535.43**	6,535.43	-
Central Services	**13,180.43**	13,180.43	-
Clerk of Courts	**61,416.27**	61,416.27	-
Child Support	**597.69**	-	597.69
Soc Svcs- Administration	**6,818.06**	-	6,818.06
Soc Svcs- Income Maint	-	-	-
Soc Svcs- Programs	-	-	-
Special Education	-	-	-
Health Department	-	-	-
NCHCC	-	-	-
ADRC	-	-	-
Older American Act	-	-	-
Nutrition	-	-	-
Childrens Court	**370.68**	-	370.68
Shelter Home	-	-	-
Judicial	**127,898.47**	127,898.47	-
District Attorney	**31,710.37**	31,710.37	-
Victim / Witness	**10,396.10**	10,396.10	-
Sheriff	**92,063.18**	92,063.18	-
Corrections	**704,588.85**	704,588.85	-
Emergency Government	**3,022.80**	3,022.80	-
Justice Alternatives 177	-	-	-
Conservation, Planning & Zoning	-	-	-
Parks, Recreation & Forestry	-	-	-
Solid Waste	-	-	-
Highway	-	-	-
Central Wisconsin Airport	-	-	-
UW Extension	-	-	-
UW Dormitory	-	-	-
Library	-	-	-
Veterans	-	-	-
Register of Deeds	**28,204.18**	28,204.18	-
Other Departments / Programs	**102,838.14**	101,724.53	1,113.61
	1,269,754.43	1,260,854.39	8,900.04

MARATHON COUNTY, WISCONSIN

EQUIPMENT USE

NATURE AND EXTENT OF SERVICES

Marathon County records fixed asset depreciation in accordance with Generally Accepted Accounting Principles and Practices and reports depreciation compliant with GASB S-34 in its Fixed Asset Account Group. A total of $33,518.84 was recorded as depreciation for the central services departments during 2011.

Ref: OMB A-87, Attachment B, Sections 15 and 26.

MARATHON COUNTY, WISCONSIN

EQUIPMENT USE

DEPARTMENTAL COSTS BY FUNCTION

Department: Equipment Use

Functions:	Total	Equipment Depreciation
Cost Adjustments:		
Equipment Use Charge	33,518.84	33,518.84
Total Cost Adjustments	33,518.84	33,518.84
Incoming Costs		
1st Allocation		
Building Use	-	-
Total 1st Allocation	-	-
Unallocated	-	-
Total 1st Tier Allocation	**33,518.84**	**33,518.84**
2nd Allocation		
Equipment Use	-	-
Special Accounting	144.00	144.00
Information Technology	-	-
Employee Resources	-	-
County Clerk	-	-
Corporation Counsel	-	-
County Administrator	-	-
Finance & Accounting	-	-
Insurance	-	-
Facilities & Capital Management	-	-
County Treasurer	-	-
Central Services	-	-
Clerk of Courts	-	-
Building Use	-	-
Total 2nd Allocation	144.00	144.00
Total 2nd Tier Allocation	**144.00**	**144.00**
Unallocated	-	-
Total Incoming Costs	-	-
Total Allocated Cost	**33,662.84**	**33,662.84**

MARATHON COUNTY, WISCONSIN

EQUIPMENT USE

FUNCTIONAL COST ALLOCATIONS

Department: **Equipment Use**
Function: **Equipment Depreciation**

Total 1st Tier Allocation	$	33,518.84
Total 2nd Tier Allocation		144.00
Total Allocated Cost	$	33,662.84

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
County Administrator	2,197.88	6.56%	2,197.88	-	2,197.88	9.44	2,207.32
Finance & Accounting	1,376.76	4.11%	1,376.76	-	1,376.76	5.91	1,382.67
Facilities & Capital Management	25,901.76	77.28%	25,901.76	-	25,901.76	111.28	26,013.04
Clerk of Courts	4,042.44	12.06%	4,042.44	-	4,042.44	17.37	4,059.81
Total	33,518.84	100.00%	33,518.84	-	33,518.84	144.00	33,662.84

Allocation Basis: Depreciation Expense by Central Service Department Asset Location

Allocation Source: Fixed Asset Management System and Depreciation Records effective 12/31/2011 - Finance Department

MARATHON COUNTY, WISCONSIN

EQUIPMENT USE

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: **Equipment Use**

Grantee Department	Total	Equipment Depreciation
Building Use	-	-
Equipment Use	-	-
Special Accounting	-	-
Information Technology	-	-
Employee Resources	-	-
County Clerk	-	-
Corporation Counsel	-	-
County Administrator	**2,207.32**	2,207.32
Finance & Accounting	**1,382.67**	1,382.67
Insurance	-	-
Facilities & Capital Management	**26,013.04**	26,013.04
County Treasurer	-	-
Central Services	-	-
Clerk of Courts	**4,059.81**	4,059.81
	33,662.84	33,662.84

MARATHON COUNTY, WISCONSIN

SPECIAL ACCOUNTING

NATURE AND EXTENT OF SERVICES

Marathon County contracts with an independent firm to perform an annual audit the County's financial records. Audit fees are direct billed to several departments. Costs have been allocated to departments not direct billed based on the number of Accounts Payable disbursements issued during 2011.

Direct-billed amounts are used as the allocation basis for those departments billed for audit services. Amounts billed have been offset against allocated costs.

The County also retained a consulting firm to prepare an indirect cost allocation plan. The plan was necessary in order to recover the cost of administrative services provided to Federal programs by the County. The fee for this service is allocated based on the number of functions analyzed in each department as indicated in the 2010 plan that was prepared during 2011.

Ref.: OMB Circular A-87, Attachment B, Sections 5 and 33.

MARATHON COUNTY, WISCONSIN

SPECIAL ACCOUNTING

DEPARTMENTAL COSTS BY FUNCTION

Department: Special Accounting

Functions:	Total	General & Administrative	General Audit	Department Specific Audit	Cost Allocation Plan
Expenditures:					
Independent Audit	71,223.12		15,853.58	55,369.54	
Indirect Cost Allocation Plan	7,200.00				7,200.00
Total Expenditures	78,423.12	-	15,853.58	55,369.54	7,200.00
Disallowed / Capitalized	-	-	-	-	-
General & Administrative Allocation	-				
Incoming Costs					
1st Allocation					
Building Use	-		-	-	-
Equipment Use	-		-	-	-
Total 1st Allocation	-	-	-	-	-
Unallocated	-				
Total 1st Tier Allocation	**78,423.12**	**-**	**15,853.58**	**55,369.54**	**7,200.00**
2nd Allocation					
Special Accounting	432.00		87.33	305.01	39.66
Information Technology	-		-	-	-
Employee Resources	-		-	-	-
County Clerk	-		-	-	-
Corporation Counsel	-		-	-	-
County Administrator	-		-	-	-
Finance & Accounting	-		-	-	-
Insurance	-		-	-	-
Facilities & Capital Management	-		-	-	-
County Treasurer	-		-	-	-
Central Services	-		-	-	-
Clerk of Courts	-		-	-	-
Building Use	-		-	-	-
Equipment Use	-		-	-	-
Total 2nd Allocation	432.00	-	87.33	305.01	39.66
Total 2nd Tier Allocation	**432.00**	**-**	**87.33**	**305.01**	**39.66**
Unallocated	-				
Total Incoming Costs	432.00	-	87.33	305.01	39.66
Total Allocated Cost	**78,855.12**	**-**	**15,940.91**	**55,674.55**	**7,239.66**

MARATHON COUNTY, WISCONSIN

SPECIAL ACCOUNTING

FUNCTIONAL COST ALLOCATIONS

Department: **Special Accounting**
Function: **General Audit**

Total 1st Tier Allocation	$	15,853.58
Total 2nd Tier Allocation		87.33
Total Allocated Cost	$	15,940.91

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Employee Resources	406	2.07%	328.93		328.93	1.81	330.74
County Clerk	176	0.90%	142.59		142.59	0.79	143.38
Corporation Counsel	168	0.86%	136.11		136.11	0.75	136.86
County Administrator	147	0.75%	119.10		119.10	0.66	119.75
Finance & Accounting	89	0.45%	72.11		72.11	0.40	72.50
Insurance	299	1.53%	242.24		242.24	1.33	243.58
Facilities & Capital Management	2,027	10.36%	1,642.23		1,642.23	9.05	1,651.28
County Treasurer	100	0.51%	81.02		81.02	0.45	81.46
Central Services	219	1.12%	177.43		177.43	0.98	178.41
Clerk of Courts	3,398	17.37%	2,752.99		2,752.99	15.17	2,768.15
Shelter Home	136	0.70%	110.18		110.18	0.61	110.79
District Attorney	856	4.37%	693.51		693.51	3.82	697.33
Victim / Witness	73	0.37%	59.14		59.14	0.33	59.47
Sheriff	1,783	9.11%	1,444.55		1,444.55	7.96	1,452.51
Corrections	513	2.62%	415.62		415.62	2.29	417.91
Emergency Government	79	0.40%	64.00		64.00	0.35	64.36
Conservation, Planning & Zoning	867	4.43%	702.43		702.43	3.87	706.29
Parks, Recreation & Forestry	7,115	36.36%	5,764.42		5,764.42	31.75	5,796.18
UW Extension	566	2.89%	458.56		458.56	2.53	461.09
UW Dormitory	132	0.67%	106.94		106.94	0.59	107.53
Veterans	101	0.52%	81.83		81.83	0.45	82.28
Register of Deeds	58	0.30%	46.99		46.99	0.26	47.25
Other Departments / Programs	260	1.33%	210.65		210.65	1.16	211.81
		-	-		-	-	-
Total	19,568.00	100.00%	15,853.58	-	15,853.58	87.33	15,940.91

Allocation Basis: Accounts Payable Disbursements by Department During 2011

Allocation Source: Finance Department Records and Reports

MARATHON COUNTY, WISCONSIN

SPECIAL ACCOUNTING

FUNCTIONAL COST ALLOCATIONS

Department: **Special Accounting**
Function: **Department Specific Audit**

Total 1st Tier Allocation	$	55,369.54
Total 2nd Tier Allocation		305.01
Total Allocated Cost	$	55,674.55

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Finance & Accounting	6,988.04	12.62%	6,988.04	(6,988.04)	-	38.49	38.49
Child Support	765.52	1.38%	765.52	(765.52)	-	4.22	4.22
Soc Svcs- Administration	15,559.51	28.10%	15,559.51	(15,559.51)	-	85.71	85.71
Health Department	7,333.33	13.24%	7,333.33	(7,333.33)	-	40.40	40.40
ADRC	5,318.07	9.60%	5,318.07	(5,318.07)	-	29.30	29.30
Solid Waste	2,087.98	3.77%	2,087.98	(2,087.98)	-	11.50	11.50
Highway	14,851.29	26.82%	14,851.29	(14,851.29)	-	81.81	81.81
Central Wisconsin Airport	1,170.37	2.11%	1,170.37	(1,170.37)	-	6.45	6.45
Library	1,295.43	2.34%	1,295.43	(1,295.43)	-	7.14	7.14
		-	-		-	-	-
Total	55,369.54	100.00%	55,369.54	(55,369.54)	-	305.01	305.01

Allocation Basis: Audit Fees Direct Billed During 2011

Allocation Source: Finance Department Records and Reports

MARATHON COUNTY, WISCONSIN

SPECIAL ACCOUNTING

FUNCTIONAL COST ALLOCATIONS

Department: **Special Accounting**
Function: **Cost Allocation Plan**

Total 1st Tier Allocation	$	7,200.00
Total 2nd Tier Allocation		39.66
Total Allocated Cost	$	7,239.66

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Building Use	2.00	4.00%	288.00		288.00	-	288.00
Equipment Use	1.00	2.00%	144.00		144.00	-	144.00
Special Accounting	3.00	6.00%	432.00		432.00	-	432.00
Information Technology	1.00	2.00%	144.00		144.00	0.90	144.90
Employee Resources	2.00	4.00%	288.00		288.00	1.80	289.80
County Clerk	2.00	4.00%	288.00		288.00	1.80	289.80
Corporation Counsel	5.00	10.00%	720.00		720.00	4.51	724.51
County Administrator	6.00	12.00%	864.00		864.00	5.41	869.41
Finance & Accounting	3.00	6.00%	432.00		432.00	2.70	434.70
Insurance	3.00	6.00%	432.00		432.00	2.70	434.70
Facilities & Capital Management	12.00	24.00%	1,728.00		1,728.00	10.82	1,738.82
County Treasurer	3.00	6.00%	432.00		432.00	2.70	434.70
Central Services	5.00	10.00%	720.00		720.00	4.51	724.51
Clerk of Courts	2.00	4.00%	288.00		288.00	1.80	289.80
		-	-		-	-	-
Total	50.00	100.00%	7,200.00	-	7,200.00	39.66	7,239.66

Allocation Basis: Number of Departmental Functions Analyzed in 2010 Cost Plan

Allocation Source: 2010 Indirect Cost Allocation Plan Prepared During 2011

MARATHON COUNTY, WISCONSIN

SPECIAL ACCOUNTING

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Special Accounting

Grantee Department	Total	General Audit	Department Specific Audit	Cost Allocation Plan
Building Use	**288.00**	-	-	288.00
Equipment Use	**144.00**	-	-	144.00
Special Accounting	**432.00**	-	-	432.00
Information Technology	**144.90**	-	-	144.90
Employee Resources	**620.55**	330.74	-	289.80
County Clerk	**433.18**	143.38	-	289.80
Corporation Counsel	**861.37**	136.86	-	724.51
County Administrator	**989.16**	119.75	-	869.41
Finance & Accounting	**545.70**	72.50	38.49	434.70
Insurance	**678.28**	243.58	-	434.70
Facilities & Capital Management	**3,390.10**	1,651.28	-	1,738.82
County Treasurer	**516.17**	81.46	-	434.70
Central Services	**902.91**	178.41	-	724.51
Clerk of Courts	**3,057.96**	2,768.15	-	289.80
Child Support	**4.22**	-	4.22	-
Soc Svcs- Administration	**85.71**	-	85.71	-
Soc Svcs- Income Maint	-	-	-	-
Soc Svcs- Programs	-	-	-	-
Special Education	-	-	-	-
Health Department	**40.40**	-	40.40	-
NCHCC	-	-	-	-
ADRC	**29.30**	-	29.30	-
Older American Act	-	-	-	-
Nutrition	-	-	-	-
Childrens Court	-	-	-	-
Shelter Home	**110.79**	110.79	-	-
Judicial	-	-	-	-
District Attorney	**697.33**	697.33	-	-
Victim / Witness	**59.47**	59.47	-	-
Sheriff	**1,452.51**	1,452.51	-	-
Corrections	**417.91**	417.91	-	-
Emergency Government	**64.36**	64.36	-	-
Justice Alternatives 177	-	-	-	-
Conservation, Planning & Zoning	**706.29**	706.29	-	-
Parks, Recreation & Forestry	**5,796.18**	5,796.18	-	-
Solid Waste	**11.50**	-	11.50	-
Highway	**81.81**	-	81.81	-
Central Wisconsin Airport	**6.45**	-	6.45	-
UW Extension	**461.09**	461.09	-	-
UW Dormitory	**107.53**	107.53	-	-
Library	**7.14**	-	7.14	-
Veterans	**82.28**	82.28	-	-
Register of Deeds	**47.25**	47.25	-	-
Other Departments / Programs	**211.81**	211.81	-	-
	23,485.58	15,940.91	305.01	7,239.66

MARATHON COUNTY, WISCONSIN

DATA PROCESSING

NATURE AND EXTENT OF SERVICES

Marathon County and the City of Wausau are provided with Data Processing services through the operations of the City-County Data Center Commission. During 2011 Marathon County was assessed $1,339,304.98 for its share of services & support.

Costs are allocated based on the number of hours of support by benefiting department during 2011 as identified on the Work Distribution report provided by the City-County Data Center Commission.

Ref.: OMB Circular A-87, Attachment B, Sections 6.

MARATHON COUNTY, WISCONSIN

DATA PROCESSING

DEPARTMENTAL COSTS BY FUNCTION

Department: **Information Technology**

Functions:	Total	General & Administrative	IT Services
Expenditures:			
Salaries & Wages	-	-	
Fringe Benefits	-		
Contracted Services	1,339,304.98		1,339,304.98
Total Expenditures	1,339,304.98	-	1,339,304.98
Cost Adjustments:			
Intra-County Charges	-		
	-	-	-
Total Cost Adjustments	-	-	-
Disallowed / Capitalized	-		
General & Administrative Allocation			
Incoming Costs			
1st Allocation			
Building Use	-		-
Equipment Use	-		-
Special Accounting	144.00		144.00
Total 1st Allocation	144.00	-	144.00
Unallocated	-		
Total 1st Tier Allocation	**1,339,448.98**	-	**1,339,448.98**
2nd Allocation			
Information Technology	1,106,720.24		1,106,720.24
Employee Resources	-		-
County Clerk	-		-
Corporation Counsel	-		-
County Administrator	1,126.68		1,126.68
Finance & Accounting	-		-
Insurance	840.24		840.24
Facilities & Capital Management	-		-
County Treasurer	-		-
Central Services	3,848.51		3,848.51
Clerk of Courts	-		-
Building Use	-		-
Equipment Use	-		-
Special Accounting	0.90		0.90
Total 2nd Allocation	1,112,536.56	-	1,112,536.56
Unallocated	-		
Total 2nd Tier Allocation	**1,112,536.56**	-	**1,112,536.56**
Total Incoming Costs	1,112,680.56	-	1,112,680.56
Total Allocated Cost	**2,451,985.54**	-	**2,451,985.54**

MARATHON COUNTY, WISCONSIN

DATA PROCESSING

FUNCTIONAL COST ALLOCATIONS

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

Total 1st Tier Allocation	$ 1,339,448.98
Total 2nd Tier Allocation	1,112,536.56
Total Allocated Cost	$ 2,451,985.54

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Information Technology	39,224.75	82.63%	1,106,720.24		1,106,720.24	-	1,106,720.24
Employee Resources	47.00	0.10%	1,326.10		1,326.10	6,339.28	7,665.38
County Clerk	194.25	0.41%	5,480.73		5,480.73	26,200.10	31,680.84
Corporation Counsel	107.00	0.23%	3,018.99		3,018.99	14,431.97	17,450.96
County Administrator	16.25	0.03%	458.49		458.49	2,191.77	2,650.26
Finance & Accounting	236.75	0.50%	6,679.86		6,679.86	31,932.43	38,612.29
Insurance	28.00	0.06%	790.02		790.02	3,776.59	4,566.61
Facilities & Capital Management	40.75	0.09%	1,149.75		1,149.75	5,496.29	6,646.04
County Treasurer	1,018.50	2.15%	28,736.82		28,736.82	137,373.51	166,110.33
Soc Svcs- Administration	556.00	1.17%	15,687.45		15,687.45	74,992.31	90,679.77
Special Education	13.00	0.03%	366.79		366.79	1,753.42	2,120.21
Health Department	1,910.25	4.02%	53,897.41		53,897.41	257,651.19	311,548.60
Older American Act	5.50	0.01%	155.18		155.18	741.83	897.01
Childrens Court	21.50	0.05%	606.62		606.62	2,899.88	3,506.50
Shelter Home	8.50	0.02%	239.83		239.83	1,146.47	1,386.29
District Attorney	54.75	0.12%	1,544.76		1,544.76	7,384.58	8,929.35
Sheriff	2,342.45	4.93%	66,091.86		66,091.86	315,945.57	382,037.44
Conservation, Planning & Zoning	308.50	0.65%	8,704.28		8,704.28	41,609.94	50,314.22
Parks, Recreation & Forestry	147.75	0.31%	4,168.74		4,168.74	19,928.26	24,097.01
Solid Waste	83.00	0.17%	2,341.83		2,341.83	11,194.90	13,536.73
Highway	769.50	1.62%	21,711.32		21,711.32	103,788.82	125,500.14
UW Extension	48.25	0.10%	1,361.37		1,361.37	6,507.88	7,869.24
Library	110.25	0.23%	3,110.69		3,110.69	14,870.33	17,981.01
Veterans	13.75	0.03%	387.95		387.95	1,854.58	2,242.53
Register of Deeds	164.50	0.35%	4,641.34		4,641.34	22,187.47	26,828.82
Other Departments / Programs	2.50	0.01%	70.54		70.54	337.20	407.73
		-	-		-	-	-
Total	47,473.20	100.00%	1,339,448.98	-	1,339,448.98	1,112,536.56	2,451,985.54

Allocation Basis: Distribution of Work Hours Support by Benefiting Department During 2011

Allocation Source: City-County Data Center

MARATHON COUNTY, WISCONSIN

DATA PROCESSING

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Information Technology

Grantee Department	Total	IT Services
Building Use	-	-
Equipment Use	-	-
Special Accounting	-	-
Information Technology	**1,106,720.24**	1,106,720.24
Employee Resources	**7,665.38**	7,665.38
County Clerk	**31,680.84**	31,680.84
Corporation Counsel	**17,450.96**	17,450.96
County Administrator	**2,650.26**	2,650.26
Finance & Accounting	**38,612.29**	38,612.29
Insurance	**4,566.61**	4,566.61
Facilities & Capital Management	**6,646.04**	6,646.04
County Treasurer	**166,110.33**	166,110.33
Central Services	-	-
Clerk of Courts	-	-
Child Support	-	-
Soc Svcs- Administration	**90,679.77**	90,679.77
Soc Svcs- Income Maint	-	-
Soc Svcs- Programs	-	-
Special Education	**2,120.21**	2,120.21
Health Department	**311,548.60**	311,548.60
NCHCC	-	-
ADRC	-	-
Older American Act	**897.01**	897.01
Nutrition	-	-
Childrens Court	**3,506.50**	3,506.50
Shelter Home	**1,386.29**	1,386.29
Judicial	-	-
District Attorney	**8,929.35**	8,929.35
Victim / Witness	-	-
Sheriff	**382,037.44**	382,037.44
Corrections	-	-
Emergency Government	-	-
Justice Alternatives 177	-	-
Conservation, Planning & Zoning	**50,314.22**	50,314.22
Parks, Recreation & Forestry	**24,097.01**	24,097.01
Solid Waste	**13,536.73**	13,536.73
Highway	**125,500.14**	125,500.14
Central Wisconsin Airport	-	-
UW Extension	**7,869.24**	7,869.24
UW Dormitory	-	-
Library	**17,981.01**	17,981.01
Veterans	**2,242.53**	2,242.53
Register of Deeds	**26,828.82**	26,828.82
Other Departments / Programs	**407.73**	407.73
	2,451,985.54	2,451,985.54

MARATHON COUNTY, WISCONSIN

EMPLOYEE RESOURCES

NATURE AND EXTENT OF SERVICES

Employee Resources is responsible for the coordination of manpower needs analysis and planning, recruitment and selection, wage and salary administration, advisory services to management and employees, employee and management training and personnel records management.

Costs have been analyzed and assigned to the following functions for allocation as indicated below:

- **Personnel Services –** Related costs are allocated to benefiting departments based on the number of employees by department.

- **Department Specific** – Costs identified as being related to specific departments have been directly assigned to such department.

Ref.: OMB Circular A-87, Attachment B, Sections 11, 17 and 33.

MARATHON COUNTY, WISCONSIN

EMPLOYEE RESOURCES

DEPARTMENTAL COSTS BY FUNCTION

Department: Employee Resources

Functions	Total	General & Administrative	Personnel Administration	Department Specific
Expenditures:				
Salaries & Wages	243,030.33		243,030.33	
Fringe Benefits	117,590.25		117,590.25	
Medical / Dental Fees	10,621.15			10,621.15
Legal Fees	21,407.80			21,407.80
ManagementTraining	975.00		975.00	
Testing Services	8,349.80		8,349.80	
Sundry Repair & Maintenance Svcs	4,735.00		4,735.00	
Paper, Stationery & Forms	757.12		757.12	
Professional Services	21,414.69		(214.62)	21,629.31
Printing / Duplicating	5,100.55		5,100.55	
Office Supplies	3,427.62		3,427.62	
Books / Directories	972.12		972.12	
Subscriptions & Dues	1,329.00		1,329.00	
Registration /Tuition Fees	2,873.00		2,873.00	
Travel, Conference & Training	4,377.02		4,377.02	
Advertising	10,358.10			10,358.10
Total Expenditures	457,318.55	-	393,302.19	64,016.36
Adjustments:				
Intergovernmental Charges	(10,248.49)			(10,248.49)
Total Cost Adjustments	(10,248.49)	-	-	(10,248.49)
Disallowed / Capitalized	-			-
General & Administrative Allocation	-	-	-	-
Incoming Costs				
1st Allocation				
Building Use	21,064.57		21,064.57	-
Equipment Use	-		-	-
Special Accounting	616.93		616.93	-
Information Technology	1,326.10		1,326.10	-
Total 1st Allocation	23,007.60	-	23,007.60	-
Total 1st Tier Allocation	**470,077.66**	**-**	**416,309.79**	**53,767.87**
2nd Allocation				
Building Use	4.78		4.78	-
Equipment Use	-		-	-
Special Accounting	3.61		3.61	-
Information Technology	6,339.28		6,339.28	-
Employee Resources	15,987.41		15,987.41	-
County Clerk	-		-	-
Corporation Counsel	-		-	-
County Administrator	6,013.37		6,013.37	-
Finance & Accounting	3,958.25		3,958.25	-
Insurance	1,100.31		1,100.31	-
Facilities & Capital Management	31,869.62		31,869.62	-
County Treasurer	341.61		341.61	-
Central Services	4,149.30		4,149.30	-
Clerk of Courts	-		-	-
Total 2nd Allocation	69,767.54	-	69,767.54	-
Total 2nd Tier Allocation	**69,767.54**	**-**	**69,767.54**	**-**
Total Incoming Costs	92,775.14	-	92,775.14	-
Total Allocated Cost	**539,845.20**	**-**	**486,077.33**	**53,767.87**

MARATHON COUNTY, WISCONSIN

EMPLOYEE RESOURCES

FUNCTIONAL COST ALLOCATIONS

Department: **Employee Resources**
Function: **Personnel Administration**

Total 1st Tier Allocation	$	416,309.79
Total 2nd Tier Allocation		69,767.54
Total Allocated Cost	$	486,077.33

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Employee Resources	6.00	0.72%	3,013.10		3,013.10	-	3,013.10
County Clerk	4.00	0.48%	2,008.73		2,008.73	339.09	2,347.82
Corporation Counsel	8.00	0.97%	4,017.46		4,017.46	678.18	4,695.64
County Administrator	4.00	0.48%	2,008.73		2,008.73	339.09	2,347.82
Finance & Accounting	7.00	0.84%	3,515.28		3,515.28	593.41	4,108.69
Insurance	2.00	0.24%	1,004.37		1,004.37	169.54	1,173.91
Facilities & Capital Management	29.00	3.50%	14,563.31		14,563.31	2,458.39	17,021.70
County Treasurer	6.00	0.72%	3,013.10		3,013.10	508.63	3,521.73
Central Services	1.00	0.12%	502.18		502.18	84.77	586.96
Clerk of Courts	39.00	4.70%	19,585.14		19,585.14	3,306.12	22,891.26
Child Support	16.00	1.93%	8,034.93		8,034.93	1,356.36	9,391.29
Soc Svcs- Administration	10.00	1.21%	5,021.83		5,021.83	847.72	5,869.55
Soc Svcs- Income Maint	33.00	3.98%	16,572.04		16,572.04	2,797.48	19,369.53
Soc Svcs- Programs	46.00	5.55%	23,100.42		23,100.42	3,899.52	26,999.94
Health Department	44.00	5.31%	22,096.06		22,096.06	3,729.98	25,826.03
ADRC	17.00	2.05%	8,537.11		8,537.11	1,441.13	9,978.24
Older American Act	42.00	5.07%	21,091.69		21,091.69	3,560.43	24,652.12
Nutrition	36.00	4.34%	18,078.59		18,078.59	3,051.80	21,130.39
Shelter Home	27.00	3.26%	13,558.94		13,558.94	2,288.85	15,847.79
District Attorney	9.00	1.09%	4,519.65		4,519.65	762.95	5,282.60
Victim / Witness	4.00	0.48%	2,008.73		2,008.73	339.09	2,347.82
Sheriff	110.00	13.27%	55,240.14		55,240.14	9,324.95	64,565.09
Corrections	47.00	5.67%	23,602.61		23,602.61	3,984.29	27,586.90
Emergency Government	2.00	0.24%	1,004.37		1,004.37	169.54	1,173.91
Justice Alternatives 177	1.00	0.12%	502.18		502.18	84.77	586.96
Conservation, Planning & Zoning	29.00	3.50%	14,563.31		14,563.31	2,458.39	17,021.70
Parks, Recreation & Forestry	73.00	8.81%	36,659.37		36,659.37	6,188.37	42,847.74
Solid Waste	5.00	0.60%	2,510.92		2,510.92	423.86	2,934.78
Highway	73.00	8.81%	36,659.37		36,659.37	6,188.37	42,847.74
Central Wisconsin Airport	25.00	3.02%	12,554.58		12,554.58	2,119.31	14,673.88
UW Extension	5.00	0.60%	2,510.92		2,510.92	423.86	2,934.78
Library	55.00	6.63%	27,620.07		27,620.07	4,662.47	32,282.54
Veterans	3.00	0.36%	1,506.55		1,506.55	254.32	1,760.87
Register of Deeds	8.00	0.97%	4,017.46		4,017.46	678.18	4,695.64
Other Departments / Programs	3.00	0.36%	1,506.55		1,506.55	254.32	1,760.87
		-	-		-	-	-
Total	829.00	100.00%	416,309.79	-	416,309.79	69,767.54	486,077.33

Allocation Basis: Number of Emloyees by Department

Allocation Source: County Personnel and Payroll Records

MARATHON COUNTY, WISCONSIN

EMPLOYEE RESOURCES

FUNCTIONAL COST ALLOCATIONS

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

Total 1st Tier Allocation	$ 53,767.87
Total 2nd Tier Allocation	-
Total Allocated Cost	$ 53,767.87

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Employee Resources	12,974.31	24.13%	12,974.31		12,974.31	-	12,974.31
Corporation Counsel	7.00	0.01%	7.00		7.00	-	7.00
Finance & Accounting	9,147.25	17.01%	9,147.25		9,147.25	-	9,147.25
Facilities & Capital Management	454.41	0.85%	454.41		454.41	-	454.41
Clerk of Courts	1,154.54	2.15%	1,154.54		1,154.54	-	1,154.54
Soc Svcs- Administration	3,472.70	6.46%	3,472.70		3,472.70	-	3,472.70
Health Department	2,095.61	3.90%	2,095.61		2,095.61	-	2,095.61
ADRC	3,133.73	5.83%	3,133.73		3,133.73	-	3,133.73
District Attorney	511.30	0.95%	511.30		511.30	-	511.30
Sheriff	10,323.22	19.20%	10,323.22		10,323.22	-	10,323.22
Conservation, Planning & Zoning	488.50	0.91%	488.50		488.50	-	488.50
Parks, Recreation & Forestry	6,609.15	12.29%	6,609.15		6,609.15	-	6,609.15
Highway	2,799.42	5.21%	2,799.42		2,799.42	-	2,799.42
Central Wisconsin Airport	589.73	1.10%	589.73		589.73	-	589.73
Other Departments / Programs	7.00	0.01%	7.00		7.00	-	7.00
Total	53,767.87	100.00%	53,767.87	-	53,767.87	-	53,767.87

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Marathon County Finance Department

DEPARTMENT 5
FISCAL 2011

MARATHON COUNTY, WISCONSIN

EMPLOYEE RESOURCES

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Employee Resources

Grantee Department	Total	Personnel Administration	Department Specific
Building Use	-	-	-
Equipment Use	-	-	-
Special Accounting	-	-	-
Information Technology	-	-	-
Employee Resources	**15,987.41**	3,013.10	12,974.31
County Clerk	**2,347.82**	2,347.82	-
Corporation Counsel	**4,702.64**	4,695.64	7.00
County Administrator	**2,347.82**	2,347.82	-
Finance & Accounting	**13,255.94**	4,108.69	9,147.25
Insurance	**1,173.91**	1,173.91	-
Facilities & Capital Management	**17,476.11**	17,021.70	454.41
County Treasurer	**3,521.73**	3,521.73	-
Central Services	**586.96**	586.96	-
Clerk of Courts	**24,045.80**	22,891.26	1,154.54
Child Support	**9,391.29**	9,391.29	-
Soc Svcs- Administration	**9,342.25**	5,869.55	3,472.70
Soc Svcs- Income Maint	**19,369.53**	19,369.53	-
Soc Svcs- Programs	**26,999.94**	26,999.94	-
Special Education	-	-	-
Health Department	**27,921.64**	25,826.03	2,095.61
NCHCC	-	-	-
ADRC	**13,111.97**	9,978.24	3,133.73
Older American Act	**24,652.12**	24,652.12	-
Nutrition	**21,130.39**	21,130.39	-
Childrens Court	-	-	-
Shelter Home	**15,847.79**	15,847.79	-
Judicial	-	-	-
District Attorney	**5,793.90**	5,282.60	511.30
Victim / Witness	**2,347.82**	2,347.82	-
Sheriff	**74,888.31**	64,565.09	10,323.22
Corrections	**27,586.90**	27,586.90	-
Emergency Government	**1,173.91**	1,173.91	-
Justice Alternatives 177	**586.96**	586.96	-
Conservation, Planning & Zoning	**17,510.20**	17,021.70	488.50
Parks, Recreation & Forestry	**49,456.89**	42,847.74	6,609.15
Solid Waste	**2,934.78**	2,934.78	-
Highway	**45,647.16**	42,847.74	2,799.42
Central Wisconsin Airport	**15,263.61**	14,673.88	589.73
UW Extension	**2,934.78**	2,934.78	-
UW Dormitory	-	-	-
Library	**32,282.54**	32,282.54	-
Veterans	**1,760.87**	1,760.87	-
Register of Deeds	**4,695.64**	4,695.64	-
Other Departments / Programs	**1,767.87**	1,760.87	7.00
	539,845.20	486,077.33	53,767.87

MARATHON COUNTY, WISCONSIN

COUNTY CLERK

NATURE AND EXTENT OF SERVICES

The Marathon County Clerk performs the general government functions of legislative support, elections, and issuance of licenses and permits. These costs are considered "General Government" and have been so classified thereby removing them from further allocation.

In addition, the staff in the County Clerk's office also provides support and management oversight to the operations of the Central Services Department. Related costs have been identified based on Personnel Activity Reports (PARs) prepared by department employees and have been allocated directly to the Central Services Department for subsequent re-allocation.

Ref.: OMB Circular A-87, Attachment B, Section 10, 11, 23, and 25.

MARATHON COUNTY, WISCONSIN

COUNTY CLERK

DEPARTMENTAL COSTS BY FUNCTION

Department: **County Clerk**

Functions:	Total	General & Administrative	Central Services	General Government
Expenditures:				
Salaries & Wages	154,898.20	100,978.14	480.18	53,439.88
Fringe Benefits	64,743.21	42,206.10	200.70	22,336.41
Professional Services	6,704.68			6,704.68
Printing / Duplicating	14,502.20	14,502.20		
Office Machines R&M	54,631.99	54,631.99		
Paper / Stationery Forms	22,097.53	22,097.53		
Office Supplies	4,132.61	4,132.61		
Subscriptions & Dues	70.00	70.00		
Registration /Tuition Fees	230.00	230.00		
Travel, Conference & Training	1,466.09	1,466.09		
Publication of Legal Notices	11,954.77			11,954.77
Tax Deed Land Cost	2,033.66			2,033.66
Total Expenditures	337,464.94	240,314.66	680.89	96,469.40
Cost Adjustments:				
Licenses & Permits	(24,653.20)			(24,653.20)
Public Charges for Services	(51,197.54)			(51,197.54)
Election Related Revenue	(89,385.29)			(89,385.29)
Miscellaneous Revenue	(571.55)			(571.55)
Total Cost Adjustments	(165,807.58)	-	-	(165,807.58)
Disallowed / Capitalized	(168,836.35)			(168,836.35)
General & Administrative Allocation	-	(240,314.66)	2,140.12	238,174.54
Incoming Costs				
1st Allocation				
Building Use	15,464.96	-	137.72	15,327.24
Equipment Use	-	-	-	-
Special Accounting	430.59	-	3.83	426.76
Information Technology	5,480.73	-	48.81	5,431.93
Employee Resources	2,008.73	-	17.89	1,990.84
Total 1st Allocation	23,385.02	-	208.25	23,176.76
Unallocated	(23,176.76)			(23,176.76)
General & Administrative Allocation	-	-	-	-
Total 1st Tier Allocation	**3,029.26**	-	**3,029.26**	**(0.00)**
2nd Allocation				
Building Use	3.51	-	0.03	3.48
Equipment Use	-	-	-	-
Special Accounting	2.59	-	0.02	2.57
Information Technology	26,200.10	-	233.32	25,966.78
Employee Resources	339.09	-	3.02	336.07
County Clerk	-	-	-	-
Corporation Counsel	-	-	-	-
County Administrator	1,310.91	-	11.67	1,299.24
Finance & Accounting	2,146.90	-	19.12	2,127.78
Insurance	4,179.47	-	37.22	4,142.25
Facilities & Capital Management	23,397.70	-	208.37	23,189.33
County Treasurer	206.81	-	1.84	204.97
Central Services	2,861.23	-	25.48	2,835.74
Clerk of Courts	-	-	-	-
Total 2nd Allocation	60,648.31	-	540.10	60,108.20
Unallocated	(60,108.20)			(60,108.20)
General & Administrative Allocation	-	-	-	-
Total 2nd Tier Allocation	**540.10**	-	**540.10**	-
Total Incoming Costs	748.36	-	748.36	-
Total Allocated Cost	**$ 3,569.37**	**$ -**	**$ 3,569.37**	**$ (0.00)**

MARATHON COUNTY, WISCONSIN

COUNTY CLERK

FUNCTIONAL COST ALLOCATIONS

Department: **County Clerk**
Function: **Central Services**

Total 1st Tier Allocation	$	3,029.26
Total 2nd Tier Allocation		540.10
Total Allocated Cost	$	3,569.37

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Central Services	100%	100.00%	3,029.26		3,029.26	540.10	3,569.37
Total	100%	100.00%	3,029.26	-	3,029.26	540.10	3,569.37

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Employee Time Reports for FY 2010

MARATHON COUNTY, WISCONSIN

COUNTY CLERK

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: County Clerk

Grantee Department	Total	Central Services
Building Use	-	-
Equipment Use	-	-
Special Accounting	-	-
Information Technology	-	-
Employee Resources	-	-
County Clerk	-	-
Corporation Counsel	-	-
County Administrator	-	-
Finance & Accounting	-	-
Insurance	-	-
Facilities & Capital Management	-	-
County Treasurer	-	-
Central Services	**3,569.37**	3,569.37
Clerk of Courts	-	-
Child Support	-	-
Soc Svcs- Administration	-	-
Soc Svcs- Income Maint	-	-
Soc Svcs- Programs	-	-
Special Education	-	-
Health Department	-	-
NCHCC	-	-
ADRC	-	-
Older American Act	-	-
Nutrition	-	-
Childrens Court	-	-
Shelter Home	-	-
Judicial	-	-
District Attorney	-	-
Victim / Witness	-	-
Sheriff	-	-
Corrections	-	-
Emergency Government	-	-
Justice Alternatives 177	-	-
Conservation, Planning & Zoning	-	-
Parks, Recreation & Forestry	-	-
Solid Waste	-	-
Highway	-	-
Central Wisconsin Airport	-	-
UW Extension	-	-
UW Dormitory	-	-
Library	-	-
Veterans	-	-
Register of Deeds	-	-
Other Departments / Programs	-	-
	3,569.37	3,569.37

MARATHON COUNTY, WISCONSIN

CORPORATION COUNSEL

NATURE AND EXTENT OF SERVICES

The Office of the Corporation Counsel is responsible for providing legal services to County departments and officials. The Counsel and staff furnish legal advice, process litigation and represent the County's legislature and collective bargaining interests. In addition, the Corporation Counsel provides direct support to the Child Support Program, Social Services, Collections and NCHC.

Costs are allocated as follows:

- **Departmental Support** - This function relates to the costs related to time spent providing legal assistance to County departments. Allocation is based on a detailed analysis of effort expended by the Corporation Counsel and departmental staff. Note that costs related to services provided to the County Board and its committees have been identified and allocated to 'Other" thereby being removed from further allocation in this plan. Amounts previously billed have been appropriately offset against allocated costs.

- **Child Support** - This function relates to the costs related to time spent providing assistance to the Child Support program. Allocation is based on a detailed analysis of monthly claims based on the cooperative agreement between these offices. Direct billed amounts have been appropriately offset against allocated costs.

- **Social Services** – This function relates to the costs related to time spent providing assistance to the Social Services Department. Direct billed amounts have been appropriately offset against allocated costs.

- **Collections** – Costs associated with time spent providing collection services have been allocated directly to the benefiting department.

- **NCHC Services** – The Health Center is directly billed for services provided by the Office of the Corporation Counsel. Direct Billed amounts have been offset leaving only the indirect costs.

Ref.: OMB Circular A-87, Attachment B, Sections 11, 14 and 23.

MARATHON COUNTY, WISCONSIN

CORPORATION COUNSEL

DEPARTMENTAL COSTS BY FUNCTION

Department: **Corporation Counsel**

Functions:	Total	General & Administrative	Departmental Support	Child Support	Social Services	Collection Services	NCHC Services
Expenditures:							
Salaries & Wages	391,866.37	37,384.05	148,323.83	78,509.19	74,921.19	39,774.44	12,953.68
Fringe Benefits	176,073.70	16,797.43	67,074.91	35,275.81	33,663.64	17,871.48	5,390.42
Transcription	390.50	390.50					
Paper, Stationery, Forms	902.62		902.62				
Printing / Duplicating	6,115.79	6,115.79					
Office Machines R&M	4,119.98	4,119.98					
Process Service	36.00		36.00				
Office Supplies	2,812.46		1,176.80	622.89	594.42	315.57	102.77
Subscriptions & Dues	1,150.75	1,150.75					
Registration /Tuition Fees	1,472.02	1,472.02					
Travel, Conference & Training	515.65	515.65					
Filing Fees, Publication Legal Notices	234.54		234.54				
Books & Directories	5,710.02	5,710.02					
Penalties	(2,000.00)	-		(2,000.00)			
Total Expenditures	589,400.40	73,656.19	217,748.70	112,407.89	109,179.25	57,961.49	18,446.87
Disallowed / Capitalized	-	-					
General & Administrative Allocation	0.00	(73,656.19)	30,819.50	16,313.05	15,567.52	8,264.54	2,691.58
Incoming Costs							
1st Allocation							
Building Use	19,434.30	1,854.03	7,356.00	3,893.60	3,715.66	1,972.58	642.43
Equipment Use	-	-	-	-	-	-	-
Special Accounting	856.11	81.67	324.04	171.52	163.68	86.90	28.30
Information Technology	3,018.99	288.01	1,142.71	604.84	577.20	306.43	99.80
Employee Resources	4,024.46	383.93	1,523.28	806.29	769.44	408.48	133.03
County Clerk	-	-	-	-	-	-	-
Total 1st Allocation	27,333.87	2,607.65	10,346.04	5,476.25	5,225.98	2,774.39	903.56
General & Administrative Allocation	0.00	(2,607.65)	1,091.10	577.53	551.14	292.59	95.29
Unallocated	-	-					
Total 1st Tier Allocation	**616,734.27**	**-**	**260,005.34**	**134,774.73**	**130,523.89**	**69,293.00**	**22,137.31**
2nd Allocation							
Building Use	4.41	0.42	1.67	0.88	0.84	0.45	0.15
Equipment Use	-	-	-	-	-	-	-
Special Accounting	5.26	0.50	1.99	1.05	1.01	0.53	0.17
Information Technology	14,431.97	1,376.81	5,462.59	2,891.40	2,759.26	1,464.85	477.07
Employee Resources	678.18	64.70	256.69	135.87	129.66	68.84	22.42
County Clerk	-	-	-	-	-	-	-
Corporation Counsel	-	-	-	-	-	-	-
County Administrator	19,926.12	1,900.95	7,542.16	3,992.13	3,809.69	2,022.50	658.69
Finance & Accounting	3,048.05	290.78	1,153.70	610.67	582.76	309.38	100.76
Insurance	2,253.49	214.98	852.96	451.48	430.85	228.73	74.49
Facilities & Capital Management	10,821.00	1,032.32	4,095.81	2,167.95	2,068.87	1,098.33	357.70
County Treasurer	308.32	29.41	116.70	61.77	58.95	31.29	10.19
Central Services	5,592.92	533.56	2,116.95	1,120.52	1,069.31	567.68	184.88
Clerk of Courts	-	-	-	-	-	-	-
Total 2nd Allocation	57,069.71	5,444.45	21,601.24	11,433.74	10,911.20	5,792.58	1,886.52
General & Administrative Allocation	(198.95)	(5,444.45)	2,278.09	1,205.81	1,150.71	610.89	198.95
Unallocated	(7,679.09)	-				(5,792.58)	(1,886.52)
Total 2nd Tier Allocation	**49,191.67**	**-**	**23,879.32**	**12,639.55**	**12,061.90**	**610.89**	**198.95**
Total Incoming Costs	84,403.58	-	35,316.46	18,693.33	17,839.02	3,677.87	1,197.80
Total Allocated Cost	**666,124.89**	**-**	**283,884.67**	**147,414.28**	**142,585.79**	**69,903.90**	**22,336.26**

MARATHON COUNTY, WISCONSIN

CORPORATION COUNSEL

FUNCTIONAL COST ALLOCATIONS

Department: **Corporation Counsel**
Function: **Departmental Support**

Total 1st Tier Allocation	$ 260,005.34
Total 2nd Tier Allocation	23,879.32
Total Allocated Cost	$ 283,884.67

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Other Departments / Programs	100.00	100.00%	260,005.34		260,005.34	23,879.32	283,884.67
		-	-		-	-	-
Total	100.00	100.00%	260,005.34	-	260,005.34	23,879.32	283,884.67

Allocation Basis: Time / Effort to Benefiting Department During 2011

Allocation Source: Corporation Counsel Analysis

MARATHON COUNTY, WISCONSIN

CORPORATION COUNSEL

FUNCTIONAL COST ALLOCATIONS

Department: **Corporation Counsel**
Function: **Child Support**

Total 1st Tier Allocation	$ 134,774.73
Total 2nd Tier Allocation	12,639.55
Total Allocated Cost	$ 147,414.28

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Child Support	100%	100.00%	134,774.73	(111,785.00)	22,989.73	12,639.55	35,629.28
		-	-		-	-	-
Total	1.00	100.00%	134,774.73	(111,785.00)	22,989.73	12,639.55	35,629.28

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Financial Records and Child Support Claim Reports

MARATHON COUNTY, WISCONSIN

CORPORATION COUNSEL

FUNCTIONAL COST ALLOCATIONS

Department: **Corporation Counsel**
Function: **Social Services**

Total 1st Tier Allocation	$ 130,523.89
Total 2nd Tier Allocation	12,061.90
Total Allocated Cost	$ 142,585.79

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Soc Svcs- Administration	69,307.67	63.83%	83,310.96	(69,307.67)	14,003.29	7,698.89	21,702.18
Soc Svcs- Income Maint	39,277.16	36.17%	47,212.93	(39,277.16)	7,935.77	4,363.01	12,298.78
Total	108,584.83	100.00%	130,523.89	(108,584.83)	21,939.06	12,061.90	34,000.96

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Financial Records and Reports

MARATHON COUNTY, WISCONSIN

CORPORATION COUNSEL

FUNCTIONAL COST ALLOCATIONS

Department: Corporation Counsel
Function: Collection Services

Total 1st Tier Allocation	$ 69,293.00
Total 2nd Tier Allocation	610.89
Total Allocated Cost	$ 69,903.90

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Judicial	100%	100.00%	69,293.00		69,293.00	610.89	69,903.90
		-	-		-	-	-
Total	1.00	100.00%	69,293.00	-	69,293.00	610.89	69,903.90

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Financial Records and Reports

MARATHON COUNTY, WISCONSIN

CORPORATION COUNSEL

FUNCTIONAL COST ALLOCATIONS

Department: **Corporation Counsel**
Function: **NCHC Services**

Total 1st Tier Allocation	$ 22,137.31
Total 2nd Tier Allocation	198.95
Total Allocated Cost	$ 22,336.26

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
NCHCC	100.00%	100.00%	22,137.31	(18,344.10)	3,793.21	198.95	3,992.16
		-	-		-	-	-
Total	100.00%	100.00%	22,137.31	(18,344.10)	3,793.21	198.95	3,992.16

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Financial Records and Reports

MARATHON COUNTY, WISCONSIN

CORPORATION COUNSEL

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: **Corporation Counsel**

Grantee Department	Total	Departmental Support	Child Support	Social Services	Collection Services	NCHC Services
Building Use	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-
Special Accounting	-	-	-	-	-	-
Information Technology	-	-	-	-	-	-
Employee Resources	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-
Corporation Counsel	-	-	-	-	-	-
County Administrator	-	-	-	-	-	-
Finance & Accounting	-	-	-	-	-	-
Insurance	-	-	-	-	-	-
Facilities & Capital Management	-	-	-	-	-	-
County Treasurer	-	-	-	-	-	-
Central Services	-	-	-	-	-	-
Clerk of Courts	-	-	-	-	-	-
Child Support	**35,629.28**	-	35,629.28	-	-	-
Soc Svcs- Administration	**21,702.18**	-	-	21,702.18	-	-
Soc Svcs- Income Maint	**12,298.78**	-	-	12,298.78	-	-
Soc Svcs- Programs	-	-	-	-	-	-
Special Education	-	-	-	-	-	-
Health Department	-	-	-	-	-	-
NCHCC	**3,992.16**	-	-	-	-	3,992.16
ADRC	-	-	-	-	-	-
Older American Act	-	-	-	-	-	-
Nutrition	-	-	-	-	-	-
Childrens Court	-	-	-	-	-	-
Shelter Home	-	-	-	-	-	-
Judicial	**69,903.90**	-	-	-	69,903.90	-
District Attorney	-	-	-	-	-	-
Victim / Witness	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-
Corrections	-	-	-	-	-	-
Emergency Government	-	-	-	-	-	-
Justice Alternatives 177	-	-	-	-	-	-
Conservation, Planning & Zoning	-	-	-	-	-	-
Parks, Recreation & Forestry	-	-	-	-	-	-
Solid Waste	-	-	-	-	-	-
Highway	-	-	-	-	-	-
Central Wisconsin Airport	-	-	-	-	-	-
UW Extension	-	-	-	-	-	-
UW Dormitory	-	-	-	-	-	-
Library	-	-	-	-	-	-
Veterans	-	-	-	-	-	-
Register of Deeds	-	-	-	-	-	-
Other Departments / Programs	**283,884.67**	283,884.67	-	-	-	-
	427,410.96	283,884.67	35,629.28	34,000.96	69,903.90	3,992.16

MARATHON COUNTY, WISCONSIN

COUNTY ADMINISTRATOR

NATURE AND EXTENT OF SERVICES

The County Administrator serves as the Chief Operating Officer for Marathon County. This office coordinates and directs all administrative and management functions of the County not otherwise vested by law in boards or commissions or in other elected officials and fulfilling other duties as assigned by the County Board of Supervisors. Costs for this Department have been functionalized and are allocated as follows:

Budgeting: Costs associated with budget preparation and monitoring have been allocated to benefiting departments based on a time/effort analysis for 2011 as provided by the County Administrator.

Departmental Administration: Costs associated with the day-to-day operations and management of the County operations are allocated to benefiting departments based on a time/effort analysis for 2011 as provided by the County Administrator.

Purchasing: Costs related to overseeing the general supply purchasing for the County have been allocated based on Accounts Payable transactions by department in 2011.

Maintenance Supervision: Costs related to administrative management of the Maintenance Department have been allocated directly to that department for subsequent reallocation.

Department Specific: Costs related to supporting various departments or related projects during 2011 have been allocated directly to the benefiting department(s).

General Government: The County Administrator and members of his staff are also responsible for special projects and programs, including various committees and intergovernmental relations, including time devoted with the Finance Committee and the County Board and General Public. These activities have been classified as General Governmental and are appropriately removed from further allocation.

Ref.: OMB Circular A-87, Attachment B, Sections 9, 11, 23, 27 and 29.

MARATHON COUNTY, WISCONSIN

COUNTY ADMINISTRATOR

DEPARTMENTAL COSTS BY FUNCTION

Department: **County Administrator**

Functions:	Total	General & Administrative	Budgeting	Departmental Administration	Purchasing	Maintenance Supervision	Department Specific	General Government
Expenditures:								
Salaries & Wages	289,530.35	68,618.69	19,688.06	59,643.25	26,926.32	2,026.71	8,685.91	103,941.40
Fringe Benefits	74,573.96	17,674.03	5,071.03	15,362.24	6,935.38	522.02	2,237.22	26,772.05
Telephone	1,851.52	1,851.52						
Office Machines R&M	1,533.00		136.62	413.89	186.85	14.06	60.28	721.29
Paper, Stationery & Forms	227.10		20.24	61.31	27.68	2.08	8.93	106.85
Printing / Duplicating	2,641.09		235.38	713.06	321.92	24.23	103.84	1,242.66
Office Supplies	680.20	680.20						
Subscriptions & Dues	937.82	937.82						
Registration /Tuition Fees	1,284.00	1,284.00						
Travel, Conference & Training	6,730.59	6,730.59						
Community Support	(440.95)							(440.95)
Incentive Awards	1,200.00						1,200.00	
Promotional Supplies	1,485.08							1,485.08
Total Expenditures	382,233.76	97,776.85	25,151.34	76,193.75	34,398.15	2,589.11	12,296.18	133,828.39
Adjustments:								
Minority Affairs	81,542.89	-		-		-	-	81,542.89
Total Cost Adjustments	81,542.89	-	-	-	-	-	-	81,542.89
General & Administrative Allocation	-	(97,776.85)	8,714.06	26,398.47	11,917.76	897.04	3,844.44	46,005.10
Disallowed / Capitalized	(261,376.37)							(261,376.37)
Incoming Costs								
1st Allocation								
Building Use	7,577.83	-	675.35	2,045.92	923.64	69.52	297.95	3,565.45
Equipment Use	2,197.88	-	195.88	593.40	267.89	20.16	86.42	1,034.13
Special Accounting	983.10	-	87.62	265.42	119.83	9.02	38.65	462.56
Information Technology	458.49	-	40.86	123.79	55.88	4.21	18.03	215.73
Employee Resources	2,008.73	-	179.02	542.33	244.84	18.43	78.98	945.13
County Clerk	-	-	-	-	-	-	-	-
Corporation Counsel	-	-	-	-	-	-	-	-
Total 1st Allocation	13,226.03	-	1,178.73	3,570.86	1,612.09	121.34	520.03	6,223.00
General & Administrative Allocation	-	-	-	-	-	-	-	-
Unallocated	(6,223.00)							(6,223.00)
Total 1st Tier Allocation	**209,403.31**	-	**35,044.12**	**106,163.08**	**47,927.99**	**3,607.48**	**16,660.64**	**0.00**
2nd Allocation								
Building Use	1.72	-	0.15	0.46	0.21	0.02	0.07	0.81
Equipment Use	9.44	-	0.84	2.55	1.15	0.09	0.37	4.44
Special Accounting	6.06	-	0.54	1.64	0.74	0.06	0.24	2.85
Information Technology	2,191.77	-	195.33	591.75	267.15	20.11	86.18	1,031.25
Employee Resources	339.09	-	30.22	91.55	41.33	3.11	13.33	159.55
County Clerk	-	-	-	-	-	-	-	-
Corporation Counsel	-	-	-	-	-	-	-	-
County Administrator	11,416.32	-	1,017.44	3,082.26	1,391.50	104.74	448.87	5,371.50
Finance & Accounting	1,933.36	-	172.30	521.98	235.65	17.74	76.02	909.67
Insurance	3,033.52	-	270.35	819.01	369.75	27.83	119.27	1,427.31
Facilities & Capital Management	11,464.87	-	1,021.77	3,095.37	1,397.42	105.18	450.78	5,394.35
County Treasurer	239.01	-	21.30	64.53	29.13	2.19	9.40	112.46
Central Services	2,861.23	-	255.00	772.49	348.75	26.25	112.50	1,346.24
Clerk of Courts	-	-	-	-	-	-	-	-
Total 2nd Allocation	33,496.39	-	2,985.26	9,043.59	4,082.78	307.31	1,317.03	15,760.42
General & Administrative Allocation								
Unallocated	(15,760.42)							(15,760.42)
Total 2nd Tier Allocation	**17,735.97**	-	**2,985.26**	**9,043.59**	**4,082.78**	**307.31**	**1,317.03**	-
Total Incoming Costs	24,739.00	-	4,163.99	12,614.44	5,694.87	428.65	1,837.05	-
Total Allocated Cost	**$ 227,139.28**	**$ -**	**$ 38,029.38**	**$ 115,206.66**	**$ 52,010.77**	**$ 3,914.79**	**$ 17,977.67**	**$ 0.00**

MARATHON COUNTY, WISCONSIN

COUNTY ADMINISTRATOR

FUNCTIONAL COST ALLOCATIONS

Department: **County Administrator**
Function: **Budgeting**

Total 1st Tier Allocation	$	35,044.12
Total 2nd Tier Allocation		2,985.26
Total Allocated Cost	$	38,029.38

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Finance & Accounting	1,870.55	8.29%	2,906.45	-	2,906.45	247.59	3,154.04
Insurance	850.25	3.77%	1,321.11	-	1,321.11	112.54	1,433.65
Facilities & Capital Management	680.20	3.02%	1,056.89	-	1,056.89	90.03	1,146.92
County Treasurer	170.05	0.75%	264.22	-	264.22	22.51	286.73
Child Support	341.00	1.51%	529.84	-	529.84	45.14	574.98
Soc Svcs- Administration	850.25	3.77%	1,321.11	-	1,321.11	112.54	1,433.65
Soc Svcs- Income Maint	850.25	3.77%	1,321.11	-	1,321.11	112.54	1,433.65
Soc Svcs- Programs	510.15	2.26%	792.67	-	792.67	67.52	860.19
Health Department	510.15	2.26%	792.67	-	792.67	67.52	860.19
NCHCC	924.67	4.10%	1,436.75	-	1,436.75	122.39	1,559.14
District Attorney	850.25	3.77%	1,321.11	-	1,321.11	112.54	1,433.65
Sheriff	1,700.50	7.54%	2,642.23	-	2,642.23	225.08	2,867.31
Corrections	1,700.50	7.54%	2,642.23	-	2,642.23	225.08	2,867.31
Emergency Government	850.25	3.77%	1,321.11	-	1,321.11	112.54	1,433.65
Conservation, Planning & Zoning	6,323.83	28.04%	9,825.93	-	9,825.93	837.03	10,662.96
Parks, Recreation & Forestry	850.25	3.77%	1,321.11	-	1,321.11	112.54	1,433.65
Highway	1,700.50	7.54%	2,642.23	-	2,642.23	225.08	2,867.31
UW Extension	170.05	0.75%	264.22	-	264.22	22.51	286.73
Library	680.20	3.02%	1,056.89	-	1,056.89	90.03	1,146.92
Veterans	170.05	0.75%	264.22	-	264.22	22.51	286.73
Total	22,553.90	100.00%	35,044.12	-	35,044.12	2,985.26	38,029.38

Allocation Basis: Time / Effort Analysis on Budget Related Matters During 2011

Allocation Source: County Administrator

MARATHON COUNTY, WISCONSIN

COUNTY ADMINISTRATOR

FUNCTIONAL COST ALLOCATIONS

Department: **County Administrator**
Function: **Departmental Administration**

Total 1st Tier Allocation	$ 106,163.08
Total 2nd Tier Allocation	9,043.59
Total Allocated Cost	$ 115,206.66

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Information Technology	700.48	1.06%	1,126.68	-	1,126.68	-	1,126.68
Employee Resources	2,456.44	3.72%	3,951.02	-	3,951.02	-	3,951.02
County Clerk	703.66	1.07%	1,131.79	-	1,131.79	-	1,131.79
Corporation Counsel	12,282.22	18.61%	19,755.13	-	19,755.13	-	19,755.13
County Administrator	7,004.77	10.61%	11,266.71	-	11,266.71	-	11,266.71
Finance & Accounting	1,404.14	2.13%	2,258.47	-	2,258.47	296.30	2,554.77
Facilities & Capital Management	1,404.14	2.13%	2,258.47	-	2,258.47	296.30	2,554.77
County Treasurer	703.66	1.07%	1,131.79	-	1,131.79	148.49	1,280.28
Clerk of Courts	703.66	1.07%	1,131.79	-	1,131.79	148.49	1,280.28
Child Support	351.83	0.53%	565.90	-	565.90	74.24	640.14
Soc Svcs- Administration	1,404.14	2.13%	2,258.47	-	2,258.47	296.30	2,554.77
Soc Svcs- Income Maint	703.66	1.07%	1,131.79	-	1,131.79	148.49	1,280.28
Soc Svcs- Programs	3,518.30	5.33%	5,658.95	-	5,658.95	742.43	6,401.38
Health Department	703.66	1.07%	1,131.79	-	1,131.79	148.49	1,280.28
NCHCC	1,404.14	2.13%	2,258.47	-	2,258.47	296.30	2,554.77
ADRC	1,404.14	2.13%	2,258.47	-	2,258.47	296.30	2,554.77
Judicial	1,404.14	2.13%	2,258.47	-	2,258.47	296.30	2,554.77
District Attorney	1,404.14	2.13%	2,258.47	-	2,258.47	296.30	2,554.77
Sheriff	14,041.37	21.27%	22,584.61	-	22,584.61	2,963.02	25,547.63
Corrections	703.66	1.07%	1,131.79	-	1,131.79	148.49	1,280.28
Emergency Government	3,518.30	5.33%	5,658.95	-	5,658.95	742.43	6,401.38
Conservation, Planning & Zoning	3,860.59	5.85%	6,209.50	-	6,209.50	814.66	7,024.17
Parks, Recreation & Forestry	703.66	1.07%	1,131.79	-	1,131.79	148.49	1,280.28
Solid Waste	703.66	1.07%	1,131.79	-	1,131.79	148.49	1,280.28
Highway	1,055.49	1.60%	1,697.69	-	1,697.69	222.73	1,920.42
Central Wisconsin Airport	351.83	0.53%	565.90	-	565.90	74.24	640.14
Library	1,404.14	2.13%	2,258.47	-	2,258.47	296.30	2,554.77
Total	66,004.02	100.00%	106,163.08	-	106,163.08	9,043.59	115,206.66

Allocation Basis: Time / Effort Analysis Regarding General Administrative Matters During 2011

Allocation Source: County Administrator

MARATHON COUNTY, WISCONSIN

COUNTY ADMINISTRATOR

FUNCTIONAL COST ALLOCATIONS

Department: **County Administrator**
Function: **Purchasing**

Total 1st Tier Allocation	$ 47,927.99
Total 2nd Tier Allocation	4,082.78
Total Allocated Cost	$ 52,010.77

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Employee Resources	406	0.86%	413.21	-	413.21	-	413.21
County Clerk	176	0.37%	179.12	-	179.12	-	179.12
Corporation Counsel	168	0.36%	170.98	-	170.98	-	170.98
County Administrator	147	0.31%	149.61	-	149.61	-	149.61
Finance & Accounting	89	0.19%	90.58	-	90.58	7.87	98.45
Insurance	299	0.63%	304.31	-	304.31	26.43	330.73
Facilities & Capital Management	2,027	4.30%	2,062.98	-	2,062.98	179.15	2,242.13
County Treasurer	100	0.21%	101.78	-	101.78	8.84	110.61
Central Services	219	0.47%	222.89	-	222.89	19.36	242.24
Clerk of Courts	3,398	7.22%	3,458.32	-	3,458.32	300.32	3,758.64
Child Support	516	1.10%	525.16	-	525.16	45.60	570.77
Soc Svcs- Administration	474	1.01%	482.41	-	482.41	41.89	524.31
Soc Svcs- Income Maint	116	0.25%	118.06	-	118.06	10.25	128.31
Soc Svcs- Programs	5,974	12.69%	6,080.05	-	6,080.05	527.99	6,608.04
Health Department	649	1.38%	660.52	-	660.52	57.36	717.88
ADRC	8,083	17.16%	8,226.49	-	8,226.49	714.39	8,940.88
Shelter Home	136	0.29%	138.41	-	138.41	12.02	150.43
District Attorney	856	1.82%	871.20	-	871.20	75.65	946.85
Victim / Witness	73	0.16%	74.30	-	74.30	6.45	80.75
Sheriff	1,783	3.79%	1,814.65	-	1,814.65	157.58	1,972.24
Corrections	513	1.09%	522.11	-	522.11	45.34	567.45
Emergency Government	79	0.17%	80.40	-	80.40	6.98	87.38
Conservation, Planning & Zoning	867	1.84%	882.39	-	882.39	76.63	959.02
Parks, Recreation & Forestry	7,115	15.11%	7,241.31	-	7,241.31	628.83	7,870.14
Solid Waste	917	1.95%	933.28	-	933.28	81.05	1,014.32
Highway	5,418	11.51%	5,514.18	-	5,514.18	478.85	5,993.03
Central Wisconsin Airport	1,625	3.45%	1,653.85	-	1,653.85	143.62	1,797.47
UW Extension	566	1.20%	576.05	-	576.05	50.02	626.07
UW Dormitory	132	0.28%	134.34	-	134.34	11.67	146.01
Library	3,752	7.97%	3,818.61	-	3,818.61	331.61	4,150.21
Veterans	101	0.21%	102.79	-	102.79	8.93	111.72
Register of Deeds	58	0.12%	59.03	-	59.03	5.13	64.16
Other Departments / Programs	260	0.55%	264.62	-	264.62	22.98	287.59
Total	47,092	100.00%	47,927.99	-	47,927.99	4,082.78	52,010.77

Allocation Basis: Accounts Payable Transactions by Department During 2011

Allocation Source: Financial Records and Reports

MARATHON COUNTY, WISCONSIN

COUNTY ADMINISTRATOR

FUNCTIONAL COST ALLOCATIONS

Department: **County Administrator**
Function: **Maintenance Supervision**

Total 1st Tier Allocation	$ 3,607.48
Total 2nd Tier Allocation	307.31
Total Allocated Cost	$ 3,914.79

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Facilities & Capital Management	100.00	100.00%	3,607.48	-	3,607.48	307.31	3,914.79
Total	100.00	100.00%	3,607.48	-	3,607.48	307.31	3,914.79

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Employee Personnel Activity Reports (PARs)

MARATHON COUNTY, WISCONSIN

COUNTY ADMINISTRATOR

FUNCTIONAL COST ALLOCATIONS

Department: County Administrator
Function: Department Specific

Total 1st Tier Allocation	$ 16,660.64
Total 2nd Tier Allocation	1,317.03
Total Allocated Cost	$ 17,977.67

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Employee Resources	1,200.00	9.90%	1,649.14	-	1,649.14	-	1,649.14
Soc Svcs- Administration	2,237.22	18.45%	3,074.58	-	3,074.58	269.75	3,344.32
NCHCC	8,685.91	71.65%	11,936.92	-	11,936.92	1,047.28	12,984.20
		-	-		-	-	-
Total	12,123.13	100.00%	16,660.64	-	16,660.64	1,317.03	17,977.67

Allocation Basis: Direct Allocation to Benefiting Department

MARATHON COUNTY, WISCONSIN

COUNTY ADMINISTRATOR

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: **County Administrator**

Grantee Department	Total	Budgeting	Departmental Administration	Purchasing	Maintenance Supervision	Department Specific
Building Use	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-
Special Accounting	-	-	-	-	-	-
Information Technology	1,126.68	-	1,126.68	-	-	-
Employee Resources	6,013.37	-	3,951.02	413.21	-	1,649.14
County Clerk	1,310.91	-	1,131.79	179.12	-	-
Corporation Counsel	19,926.12	-	19,755.13	170.98	-	-
County Administrator	11,416.32	-	11,266.71	149.61	-	-
Finance & Accounting	5,807.25	3,154.04	2,554.77	98.45	-	-
Insurance	1,764.39	1,433.65	-	330.73	-	-
Facilities & Capital Management	9,858.61	1,146.92	2,554.77	2,242.13	3,914.79	-
County Treasurer	1,677.62	286.73	1,280.28	110.61	-	-
Central Services	242.24	-	-	242.24	-	-
Clerk of Courts	5,038.92	-	1,280.28	3,758.64	-	-
Child Support	1,785.88	574.98	640.14	570.77	-	-
Soc Svcs- Administration	7,857.05	1,433.65	2,554.77	524.31	-	3,344.32
Soc Svcs- Income Maint	2,842.24	1,433.65	1,280.28	128.31	-	-
Soc Svcs- Programs	13,869.62	860.19	6,401.38	6,608.04	-	-
Special Education	-	-	-	-	-	-
Health Department	2,858.35	860.19	1,280.28	717.88	-	-
NCHCC	17,098.11	1,559.14	2,554.77	-	-	12,984.20
ADRC	11,495.65	-	2,554.77	8,940.88	-	-
Older American Act	-	-	-	-	-	-
Nutrition	-	-	-	-	-	-
Childrens Court	-	-	-	-	-	-
Shelter Home	150.43	-	-	150.43	-	-
Judicial	2,554.77	-	2,554.77	-	-	-
District Attorney	4,935.27	1,433.65	2,554.77	946.85	-	-
Victim / Witness	80.75	-	-	80.75	-	-
Sheriff	30,387.17	2,867.31	25,547.63	1,972.24	-	-
Corrections	4,715.03	2,867.31	1,280.28	567.45	-	-
Emergency Government	7,922.42	1,433.65	6,401.38	87.38	-	-
Justice Alternatives 177	-	-	-	-	-	-
Conservation, Planning & Zoning	18,646.14	10,662.96	7,024.17	959.02	-	-
Parks, Recreation & Forestry	10,584.07	1,433.65	1,280.28	7,870.14	-	-
Solid Waste	2,294.60	-	1,280.28	1,014.32	-	-
Highway	10,780.76	2,867.31	1,920.42	5,993.03	-	-
Central Wisconsin Airport	2,437.61	-	640.14	1,797.47	-	-
UW Extension	912.80	286.73	-	626.07	-	-
UW Dormitory	146.01	-	-	146.01	-	-
Library	7,851.90	1,146.92	2,554.77	4,150.21	-	-
Veterans	398.45	286.73	-	111.72	-	-
Register of Deeds	64.16	-	-	64.16	-	-
Other Departments / Programs	287.59	-	-	287.59	-	-
	227,139.28	38,029.38	115,206.66	52,010.77	3,914.79	17,977.67

MARATHON COUNTY, WISCONSIN

FINANCE & ACCOUNTING

NATURE AND EXTENT OF SERVICES

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

Expenditures are functionalized and allocated as follows:

General Accounting Costs associated with general accounting activities are allocated based on the number of accounts payable checks processed in 2011.

Payroll Costs associated with the payroll function are allocated based on total number of payroll checks and direct deposits processed by department during 2011. The Highway Department performs some of its payroll processing on-line and accordingly has been weighted at 75% due to less effort required of the Finance Department.

Note: Some departments have been charged for payroll processing costs and accordingly the direct-billed amounts have been offset against allocated costs.

Ref.: OMB Circular A-87, Attachment B, Sections 1, 5, 9, 11, 23 and 25.

MARATHON COUNTY, WISCONSIN

FINANCE & ACCOUNTING

DEPARTMENTAL COSTS BY FUNCTION

Department: Finance & Accounting

Functions:	Total	General & Administrative	Accounting & Budgets	Payroll	General Government
Expenditures:					
Salaries & Wages	320,821.61	24,799.51	156,785.52	125,986.65	13,249.93
Fringe Benefits	162,385.18	12,552.37	79,357.64	63,768.66	6,706.51
Publication of Legal Notices	5.93	5.93			
Printing / Duplicating	4,166.35	4,166.35			
Office Machines R&M	979.00	979.00			
Computer Maintenance	3,622.00	3,622.00			
Auditing / Accounting Services	78,423.12	78,423.12			
Office Supplies	6,333.17	6,333.17			
Subscriptions & Dues	1,278.50	1,278.50			
Registration /Tuition Fees	1,552.90	1,552.90			
Travel, Conference & Training	198.38	198.38			
Paper, Statiionery, Forms	319.53	319.53			
Software Supplies	179.95	179.95			
	-				
Total Expenditures	580,265.62	134,410.71	236,143.16	189,755.31	19,956.44
Departmental Cost Adjustments:					
Miscellaneous Revenue	(2,359.68)	(2,359.68)			
Transfer to Chapter 3 - Special Accounting	(78,423.12)	(78,423.12)			
Total Cost Adjustments	(80,782.80)	(80,782.80)	-	-	-
General & Administrative Allocation	0.00	(53,627.91)	28,403.56	22,823.98	2,400.38
Disallowed / Capitalized	(22,356.82)				(22,356.82)
Incoming Costs					
1st Allocation					
Building Use	11,134.77		5,897.44	4,738.95	498.39
Equipment Use	1,376.76		729.19	585.95	61.62
Special Accounting	504.11		267.00	214.55	22.56
Information Technology	6,679.86		3,537.93	2,842.94	298.99
Employee Resources	12,662.53		6,706.60	5,389.16	566.77
County Clerk	-		-	-	-
Corporation Counsel	-		-	-	-
County Administrator	5,255.50		2,783.53	2,236.73	235.24
Total 1st Allocation	37,613.53	-	19,921.66	16,008.27	1,683.58
General & Administrative Allocation	-	-			
Unallocated	(1,683.58)				(1,683.58)
Total 1st Tier Allocation	**513,055.95**	-	**284,468.39**	**228,587.55**	-
2nd Allocation					
Building Use	2.53		1.34	1.08	0.11
Equipment Use	5.91		3.13	2.52	0.26
Special Accounting	41.60		22.03	17.70	1.86
Information Technology	31,932.43		16,912.73	13,590.40	1,429.29
Employee Resources	593.41		314.29	252.55	26.56
County Clerk	-		-	-	-
Corporation Counsel	-		-	-	-
County Administrator	551.76		292.23	234.83	24.70
Finance & Accounting	2,072.12		1,097.48	881.89	92.75
Insurance	44,441.19		23,537.89	18,914.11	1,989.18
Facilities & Capital Management	16,846.35		8,922.52	7,169.78	754.04
County Treasurer	17,695.46		9,372.25	7,531.17	792.05
Central Services	5,039.62		2,669.19	2,144.86	225.57
Clerk of Courts	-		-	-	-
Total 2nd Allocation	119,222.36	-	63,145.08	50,740.89	5,336.39
General & Administrative Allocation	-	-			
Unallocated	(5,336.39)				(5,336.39)
Total 2nd Tier Allocation	**119,222.36**	-	**63,145.08**	**50,740.89**	-
Total Incoming Costs	149,815.92	-	83,066.76	66,749.16	-
Total Allocated Cost	**$ 626,941.92**	**$ -**	**$ 347,613.48**	**$ 279,328.45**	**$ -**

MARATHON COUNTY, WISCONSIN

FINANCE & ACCOUNTING

FUNCTIONAL COST ALLOCATIONS

Department: Finance & Accounting
Function: Accounting & Budgets

Total 1st Tier Allocation	$ 284,468.39
Total 2nd Tier Allocation	63,145.08
Total Allocated Cost	$ 347,613.48

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Employee Resources	406.00	0.86%	2,452.52	-	2,452.52	-	2,452.52
County Clerk	176.00	0.37%	1,063.16	-	1,063.16	-	1,063.16
Corporation Counsel	168.00	0.36%	1,014.84	-	1,014.84	-	1,014.84
County Administrator	147.00	0.31%	887.98	-	887.98	-	887.98
Finance & Accounting	89.00	0.19%	537.62	-	537.62	-	537.62
Insurance	299.00	0.63%	1,806.17	-	1,806.17	409.50	2,215.67
Facilities & Capital Management	2,027.00	4.30%	12,244.49	-	12,244.49	2,776.10	15,020.59
County Treasurer	100.00	0.21%	604.07	-	604.07	136.96	741.03
Central Services	219.00	0.47%	1,322.91	-	1,322.91	299.93	1,622.85
Clerk of Courts	3,398.00	7.22%	20,526.28	-	20,526.28	4,653.78	25,180.06
Child Support	516.00	1.10%	3,117.00	-	3,117.00	706.69	3,823.69
Soc Svcs- Administration	474.00	1.01%	2,863.29	-	2,863.29	649.17	3,512.46
Soc Svcs- Income Maint	116.00	0.25%	700.72	-	700.72	158.87	859.59
Soc Svcs- Programs	5,974.00	12.69%	36,087.11	-	36,087.11	8,181.77	44,268.88
Health Department	649.00	1.38%	3,920.41	-	3,920.41	888.85	4,809.26
ADRC	8,083.00	17.16%	48,826.94	-	48,826.94	11,070.18	59,897.11
Shelter Home	136.00	0.29%	821.53	-	821.53	186.26	1,007.80
District Attorney	856.00	1.82%	5,170.83	-	5,170.83	1,172.35	6,343.18
Victim / Witness	73.00	0.16%	440.97	-	440.97	99.98	540.95
Sheriff	1,783.00	3.79%	10,770.56	-	10,770.56	2,441.93	13,212.49
Corrections	513.00	1.09%	3,098.88	-	3,098.88	702.59	3,801.46
Emergency Government	79.00	0.17%	477.21	-	477.21	108.20	585.41
Conservation, Planning & Zoning	867.00	1.84%	5,237.28	-	5,237.28	1,187.41	6,424.69
Parks, Recreation & Forestry	7,115.00	15.11%	42,979.54	-	42,979.54	9,744.44	52,723.98
Solid Waste	917.00	1.95%	5,539.32	-	5,539.32	1,255.89	6,795.21
Highway	5,418.00	11.51%	32,728.48	-	32,728.48	7,420.29	40,148.78
Central Wisconsin Airport	1,625.00	3.45%	9,816.13	-	9,816.13	2,225.54	12,041.67
UW Extension	566.00	1.20%	3,419.03	-	3,419.03	775.17	4,194.21
UW Dormitory	132.00	0.28%	797.37	-	797.37	180.78	978.15
Library	3,752.00	7.97%	22,664.69	-	22,664.69	5,138.60	27,803.29
Veterans	101.00	0.21%	610.11	-	610.11	138.33	748.44
Register of Deeds	58.00	0.12%	350.36	-	350.36	79.43	429.79
Other Departments / Programs	260.00	0.55%	1,570.58	-	1,570.58	356.09	1,926.67
Total	47,092.00	100.00%	284,468.39	-	284,468.39	63,145.08	347,613.48

Allocation Basis: AP Checks processed by Department During 2011

Allocation Source: Financial Records/Reports

MARATHON COUNTY, WISCONSIN

FINANCE & ACCOUNTING

FUNCTIONAL COST ALLOCATIONS

Department: **Finance & Accounting**
Function: **Payroll**

Total 1st Tier Allocation	$ 228,587.55
Total 2nd Tier Allocation	50,740.89
Total Allocated Cost	$ 279,328.45

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Employee Resources	157.0	0.66%	1,505.73	-	1,505.73	-	1,505.73
County Clerk	113.0	0.47%	1,083.74	-	1,083.74	-	1,083.74
Corporation Counsel	212.0	0.89%	2,033.21	-	2,033.21	-	2,033.21
County Administrator	109.0	0.46%	1,045.38	-	1,045.38	-	1,045.38
Finance & Accounting	160.0	0.67%	1,534.50	-	1,534.50	-	1,534.50
Insurance	46.0	0.19%	441.17	-	441.17	101.11	542.28
Facilities & Capital Management	773.0	3.24%	7,413.55	-	7,413.55	1,699.17	9,112.71
County Treasurer	174.0	0.73%	1,668.77	-	1,668.77	382.48	2,051.24
Central Services	38.0	0.16%	364.44	-	364.44	83.53	447.97
Clerk of Courts	1,092.0	4.58%	10,472.95	-	10,472.95	2,400.37	12,873.33
Child Support	425.0	1.78%	4,076.01	-	4,076.01	934.21	5,010.22
Soc Svcs- Administration	266.0	1.12%	2,551.10	-	2,551.10	584.71	3,135.81
Soc Svcs- Income Maint	877.0	3.68%	8,410.97	-	8,410.97	1,927.77	10,338.74
Soc Svcs- Programs	1,222.0	5.13%	11,719.73	-	11,719.73	2,686.13	14,405.87
Special Education	676.0	2.84%	6,483.26	(3,312.00)	3,171.26	1,485.95	4,657.20
Health Department	1,255.0	5.27%	12,036.22	-	12,036.22	2,758.67	14,794.90
ADRC	457.0	1.92%	4,382.91	(19,800.00)	(15,417.09)	1,004.55	(14,412.54)
Older American Act	1,130.0	4.74%	10,837.40	-	10,837.40	2,483.90	13,321.30
Nutrition	968.0	4.06%	9,283.72	-	9,283.72	2,127.80	11,411.52
Shelter Home	741.0	3.11%	7,106.65	-	7,106.65	1,628.83	8,735.47
District Attorney	251.0	1.05%	2,407.24	-	2,407.24	551.73	2,958.98
Victim / Witness	111.0	0.47%	1,064.56	-	1,064.56	243.99	1,308.55
Sheriff	3,017.0	12.66%	28,934.89	-	28,934.89	6,631.80	35,566.70
Corrections	1,289.0	5.41%	12,362.30	-	12,362.30	2,833.41	15,195.71
Emergency Government	55.0	0.23%	527.48	-	527.48	120.90	648.38
Justice Alternatives 177	27.0	0.11%	258.95	-	258.95	59.35	318.30
Conservation, Planning & Zoning	662.0	2.78%	6,348.99	-	6,348.99	1,455.17	7,804.16
Parks, Recreation & Forestry	2,196.0	9.21%	21,060.99	(4,603.50)	16,457.49	4,827.13	21,284.62
Solid Waste	131.0	0.55%	1,256.37	(990.00)	266.37	287.96	554.33
Highway	1,615.5	6.78%	15,493.64	-	15,493.64	3,551.10	19,044.75
Central Wisconsin Airport	695.0	2.92%	6,665.48	(5,148.00)	1,517.48	1,527.71	3,045.19
UW Extension	127.0	0.53%	1,218.01	-	1,218.01	279.16	1,497.17
Library	1,479.0	6.21%	14,184.52	-	14,184.52	3,251.06	17,435.58
Veterans	80.0	0.34%	767.25	-	767.25	175.85	943.10
Register of Deeds	220.0	0.92%	2,109.94	-	2,109.94	483.59	2,593.53
Other Departments / Programs	988.0	4.15%	9,475.53	-	9,475.53	2,171.77	11,647.30
		-	-			-	
Total	23,834.5	100.00%	228,587.55	(33,853.50)	194,734.05	50,740.89	245,474.95

Allocation Basis: Payroll Disbursements Processed by Department During 2011

Allocation Source: Financial Records/Reports

MARATHON COUNTY, WISCONSIN

FINANCE & ACCOUNTING

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Finance & Accounting

Grantee Department	Total	Accounting & Budgets	Payroll
Building Use	-	-	-
Equipment Use	-	-	-
Special Accounting	-	-	-
Information Technology	-	-	-
Employee Resources	**3,958.25**	2,452.52	1,505.73
County Clerk	**2,146.90**	1,063.16	1,083.74
Corporation Counsel	**3,048.05**	1,014.84	2,033.21
County Administrator	**1,933.36**	887.98	1,045.38
Finance & Accounting	**2,072.12**	537.62	1,534.50
Insurance	**2,757.95**	2,215.67	542.28
Facilities & Capital Management	**24,133.31**	15,020.59	9,112.71
County Treasurer	**2,792.27**	741.03	2,051.24
Central Services	**2,070.82**	1,622.85	447.97
Clerk of Courts	**38,053.38**	25,180.06	12,873.33
Child Support	**8,833.92**	3,823.69	5,010.22
Soc Svcs- Administration	**6,648.27**	3,512.46	3,135.81
Soc Svcs- Income Maint	**11,198.33**	859.59	10,338.74
Soc Svcs- Programs	**58,674.75**	44,268.88	14,405.87
Special Education	**4,657.20**	-	4,657.20
Health Department	**19,604.15**	4,809.26	14,794.90
NCHCC	-	-	-
ADRC	**45,484.58**	59,897.11	(14,412.54)
Older American Act	**13,321.30**	-	13,321.30
Nutrition	**11,411.52**	-	11,411.52
Childrens Court	-	-	-
Shelter Home	**9,743.27**	1,007.80	8,735.47
Judicial	-	-	-
District Attorney	**9,302.16**	6,343.18	2,958.98
Victim / Witness	**1,849.50**	540.95	1,308.55
Sheriff	**48,779.19**	13,212.49	35,566.70
Corrections	**18,997.18**	3,801.46	15,195.71
Emergency Government	**1,233.79**	585.41	648.38
Justice Alternatives 177	**318.30**	-	318.30
Conservation, Planning & Zoning	**14,228.85**	6,424.69	7,804.16
Parks, Recreation & Forestry	**74,008.61**	52,723.98	21,284.62
Solid Waste	**7,349.53**	6,795.21	554.33
Highway	**59,193.52**	40,148.78	19,044.75
Central Wisconsin Airport	**15,086.86**	12,041.67	3,045.19
UW Extension	**5,691.38**	4,194.21	1,497.17
UW Dormitory	**978.15**	978.15	-
Library	**45,238.87**	27,803.29	17,435.58
Veterans	**1,691.54**	748.44	943.10
Register of Deeds	**3,023.32**	429.79	2,593.53
Other Departments / Programs	**13,573.96**	1,926.67	11,647.30
	593,088.42	347,613.48	245,474.95

MARATHON COUNTY, WISCONSIN

INSURANCE

NATURE AND EXTENT OF SERVICES

Marathon County provides insurance coverage to protect its employees and property.

Property & Liability Insurance

Premiums applicable to all departments have been identified by the County's Risk Manager however, only various departments are direct billed for some or all of their respective premiums. Costs are allocated based on the premium analysis provided with direct-billed amounts appropriately offset against allocated costs.

Workers Compensation Insurance and Health & Dental Insurance

Marathon County is self-insured for Workers Compensation, Health, and Dental Insurance. Premiums are charged based on the actual claim experience and recommended fund balances based on advice from Insurance Consultants. Both of these funds have been included in this chapter to appropriately limit the amount of indirect costs allocated to the Property & Liability Insurance function of this chapter. However, all costs for the Workers Compensation and Health & Dental Insurance Funds have been appropriately excluded from further allocation.

Ref.: OMB Circular A-87, Attachment B, Sections 25 and 29.

MARATHON COUNTY, WISCONSIN

INSURANCE

Department Insurance DEPARTMENTAL COSTS BY FUNCTION

Functions:	Total	General & Administrative	Property & Casulty Insurance	Workers Compensation	Health & Dental Insurance
Expenditures:					
Salaries & Wages	187,767.12	34,380.16	54,433.69	24,860.37	74,092.91
Fringe Benefits	105,480.86	19,313.55	30,578.90	13,965.67	41,622.75
Contractural Services	243,432.72		-	199,764.10	43,668.62
General Liability Insurance	397,009.00		397,009.00	-	-
Buildings & Contents	70,000.00		70,000.00	-	-
Contractors Equipment	12,681.00		12,681.00	-	-
Boiler Insurance	23,247.00		23,247.00	-	-
Insurance Retention/Deductible	37,063.36		37,063.36		-
Officials Bonds	3,098.00		3,098.00	-	-
Loss / Loss Adjustment	(191,213.00)		(191,213.00)	-	-
Insurance Claims/Benefits/Fixed Charges	12,880,902.29		-	120,338.89	12,760,563.40
Workers Compensation - Safety	24,758.88		-	24,758.88	-
Auto Liability & Comp	100,587.00		100,587.00	-	-
Gen/Auto Liab Self Ins Retention	244,681.94		244,681.94	-	-
Other Insurance	50,945.00		50,945.00	-	-
Office Machines R&M	87.00		87.00	-	-
Computer Maintenance	1,028.00		1,028.00	-	-
Printing / Duplicating	1,110.52		959.32	-	151.20
Office Equipment	485.92		123.92	-	362.00
Books & Directories	1,213.54		162.50	366.59	684.45
Software Supplies	588.50		519.30	69.20	-
Registration /Tuition Fees & Dues	2,351.00		538.00	447.00	1,366.00
Travel, Conference & Training	1,430.82		248.28	1,041.37	141.17
			-		
Total Expenditures	14,198,736.47	53,693.71	836,778.21	385,612.06	12,922,652.49
Cost Adjustments:					
Revenue from Outside Sources	(13,578,726.10)			(591,801.40)	(12,986,924.70)
Interest & Dividends on Investments	(280,293.82)		(159,642.35)	(53,424.39)	(67,227.08)
Total Cost Adjustments	(13,859,019.92)	-	(159,642.35)	(645,225.79)	(13,054,151.78)
Disallowed / Capitalized	340,595.67			258,149.97	82,445.70
General & Administrative Allocation	-	(53,693.71)	3,176.36	1,463.76	49,053.59
Incoming Costs					
1st Allocation					
Building Use	2,435.73		144.09	66.40	2,225.24
Equipment Use	-		-	-	-
Special Accounting	674.24		39.89	18.38	615.98
Information Technology	790.02		46.73	21.54	721.74
Employee Resources	1,004.37		59.42	27.38	917.57
County Clerk	-		-	-	-
Corporation Counsel	-		-	-	-
County Administrator	1,625.42		96.16	44.31	1,484.96
Finance & Accounting	2,247.34		132.95	61.27	2,053.13
Total 1st Allocation	8,777.11	-	519.23	239.28	8,018.61
General & Administrative Allocation	-	-	-	-	-
Unallocated	(8,257.89)			(239.28)	(8,018.61)
Total 1st Tier Allocation	**680,831.45**	-	**680,831.45**	**0.00**	**0.00**
2nd Allocation					
Building Use	0.55		0.03	0.02	0.50
Equipment Use	-		-	-	-
Special Accounting	4.04		0.24	0.11	3.69
Information Technology	3,776.59		223.41	102.95	3,450.22
Employee Resources	169.54		10.03	4.62	154.89
County Clerk	-		-	-	-
Corporation Counsel	-		-	-	-
County Administrator	138.97		8.22	3.79	126.96
Finance & Accounting	510.61		30.21	13.92	466.49
Insurance	-		-	-	-
Facilities & Capital Management	3,685.14		218.00	100.46	3,366.67
County Treasurer	36.22		2.14	0.99	33.09
Central Services	1,288.08		76.20	35.11	1,176.76
Clerk of Courts	-		-	-	-
	-				
Total 2nd Allocation	9,609.74	-	568.48	261.97	8,779.28
General & Administrative Allocation	-	-			
Unallocated	(9,041.26)			(261.97)	(8,779.28)
Total 2nd Tier Allocation	**568.48**	-	**568.48**	-	-
Total Incoming Costs	1,087.71	-	1,087.71	-	-
Total Allocated Costs	$ 681,399.93	$ -	$ 681,399.93	$ 0.00	$ 0.00

MARATHON COUNTY, WISCONSIN

INSURANCE

FUNCTIONAL COST ALLOCATIONS

Department: Insurance
Function: Property & Casulty Insurance

Total 1st Tier Allocation	$	680,831.45
Total 2nd Tier Allocation		568.48
Total Allocated Cost	$	681,399.93

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Information Technology	15,229.00	1.68%	11,466.24	(10,626)	840.24	-	840.24
Employee Resources	5,669.00	0.63%	4,268.31	(3,168)	1,100.31	-	1,100.31
County Clerk	5,551.00	0.61%	4,179.47		4,179.47	-	4,179.47
Corporation Counsel	2,993.00	0.33%	2,253.49		2,253.49	-	2,253.49
County Administrator	4,029.00	0.45%	3,033.52		3,033.52	-	3,033.52
Finance & Accounting	59,025.00	6.53%	44,441.19		44,441.19	-	44,441.19
Facilities & Capital Management	41,598.00	4.60%	31,320.02	(3,857)	27,463.02	29.13	27,492.16
County Treasurer	5,176.00	0.57%	3,897.12		3,897.12	3.62	3,900.75
Clerk of Courts	16,051.00	1.78%	12,085.14		12,085.14	11.24	12,096.38
Soc Svcs- Administration	89,609.00	9.91%	67,468.53		67,468.53	62.75	67,531.29
Special Education	27,513.00	3.04%	20,715.13	(27,513)	(6,797.87)	19.27	(6,778.61)
Health Department	23,377.00	2.59%	17,601.04		17,601.04	16.37	17,617.42
NCHCC	26,914.00	2.98%	20,264.13	(6,905)	13,359.13	18.85	13,377.98
ADRC	31,546.00	3.49%	23,751.66	(31,546)	(7,794.34)	22.09	(7,772.25)
Childrens Court	1,245.00	0.14%	937.39		937.39	0.87	938.26
District Attorney	5,935.00	0.66%	4,468.59		4,468.59	4.16	4,472.74
Sheriff	157,393.00	17.41%	118,504.56	(64,607)	53,897.56	110.22	54,007.78
Conservation, Planning & Zoning	20,924.00	2.31%	15,754.13	(4,253)	11,501.13	14.65	11,515.78
Parks, Recreation & Forestry	53,696.00	5.94%	40,428.87	(44,199)	(3,770.13)	37.60	(3,732.53)
Solid Waste	17,756.00	1.96%	13,368.87	(17,756)	(4,387.13)	12.43	(4,374.69)
Highway	172,205.00	19.04%	129,656.83	(172,205)	(42,548.17)	120.60	(42,427.57)
Central Wisconsin Airport	42,288.00	4.68%	31,839.54	(42,288)	(10,448.46)	29.61	(10,418.84)
UW Extension	2,302.00	0.25%	1,733.23		1,733.23	1.61	1,734.84
UW Dormitory	28,423.00	3.14%	21,400.29		21,400.29	19.90	21,420.19
Library	26,277.00	2.91%	19,784.52	(26,277)	(6,492.48)	18.40	(6,474.08)
Veterans	1,252.00	0.14%	942.66		942.66	0.88	943.53
Register of Deeds	3,867.00	0.43%	2,911.55		2,911.55	2.71	2,914.26
Other Departments / Programs	16,410.00	1.81%	12,355.44	(14,884)	(2,528.56)	11.49	(2,517.07)
Total	904,253.00	100.00%	680,831.45	(470,084.00)	210,747.45	568.48	211,315.93

Allocation Basis: General Liability Insurance Charges by Department During 2011

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

MARATHON COUNTY, WISCONSIN

INSURANCE

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Insurance

Grantee Department	Total	Property & Casulty Insurance
Building Use	-	-
Equipment Use	-	-
Special Accounting	-	-
Information Technology	840.24	840.24
Employee Resources	1,100.31	1,100.31
County Clerk	4,179.47	4,179.47
Corporation Counsel	2,253.49	2,253.49
County Administrator	3,033.52	3,033.52
Finance & Accounting	44,441.19	44,441.19
Insurance	-	-
Facilities & Capital Management	27,492.16	27,492.16
County Treasurer	3,900.75	3,900.75
Central Services	-	-
Clerk of Courts	12,096.38	12,096.38
Child Support	-	-
Soc Svcs- Administration	67,531.29	67,531.29
Soc Svcs- Income Maint	-	-
Soc Svcs- Programs	-	-
Special Education	(6,778.61)	(6,778.61)
Health Department	17,617.42	17,617.42
NCHCC	13,377.98	13,377.98
ADRC	(7,772.25)	(7,772.25)
Older American Act	-	-
Nutrition	-	-
Childrens Court	938.26	938.26
Shelter Home	-	-
Judicial	-	-
District Attorney	4,472.74	4,472.74
Victim / Witness	-	-
Sheriff	54,007.78	54,007.78
Corrections	-	-
Emergency Government	-	-
Justice Alternatives 177	-	-
Conservation, Planning & Zoning	11,515.78	11,515.78
Parks, Recreation & Forestry	(3,732.53)	(3,732.53)
Solid Waste	(4,374.69)	(4,374.69)
Highway	(42,427.57)	(42,427.57)
Central Wisconsin Airport	(10,418.84)	(10,418.84)
UW Extension	1,734.84	1,734.84
UW Dormitory	21,420.19	21,420.19
Library	(6,474.08)	(6,474.08)
Veterans	943.53	943.53
Register of Deeds	2,914.26	2,914.26
Other Departments / Programs	(2,517.07)	(2,517.07)
	211,315.93	211,315.93

MARATHON COUNTY, WISCONSIN

FACILITIES MANAGEMENT

NATURE AND EXTENT OF SERVICES

The Marathon County Maintenance Department is responsible for the maintenance, custodial care, and repair of buildings, equipment and grounds for various facilities throughout the County. Services also include some repair and remodeling of offices.

The following properties are indicated on the employees Personnel Activity Reports (PARs) as having received services during 2011 with allocations based on occupancy as noted:

- **Courthouse/Annex** – Usable square footage by occupying department;
- **Health & Social Services Building** - Usable square footage by occupying department;
- **212 River Drive Building** - Usable square footage by occupying department;
- **210 River Drive Building** - Usable square footage by occupying department;
- **USDA Building** - Usable square footage by occupying department;
- **Shelter Home** – 100% to Shelter Home;
- **West Street Property** - Usable square footage by occupying department;
- **Public Safety Building** - Usable square footage by occupying department;
- **University Center** - Usable square footage by occupying department;
- **Highway** – 100% to Highway Department;
- **Library** – 100% to Library;
- **Department Specific** – Costs identified with specific department(s) have been allocated directly to the benefiting department(s).

NOTE: Direct charges have been credited against allocated costs.

Ref.: OMB Circular A-87, Attachment B, Sections 11, 28 and 38.

MARATHON COUNTY, WISCONSIN

FACILITIES MANAGEMENT

DEPARTMENTAL COSTS BY FUNCTION

Department: Facilities & Capital Management

Functions:	Total	General & Administrative	Courthouse / Annex	Health & Social Services Bldg	212 River Drive Bldg	210 River Drive Bldg
Expenditures:						
Salaries & Wages	925,385.52	208,035.92	236,732.12	93,889.61	42,438.18	34,822.26
Fringe Benefits	550,915.00	123,851.20	140,935.08	55,895.84	25,264.96	20,730.93
Telephone	4,700.95	4,700.95	-			
Printing / Duplicating	2,088.17	2,088.17	-	-		
Building Service Equipment Repair	18,180.59	-	6,440.87	1,244.63	1,705.90	250.98
Clothing, Uniforms	7,664.02	6,630.68	-	-	-	-
Paper, Stationery, Forms	342.38	342.38	-	-	-	-
Office Supplies	450.92	450.92	-	-	-	-
Other Operating Supplies	6,783.19	-	643.80	-	-	-
Freight	4,091.49					
Painting Supplies	186.01	-	92.68	30.78	-	-
Plumbing / Electricial Supples	20,090.52	-	1,392.79	163.07	39.63	109.11
Building Materials and Misc Supplies	16,563.84	-	-	-	-	-
Registration /Tuition Fees	1,630.00	1,630.00	-	-	-	-
Travel, Conference & Training	507.00	507.00	-	-	-	-
Pest Exterminator	5,624.31	-	930.94	500.46	510.41	389.88
Equipment Rent	125.00	-	-	-	-	-
Fees & Permits	1,870.00	-	-	-	-	-
Sundry / Other Contractural Services	72,672.21	7,452.00	9,142.07	3,351.55	1,038.92	2,341.13
Insurance	4,414.61	3,857.00	-	-	-	-
Small Capital Replacement	60,113.77	56,000.00	-	-	-	-
Water/Sewer	80,048.58	-	6,226.03	2,766.28	1,590.36	380.41
Gas	140,431.94	-	83,439.28	7,113.34	3,006.81	1,930.30
Electric	392,769.52	-	-	28,605.05	17,906.50	12,231.00
Other Utility Service	17,720.98	-	-	-	-	-
Motor Vehicle Repairs, Oil, Gasoline	9,859.87	-	-	-	-	-
Grounds & Ground Improvement	300.00	-	-	-	-	-
Building Repairs	49,329.28	-	1,262.69	28.37	46.07	195.00
Refuse Collection	20,509.73	-	10,903.32	3,368.64	2,029.18	-
Household Janitorial Suppplies	28,465.24	-	3,565.24	7,500.00	3,200.00	1,500.00
Total Expenditures	2,443,834.64	415,546.22	501,706.91	204,457.62	98,776.92	74,881.00
Disallowed / Capitalized	-					
Cost Adjustments:						
Miscellaneous Revenue	(116.15)	(116.15)				
Sale of Recyclable Materials	(1,655.70)	(1,655.70)				
Total Cost Adjustments	(1,771.85)	(1,771.85)	-	-	-	-
General & Administrative Allocation	(0.00)	(413,774.37)	136,549.44	54,156.46	24,478.76	20,085.82
Incoming Costs						
1st Allocation						
Building Use	2,983.45	-	984.57	390.49	176.50	144.83
Equipment Use	25,901.76	-	8,547.82	3,390.13	1,532.34	1,257.35
Special Accounting	3,370.23	-	1,112.21	441.11	199.38	163.60
Information Technology	1,149.75	-	379.43	150.48	68.02	55.81
Employee Resources	15,017.72	-	4,955.99	1,965.58	888.44	729.00
County Clerk	-	-	-	-	-	-
Corporation Counsel	-	-	-	-	-	-
County Administrator	8,985.82	-	2,965.41	1,176.10	531.60	436.20
Finance & Accounting	19,658.03	-	6,487.34	2,572.92	1,162.96	954.26
Insurance	27,463.02	-	9,063.06	3,594.47	1,624.70	1,333.14
Total 1st Allocation	104,529.80	-	34,495.82	13,681.28	6,183.95	5,074.18
General & Administrative Allocation						
Unallocated	-					
Total 1st Tier Allocation	**2,546,592.59**	**(0.00)**	**672,752.17**	**272,295.37**	**129,439.64**	**100,041.01**
2nd Allocation						
Building Use	0.68		0.22	0.09	0.04	0.03
Equipment Use	111.28		36.72	14.56	6.58	5.40
Special Accounting	19.86		6.56	2.60	1.18	0.96
Information Technology	5,496.29		1,813.83	719.38	325.16	266.81
Employee Resources	2,458.39		811.29	321.76	145.44	119.34
County Clerk	-		-	-	-	-
Corporation Counsel	-		-	-	-	-
County Administrator	872.79		288.03	114.23	51.63	42.37
Finance & Accounting	4,475.27		1,476.88	585.74	264.76	217.24
Insurance	29.13		9.61	3.81	1.72	1.41
Facilities & Capital Management	38,103.13		12,574.39	4,987.09	2,254.17	1,849.64
County Treasurer	608.62		200.85	79.66	36.01	29.54
Central Services	17,618.34		5,814.22	2,305.96	1,042.30	855.25
Clerk of Courts	-		-	-	-	-
Total 2nd Allocation	69,793.78	-	23,032.60	9,134.89	4,128.98	3,388.00
General & Administrative Allocation						
Unallocated	-					
Total 2nd Tier Allocation	**69,793.78**	**-**	**23,032.60**	**9,134.89**	**4,128.98**	**3,388.00**
Total Incoming Costs	174,323.58	-	57,528.42	22,816.17	10,312.93	8,462.18
Total Allocated Cost	**$ 2,616,386.37**	**$ (0.00)**	**$ 695,784.77**	**$ 281,430.26**	**$ 133,568.61**	**$ 103,429.00**

MARATHON COUNTY, WISCONSIN

FACILITIES MANAGEMENT

DEPARTMENTAL COSTS BY FUNCTION

Department: **Facilities Management**

Functions:	USDA Bldg	Shelter Home	West Street Property	Public Safety Bldg	University Center	Highway	Library	Department Specific
Expenditures:								
Salaries & Wages	24,855.86	55,273.28	-	64,739.97	-	11,743.14	152,855.18	
Fringe Benefits	14,797.58	32,906.15	-	38,542.01	-	6,991.11	91,000.14	
Telephone								
Printing / Duplicating								
Building Service Equipment Repair	279.56	2,728.19	300.00	4,082.55			1,147.91	
Clothing, Uniforms	-	-	-	-			1,033.34	
Paper, Stationery, Forms	-	-	-	-			-	
Office Supplies	-	-	-	-			-	
Other Operating Supplies	-	-	6,139.39	-			-	
Freight			4,091.49					
Painting Supplies	-	-	-	-			62.55	
Plumbing / Electricial Supples	3.83	193.19	5,212.69	3,977.02	5,671.52		3,327.67	
Building Materials and Misc Supplies	-	-	4,000.00	-	10,063.84		2,500.00	
Registration /Tuition Fees	-	-	-	-	-		-	
Travel, Conference & Training	-	-	-	-	-		-	
Pest Exterminator	369.93	555.18	445.17	1,421.88	-		500.46	
Equipment Rent	-	-	125.00	-	-		-	
Fees & Permits	-	-	1,870.00	-	-		-	
Sundry / Other Contractural Services	327.54	1,050.20	2,576.19	13,813.00	22,706.83		4,372.78	4,500.00
Insurance	-	-	455.61	-	-		102.00	
Small Capital Replacement	-	-	4,000.00	-	-		113.77	
Water/Sewer	595.90	3,740.51	251.29	37,066.36	-		27,431.44	
Gas	1,983.27	16,982.39	2,906.01	9,669.38	-		13,401.16	
Electric	7,173.19	26,721.48	5,125.40	243,775.87	-		51,231.03	
Other Utility Service	-	-	17,720.98	-	-		-	
Motor Vehicle Repairs, Oil, Gasoline	-	-	9,859.87	-	-		-	
Grounds & Ground Improvement	-	-	200.00	-	-		100.00	
Building Repairs	-	51.20	300.00	1,758.71	-		217.88	45,469.36
Refuse Collection	-	1,108.36	-	483.21	-		2,617.02	
Household Janitorial Suppplies	1,500.00	1,500.00	200.00	1,500.00	-		8,000.00	
Total Expenditures	51,886.65	142,810.13	65,779.09	420,829.96	38,442.19	18,734.25	360,014.33	49,969.36
Disallowed / Capitalized								
Cost Adjustments:								
Miscellaneous Revenue								
Sale of Recyclable Materials								
Total Cost Adjustments								
General & Administrative Allocation	14,337.10	31,882.17	-	37,342.66	-	6,773.56	88,168.39	-
Incoming Costs								
1st Allocation								
Building Use	103.38	229.88	-	269.25	-	48.84	635.72	-
Equipment Use	897.48	1,995.78	-	2,337.60	-	424.02	5,519.23	-
Special Accounting	116.78	259.68	-	304.16	-	55.17	718.14	-
Information Technology	39.84	88.59	-	103.76	-	18.82	244.99	-
Employee Resources	520.36	1,157.15	-	1,355.33	-	245.84	3,200.02	-
County Clerk	-	-	-	-	-	-	-	-
Corporation Counsel	-	-	-	-	-	-	-	-
County Administrator	311.35	692.38	-	810.96	-	147.10	1,914.73	-
Finance & Accounting	681.14	1,514.69	-	1,774.11	-	321.81	4,188.80	-
Insurance	951.58	2,116.08	-	2,478.51	-	449.57	5,851.91	-
Total 1st Allocation	3,621.91	8,054.24	-	9,433.69	-	1,711.17	22,273.55	-
General & Administrative Allocation								
Unallocated								
Total 1st Tier Allocation	**69,845.67**	**182,746.54**	**65,779.09**	**467,606.32**	**38,442.19**	**27,218.99**	**470,456.26**	**49,969.36**
2nd Allocation								
Building Use	0.02	0.05	-	0.06	-	0.01	0.14	-
Equipment Use	3.86	8.57	-	10.04	-	1.82	23.71	-
Special Accounting	0.69	1.53	-	1.79	-	0.33	4.23	-
Information Technology	190.44	423.50	-	496.03	-	89.98	1,171.17	-
Employee Resources	85.18	189.42	-	221.87	-	40.24	523.84	-
County Clerk	-	-	-	-	-	-	-	-
Corporation Counsel	-	-	-	-	-	-	-	-
County Administrator	30.24	67.25	-	78.77	-	14.29	185.98	-
Finance & Accounting	155.07	344.83	-	403.89	-	73.26	953.61	-
Insurance	1.01	2.24	-	2.63	-	0.48	6.21	-
Facilities & Capital Management	1,320.26	2,935.93	-	3,438.76	-	623.76	8,119.14	-
County Treasurer	21.09	46.90	-	54.93	-	9.96	129.69	-
Central Services	610.47	1,357.53	-	1,590.03	-	288.42	3,754.17	-
Clerk of Courts	-	-	-	-	-	-	-	-
Total 2nd Allocation	2,418.32	5,377.76	-	6,298.81	-	1,142.54	14,871.88	-
General & Administrative Allocation								
Unallocated								
Total 2nd Tier Allocation	**2,418.32**	**5,377.76**	-	**6,298.81**	-	**1,142.54**	**14,871.88**	-
Total Incoming Costs	6,040.24	13,431.99	-	15,732.50	-	2,853.71	37,145.43	-
Total Allocated Cost	**$ 72,263.99**	**$ 188,124.30**	**$ 65,779.09**	**$ 473,905.12**	**$ 38,442.19**	**$ 28,361.52**	**$ 485,328.15**	**$ 49,969.36**

MARATHON COUNTY, WISCONSIN

FACILITIES MANAGEMENT

FUNCTIONAL COST ALLOCATIONS

Department: **Facilities & Capital Management**
Function: **Courthouse / Annex**

Total 1st Tier Allocation	$	672,752.17
Total 2nd Tier Allocation		23,032.60
Total Allocated Cost	$	695,784.77

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Employee Resources	3,269.00	4.74%	31,869.62		31,869.62		31,869.62
County Clerk	2,400.00	3.48%	23,397.70		23,397.70		23,397.70
County Administrator	1,176.00	1.70%	11,464.87		11,464.87	-	11,464.87
Finance & Accounting	1,728.00	2.50%	16,846.35		16,846.35	-	16,846.35
Insurance	378.00	0.55%	3,685.14		3,685.14	-	3,685.14
Facilities & Capital Management	463.00	0.67%	4,513.81		4,513.81	-	4,513.81
County Treasurer	1,014.00	1.47%	9,885.53		9,885.53	391.91	10,277.44
Central Services	2,045.00	2.96%	19,936.79		19,936.79	790.39	20,727.18
Clerk of Courts	9,529.00	13.81%	92,898.62		92,898.62	3,682.94	96,581.57
Judicial	19,844.00	28.76%	193,460.00		193,460.00	7,669.68	201,129.67
District Attorney	4,920.00	7.13%	47,965.29		47,965.29	1,901.57	49,866.86
Victim / Witness	1,613.00	2.34%	15,725.21		15,725.21	623.42	16,348.63
Emergency Government	469.00	0.68%	4,572.30		4,572.30	181.27	4,753.57
Register of Deeds	4,376.00	6.34%	42,661.81		42,661.81	1,691.32	44,353.13
Other Departments / Programs	15,783.00	22.87%	153,869.14	(132,543.03)	21,326.11	6,100.11	27,426.21
		-	-		-	-	-
Total	69,007.00	100.00%	672,752.17	(132,543.03)	540,209.14	23,032.60	563,241.74

Allocation Basis: Usable Square Footage by Occupying Department

Allocation Source: Maintenance Department

MARATHON COUNTY, WISCONSIN

FACILITIES MANAGEMENT

FUNCTIONAL COST ALLOCATIONS

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

Total 1st Tier Allocation	$ 272,295.37
Total 2nd Tier Allocation	9,134.89
Total Allocated Cost	$ 281,430.26

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Child Support	1,893	6.72%	18,286.33		18,286.33	613.46	18,899.80
Soc Svcs- Administration	21,594	76.61%	208,597.49	(273,321.00)	(64,723.51)	6,997.97	(57,725.53)
Childrens Court	1,174	4.16%	11,340.81		11,340.81	380.46	11,721.27
Other Departments / Programs	3,527	12.51%	34,070.73	(40,642.30)	(6,571.57)	1,143.00	(5,428.57)
		-	-		-	-	-
Total	28,188	100.00%	272,295.37	(313,963.30)	(41,667.93)	9,134.89	(32,533.04)

Allocation Basis: Usable Square Footage by Occupying Department

Allocation Source: Maintenance Department

MARATHON COUNTY, WISCONSIN

FACILITIES MANAGEMENT

FUNCTIONAL COST ALLOCATIONS

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

Total 1st Tier Allocation	$	129,439.64
Total 2nd Tier Allocation		4,128.98
Total Allocated Cost	$	133,568.61

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Parks, Recreation & Forestry	4,255.00	25.33%	32,783.67		32,783.67	1,045.76	33,829.43
UW Extension	7,448.00	44.33%	57,384.91		57,384.91	1,830.51	59,215.42
Veterans	783.00	4.66%	6,032.81		6,032.81	192.44	6,225.25
Other Departments / Programs	4,314.00	25.68%	33,238.25		33,238.25	1,060.26	34,298.51
Total	16,800.00	100.00%	129,439.64	-	129,439.64	4,128.98	133,568.61

Allocation Basis: Usable Square Footage by Occupying Department

Allocation Source: Maintenance Department

MARATHON COUNTY, WISCONSIN

FACILITIES MANAGEMENT

FUNCTIONAL COST ALLOCATIONS

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

Total 1st Tier Allocation	$	100,041.01
Total 2nd Tier Allocation		3,388.00
Total Allocated Cost	$	103,429.00

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Conservation, Planning & Zoning	8,970	100.00%	100,041.01	(900.00)	99,141.01	3,388.00	102,529.00
Total	8,970	100.00%	100,041.01	(900.00)	99,141.01	3,388.00	102,529.00

Allocation Basis: Usable Square Footage by Occupying Department

Allocation Source: Maintenance Department

MARATHON COUNTY, WISCONSIN

FACILITIES MANAGEMENT

FUNCTIONAL COST ALLOCATIONS

Department: **Facilities & Capital Management**
Function: **USDA Bldg**

Total 1st Tier Allocation	$	69,845.67
Total 2nd Tier Allocation		2,418.32
Total Allocated Cost	$	72,263.99

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Other Departments / Programs	4,752.00	100.00%	69,845.67	(60,169.40)	9,676.27	2,418.32	12,094.59
Total	4,752.00	100.00%	69,845.67	(60,169.40)	9,676.27	2,418.32	12,094.59

Allocation Basis: Usable Square Footage by Occupying Department

Allocation Source: Maintenance Department

MARATHON COUNTY, WISCONSIN

FACILITIES MANAGEMENT

FUNCTIONAL COST ALLOCATIONS

Department: **Facilities & Capital Management**
Function: **Shelter Home**

Total 1st Tier Allocation	$ 182,746.54
Total 2nd Tier Allocation	5,377.76
Total Allocated Cost	$ 188,124.30

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Shelter Home	21,200.00	100.00%	182,746.54		182,746.54	5,377.76	188,124.30
Total	21,200.00	100.00%	182,746.54	-	182,746.54	5,377.76	188,124.30

Allocation Basis: Usable Square Footage by Occupying Department

Allocation Source: Maintenance Department

MARATHON COUNTY, WISCONSIN

FACILITIES MANAGEMENT

FUNCTIONAL COST ALLOCATIONS

Department: **Facilities & Capital Management**
Function: **West Street Property**

Total 1st Tier Allocation	$	65,779.09
Total 2nd Tier Allocation		-
Total Allocated Cost	$	65,779.09

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Facilities & Capital Management	9,600.00	51.06%	33,589.32		33,589.32	-	33,589.32
Sheriff	9,200.00	48.94%	32,189.77		32,189.77	-	32,189.77
Total	18,800.00	100.00%	65,779.09	-	65,779.09	-	65,779.09

Allocation Basis: Usable Square Footage by Occupying Department

Allocation Source: Maintenance Department

MARATHON COUNTY, WISCONSIN

FACILITIES MANAGEMENT

FUNCTIONAL COST ALLOCATIONS

Department: Facilities & Capital Management
Function: Public Safety Bldg

Total 1st Tier Allocation	$ 467,606.32
Total 2nd Tier Allocation	6,298.81
Total Allocated Cost	$ 473,905.12

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Corporation Counsel	3,016	2.31%	10,821.00		10,821.00	-	10,821.00
Sheriff	14,284	10.96%	51,249.05		51,249.05	706.70	51,955.74
Corrections	109,320	83.88%	392,225.29		392,225.29	5,408.56	397,633.85
Other Departments / Programs	3,710	2.85%	13,310.98		13,310.98	183.55	13,494.53
		-	-		-	-	-
Total	130,330	100.00%	467,606.32	-	467,606.32	6,298.81	473,905.12

Allocation Basis: Usable Square Footage by Occupying Department

Allocation Source: Maintenance Department

MARATHON COUNTY, WISCONSIN

FACILITIES MANAGEMENT

FUNCTIONAL COST ALLOCATIONS

Department: **Facilities & Capital Management**
Function: **University Center**

Total 1st Tier Allocation	$ 38,442.19
Total 2nd Tier Allocation	-
Total Allocated Cost	$ 38,442.19

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Other Departments / Programs	100%	100.00%	38,442.19		38,442.19	-	38,442.19
Total	1.00	100.00%	38,442.19	-	38,442.19	-	38,442.19

Allocation Basis: Direct Allocation to Benefiting Deparmtent

Allocation Source: Maintenance Department

MARATHON COUNTY, WISCONSIN

FACILITIES MANAGEMENT

FUNCTIONAL COST ALLOCATIONS

Department: **Facilities & Capital Management**
Function: **Highway**

Total 1st Tier Allocation	$	27,218.99
Total 2nd Tier Allocation		1,142.54
Total Allocated Cost	$	28,361.52

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Highway	100%	100.00%	27,218.99		27,218.99	1,142.54	28,361.52
Total	100.00%	100.00%	27,218.99	-	27,218.99	1,142.54	28,361.52

Allocation Basis: Direct Allocation to Benefiting Deparmtent

Allocation Source: Maintenance Department

MARATHON COUNTY, WISCONSIN

FACILITIES MANAGEMENT

FUNCTIONAL COST ALLOCATIONS

Department: **Facilities & Capital Management**
Function: **Library**

Total 1st Tier Allocation	$ 470,456.26
Total 2nd Tier Allocation	14,871.88
Total Allocated Cost	$ 485,328.15

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Library	100%	100.00%	470,456.26		470,456.26	14,871.88	485,328.15
Total	100.00%	100.00%	470,456.26	-	470,456.26	14,871.88	485,328.15

Allocation Basis: Direct Allocation to Benefiting Deparmtent

Allocation Source: Maintenance Department

MARATHON COUNTY, WISCONSIN

FACILITIES MANAGEMENT

FUNCTIONAL COST ALLOCATIONS

Department: **Facilities & Capital Management**
Function: **Department Specific**

Total 1st Tier Allocation	$	49,969.36
Total 2nd Tier Allocation		-
Total Allocated Cost	$	49,969.36

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Emergency Government	4,500.00	9.01%	4,500.00		4,500.00	-	4,500.00
UW Dormitory	45,469.36	90.99%	45,469.36		45,469.36	-	45,469.36
Total	49,969.36	100.00%	49,969.36	-	49,969.36	-	49,969.36

Allocation Basis: Direct Allocation to Benefiting Deparmtent

Allocation Source: Maintenance Department

MARATHON COUNTY, WISCONSIN

FACILITIES MANAGEMENT

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Facilities & Capital Management

Grantee Department	Total	Courthouse / Annex	Health & Social Services Bldg	212 River Drive Bldg	210 River Drive Bldg	USDA Bldg
Building Use	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-
Special Accounting	-	-	-	-	-	-
Information Technology	-	-	-	-	-	-
Employee Resources	**31,869.62**	31,869.62	-	-	-	-
County Clerk	**23,397.70**	23,397.70	-	-	-	-
Corporation Counsel	**10,821.00**	-	-	-	-	-
County Administrator	**11,464.87**	11,464.87	-	-	-	-
Finance & Accounting	**16,846.35**	16,846.35	-	-	-	-
Insurance	**3,685.14**	3,685.14	-	-	-	-
Facilities & Capital Management	**38,103.13**	4,513.81	-	-	-	-
County Treasurer	**10,277.44**	10,277.44	-	-	-	-
Central Services	**20,727.18**	20,727.18	-	-	-	-
Clerk of Courts	**96,581.57**	96,581.57	-	-	-	-
Child Support	**18,899.80**	-	18,899.80	-	-	-
Soc Svcs- Administration	**(57,725.53)**	-	(57,725.53)	-	-	-
Soc Svcs- Income Maint	-	-	-	-	-	-
Soc Svcs- Programs	-	-	-	-	-	-
Special Education	-	-	-	-	-	-
Health Department	-	-	-	-	-	-
NCHCC	-	-	-	-	-	-
ADRC	-	-	-	-	-	-
Older American Act	-	-	-	-	-	-
Nutrition	-	-	-	-	-	-
Childrens Court	**11,721.27**	-	11,721.27	-	-	-
Shelter Home	**188,124.30**	-	-	-	-	-
Judicial	**201,129.67**	201,129.67	-	-	-	-
District Attorney	**49,866.86**	49,866.86	-	-	-	-
Victim / Witness	**16,348.63**	16,348.63	-	-	-	-
Sheriff	**84,145.51**	-	-	-	-	-
Corrections	**397,633.85**	-	-	-	-	-
Emergency Government	**9,253.57**	4,753.57	-	-	-	-
Justice Alternatives 177	-	-	-	-	-	-
Conservation, Planning & Zoning	**102,529.00**	-	-	-	102,529.00	-
Parks, Recreation & Forestry	**33,829.43**	-	-	33,829.43	-	-
Solid Waste	-	-	-	-	-	-
Highway	**28,361.52**	-	-	-	-	-
Central Wisconsin Airport	-	-	-	-	-	-
UW Extension	**59,215.42**	-	-	59,215.42	-	-
UW Dormitory	**45,469.36**	-	-	-	-	-
Library	**485,328.15**	-	-	-	-	-
Veterans	**6,225.25**	-	-	6,225.25	-	-
Register of Deeds	**44,353.13**	44,353.13	-	-	-	-
Other Departments / Programs	**120,327.46**	27,426.21	(5,428.57)	34,298.51	-	12,094.59
	2,108,810.64	563,241.74	(32,533.04)	133,568.61	102,529.00	12,094.59

MARATHON COUNTY, WISCONSIN

FACILITIES MANAGEMENT

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Facilities & Capital Management

Grantee Department	Shelter Home	West Street Property	Public Safety Bldg	University Center	Highway	Library	Department Specific
Building Use	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-
Special Accounting	-	-	-	-	-	-	-
Information Technology	-	-	-	-	-	-	-
Employee Resources	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-
Corporation Counsel	-	-	10,821.00	-	-	-	-
County Administrator	-	-	-	-	-	-	-
Finance & Accounting	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-
Facilities & Capital Management	-	33,589.32	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-
Central Services	-	-	-	-	-	-	-
Clerk of Courts	-	-	-	-	-	-	-
Child Support	-	-	-	-	-	-	-
Soc Svcs- Administration	-	-	-	-	-	-	-
Soc Svcs- Income Maint	-	-	-	-	-	-	-
Soc Svcs- Programs	-	-	-	-	-	-	-
Special Education	-	-	-	-	-	-	-
Health Department	-	-	-	-	-	-	-
NCHCC	-	-	-	-	-	-	-
ADRC	-	-	-	-	-	-	-
Older American Act	-	-	-	-	-	-	-
Nutrition	-	-	-	-	-	-	-
Childrens Court	-	-	-	-	-	-	-
Shelter Home	188,124.30	-	-	-	-	-	-
Judicial	-	-	-	-	-	-	-
District Attorney	-	-	-	-	-	-	-
Victim / Witness	-	-	-	-	-	-	-
Sheriff	-	32,189.77	51,955.74	-	-	-	-
Corrections	-	-	397,633.85	-	-	-	-
Emergency Government	-	-	-	-	-	-	4,500.00
Justice Alternatives 177	-	-	-	-	-	-	-
Conservation, Planning & Zoning	-	-	-	-	-	-	-
Parks, Recreation & Forestry	-	-	-	-	-	-	-
Solid Waste	-	-	-	-	-	-	-
Highway	-	-	-	-	28,361.52	-	-
Central Wisconsin Airport	-	-	-	-	-	-	-
UW Extension	-	-	-	-	-	-	-
UW Dormitory	-	-	-	-	-	-	45,469.36
Library	-	-	-	-	-	485,328.15	-
Veterans	-	-	-	-	-	-	-
Register of Deeds	-	-	-	-	-	-	-
Other Departments / Programs	-	-	13,494.53	38,442.19	-	-	-
	188,124.30	65,779.09	473,905.12	38,442.19	28,361.52	485,328.15	49,969.36

MARATHON COUNTY, WISCONSIN

COUNTY TREASURER

NATURE AND EXTENT OF SERVICES

The County Treasurer is responsible for the orderly collection, disbursement and recording of all monies received or disbursed by Marathon County. The County Treasurer's office is also responsible for monitoring records of transactions affecting taxes and the safekeeping of all County funds, including the investment of these funds in compliance with State Statutes and County Ordinances. This office also calculates and prepares tax bills for all municipalities, certifies plats and pays special assessments to taxation districts.

For plan purposes only the following activity is allowable for indirect cost allocation:

- **Receipts** - The activities related to general cash receipting are classified as "Receipts" and are also allowable for plan purposes. Allocation is based on the number of general receipts processed during a five-month sample period in 2011.

- **Payroll**: The Treasurer's Office works with the Finance Department in the preparation and processing of the County's payroll. Costs have been allocated based on the number of payroll disbursements processed during 2011.

All other activities of the County Treasurer are classified as "General Government" and have been appropriately disallowed for plan purposes.

Ref.: OMB Circular A-87, Attachment B, Sections 11, 16, 21, and 23.

MARATHON COUNTY, WISCONSIN

COUNTY TREASURER

DEPARTMENTAL COSTS BY FUNCTION

Department: **County Treasurer**

Functions:		General & Administrative	General Receipts	Payroll	General Government
Expenditures:					
Salaries & Wages	253,580.79	11,309.70	40,446.14	9,661.43	192,163.52
Fringe Benefits	130,819.90	5,834.57	20,865.77	4,984.24	99,135.32
Data Processing	6,574.73	293.23	1,048.67	250.50	4,982.33
Office Equipment	1,365.00	1,365.00		-	
Professional Services	43,366.07				43,366.07
Printing / Duplicating	3,656.92	3,656.92		-	
Office Machines R&M	5,076.00	5,076.00		-	
Bank Services	641.99	641.99		-	
Paper, Stationery, Forms	5,614.71	5,614.71			
Office Supplies	2,184.20	2,184.20		-	
Subscriptions & Dues	160.00	160.00		-	
Registration /Tuition Fees	460.00	460.00		-	
Travel, Conference & Training	1,381.23	1,381.23		-	
Publication of Legal Notices	5,761.11				5,761.11
Miscellaneous	1,400.93				1,400.93
					-
Total Expenditures	462,043.58	37,977.55	62,360.58	14,896.16	346,809.28
Disallowed / Capitalized	(376,932.15)	-			(376,932.15)
General & Administrative Allocation	-	(37,977.55)	6,340.19	1,514.49	30,122.87
Incoming Costs					
1st Allocation					
Building Use	6,533.95		1,090.81	260.56	5,182.57
Equipment Use	-		-	-	-
Special Accounting	513.02		85.65	20.46	406.91
Information Technology	28,736.82		4,797.49	1,145.98	22,793.35
Employee Resources	3,013.10		503.02	120.16	2,389.92
County Clerk	-		-	-	-
Corporation Counsel	-		-	-	-
County Administrator	1,497.79		250.05	59.73	1,188.01
Finance & Accounting	2,272.84		379.44	90.64	1,802.76
Insurance	3,897.12		650.61	155.41	3,091.10
Facilities & Capital Management	9,885.53		1,650.35	394.22	7,840.96
Total 1st Allocation	56,350.16	-	9,407.42	2,247.16	44,695.57
General & Administrative Allocation					
Unallocated	(44,695.57)				(44,695.57)
Total 1st Tier Allocation	**96,766.01**	**-**	**78,108.19**	**18,657.82**	**-**
2nd Allocation					
Building Use	1.48		0.25	0.06	1.18
Equipment Use	-		-	-	-
Special Accounting	3.15		0.53	0.13	2.50
Information Technology	137,373.51		22,933.93	5,478.26	108,961.32
Employee Resources	508.63		84.91	20.28	403.44
County Clerk	-		-	-	-
Corporation Counsel	-		-	-	-
County Administrator	179.83		30.02	7.17	142.64
Finance & Accounting	519.43		86.72	20.71	412.00
Insurance	3.62		0.61	0.14	2.88
Facilities & Capital Management	391.91		65.43	15.63	310.85
County Treasurer	12,309.55		2,055.03	490.89	9,763.64
Central Services	4,291.84		716.50	171.15	3,404.18
Clerk of Courts	-		-	-	-
Total 2nd Allocation	155,582.96	-	25,973.92	6,204.43	123,404.61
General & Administrative Allocation					
Unallocated	(123,404.61)				(123,404.61)
Total 2nd Tier Allocation	**32,178.35**	**-**	**25,973.92**	**6,204.43**	**-**
Total Incoming Costs	43,832.93	-	35,381.34	8,451.59	-
Total Allocated Cost	**$ 128,944.36**	**$ -**	**$ 104,082.11**	**$ 24,862.25**	**$ -**

MARATHON COUNTY, WISCONSIN

COUNTY TREASURER

FUNCTIONAL COST ALLOCATIONS

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

Total 1st Tier Allocation	$ 78,108.19
Total 2nd Tier Allocation	$ 25,973.92
Total Allocated Cost	$ 104,082.11

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Employee Resources	37.00	0.28%	218.00		218.00	-	218.00
County Clerk	20.00	0.15%	117.84		117.84	-	117.84
Corporation Counsel	24.00	0.18%	141.40		141.40	-	141.40
County Administrator	26.00	0.20%	153.19		153.19	-	153.19
Finance & Accounting	2,982.00	22.49%	17,569.48		17,569.48	-	17,569.48
County Treasurer	2,066.00	15.58%	12,172.55		12,172.55	-	12,172.55
Clerk of Courts	110.00	0.83%	648.10		648.10	352.65	1,000.75
Soc Svcs- Administration	453.00	3.42%	2,669.01		2,669.01	1,452.26	4,121.26
Health Department	63.00	0.48%	371.19		371.19	201.97	573.16
ADRC	2,004.00	15.12%	11,807.26		11,807.26	6,424.55	18,231.81
District Attorney	1,004.00	7.57%	5,915.41		5,915.41	3,218.69	9,134.10
Sheriff	432.00	3.26%	2,545.28		2,545.28	1,384.93	3,930.21
Conservation, Planning & Zoning	251.00	1.89%	1,478.85		1,478.85	804.67	2,283.53
Parks, Recreation & Forestry	854.00	6.44%	5,031.64		5,031.64	2,737.81	7,769.44
Solid Waste	203.00	1.53%	1,196.04		1,196.04	650.79	1,846.84
Highway	433.00	3.27%	2,551.17		2,551.17	1,388.14	3,939.31
Central Wisconsin Airport	123.00	0.93%	724.70		724.70	394.32	1,119.02
UW Extension	182.00	1.37%	1,072.32		1,072.32	583.47	1,655.78
Library	293.00	2.21%	1,726.31		1,726.31	939.32	2,665.63
Veterans	3.00	0.02%	17.68		17.68	9.62	27.29
Register of Deeds	826.00	6.23%	4,866.66		4,866.66	2,648.04	7,514.71
Other Departments / Programs	868.00	6.55%	5,114.12		5,114.12	2,782.69	7,896.81
Total	13,257.00	100.00%	78,108.19	-	78,108.19	25,973.92	104,082.11

Allocation Basis: General Receipts Processed by Treasurer's Office During 2011

Allocation Source: County Financial Records and Reports

MARATHON COUNTY, WISCONSIN

COUNTY TREASURER

FUNCTIONAL COST ALLOCATIONS

Department: County Treasurer
Function: Payroll

Total 1st Tier Allocation	$ 18,657.82
Total 2nd Tier Allocation	$ 6,204.43
Total Allocated Cost	$ 24,862.25

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Employee Resources	157.0	0.66%	123.61		123.61		123.61
County Clerk	113.0	0.48%	88.97		88.97		88.97
Corporation Counsel	212.0	0.89%	166.92		166.92	-	166.92
County Administrator	109.0	0.46%	85.82		85.82	-	85.82
Finance & Accounting	160.0	0.68%	125.98		125.98	-	125.98
Insurance	46.0	0.19%	36.22		36.22	-	36.22
Facilities & Capital Management	773.0	3.26%	608.62		608.62	-	608.62
County Treasurer	174.0	0.73%	137.00		137.00	-	137.00
Central Services	38.0	0.16%	29.92		29.92	10.74	40.66
Clerk of Courts	1,092.0	4.61%	859.79		859.79	308.62	1,168.41
Child Support	425.0	1.79%	334.62		334.62	120.11	454.74
Soc Svcs- Administration	266.0	1.12%	209.43		209.43	75.18	284.61
Soc Svcs- Income Maint	877.0	3.70%	690.51		690.51	247.86	938.37
Soc Svcs- Programs	1,222.0	5.16%	962.14		962.14	345.37	1,307.51
Health Department	1,255.0	5.30%	988.12		988.12	354.69	1,342.82
ADRC	457.0	1.93%	359.82		359.82	129.16	488.98
Older American Act	1,130.0	4.77%	889.70		889.70	319.36	1,209.07
Nutrition	968.0	4.08%	762.15		762.15	273.58	1,035.73
Shelter Home	741.0	3.13%	583.43		583.43	209.42	792.85
District Attorney	251.0	1.06%	197.62		197.62	70.94	268.56
Victim / Witness	111.0	0.47%	87.40		87.40	31.37	118.77
Sheriff	3,017.0	12.73%	2,375.43		2,375.43	852.67	3,228.11
Corrections	1,289.0	5.44%	1,014.89		1,014.89	364.30	1,379.19
Emergency Government	55.0	0.23%	43.30		43.30	15.54	58.85
Justice Alternatives 177	27.0	0.11%	21.26		21.26	7.63	28.89
Conservation, Planning & Zoning	662.0	2.79%	521.23		521.23	187.10	708.32
Parks, Recreation & Forestry	2,196.0	9.27%	1,729.02		1,729.02	620.64	2,349.66
Solid Waste	131.0	0.55%	103.14		103.14	37.02	140.17
Highway	2,154.0	9.09%	1,695.95		1,695.95	608.77	2,304.72
Central Wisconsin Airport	695.0	2.93%	547.21		547.21	196.42	743.63
UW Extension	127.0	0.54%	99.99		99.99	35.89	135.89
Library	1,479.0	6.24%	1,164.49		1,164.49	418.00	1,582.49
Veterans	80.0	0.34%	62.99		62.99	22.61	85.60
Register of Deeds	220.0	0.93%	173.22		173.22	62.18	235.39
Other Departments / Programs	988.0	4.17%	777.90		777.90	279.23	1,057.13
Total	23,697.00	100.00%	18,657.82	-	18,657.82	6,204.43	24,862.25

Allocation Basis: Payroll Disbursements Processed by Department During 2011

Allocation Source: Financial Records/Reports

MARATHON COUNTY, WISCONSIN

COUNTY TREASURER

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: County Treasurer

Grantee Department	Total	General Receipts	Payroll
Building Use	-	-	-
Equipment Use	-	-	-
Special Accounting	-	-	-
Information Technology	-	-	-
Employee Resources	341.61	218.00	123.61
County Clerk	206.81	117.84	88.97
Corporation Counsel	308.32	141.40	166.92
County Administrator	239.01	153.19	85.82
Finance & Accounting	17,695.46	17,569.48	125.98
Insurance	36.22	-	36.22
Facilities & Capital Management	608.62	-	608.62
County Treasurer	12,309.55	12,172.55	137.00
Central Services	40.66	-	40.66
Clerk of Courts	2,169.16	1,000.75	1,168.41
Child Support	454.74	-	454.74
Soc Svcs- Administration	4,405.88	4,121.26	284.61
Soc Svcs- Income Maint	938.37	-	938.37
Soc Svcs- Programs	1,307.51	-	1,307.51
Special Education	-	-	-
Health Department	1,915.97	573.16	1,342.82
NCHCC	-	-	-
ADRC	18,720.79	18,231.81	488.98
Older American Act	1,209.07	-	1,209.07
Nutrition	1,035.73	-	1,035.73
Childrens Court	-	-	-
Shelter Home	792.85	-	792.85
Judicial	-	-	-
District Attorney	9,402.66	9,134.10	268.56
Victim / Witness	118.77	-	118.77
Sheriff	7,158.32	3,930.21	3,228.11
Corrections	1,379.19	-	1,379.19
Emergency Government	58.85	-	58.85
Justice Alternatives 177	28.89	-	28.89
Conservation, Planning & Zoning	2,991.85	2,283.53	708.32
Parks, Recreation & Forestry	10,119.10	7,769.44	2,349.66
Solid Waste	1,987.00	1,846.84	140.17
Highway	6,244.03	3,939.31	2,304.72
Central Wisconsin Airport	1,862.65	1,119.02	743.63
UW Extension	1,791.67	1,655.78	135.89
UW Dormitory	-	-	-
Library	4,248.12	2,665.63	1,582.49
Veterans	112.89	27.29	85.60
Register of Deeds	7,750.10	7,514.71	235.39
Other Departments / Programs	8,953.95	7,896.81	1,057.13
	128,944.36	104,082.11	24,862.25

MARATHON COUNTY, WISCONSIN

CENTRAL SERVICES

NATURE AND EXTENT OF SERVICES

The Marathon County Clerk's Office provides oversees the County's Central Services Department. In addition to providing support to the County Clerk's offices this department also provides general support services for the County.

Costs related to County Clerk support have been classified as General Government and are appropriately excluded from further allocation. Other services provided and the methods of allocation are as follows:

- **Telephone Services** are provided to all county employees and are allocated to benefiting departments based on the number of telephone extensions listed for each department;

- **Mail Processing – General Postage** costs are allocated to departments not directly billed for postage costs based on the number of employees in the benefiting departments;

- **Postage – Billed** to specific departments have been allocated to benefiting departments based on the 2011 postage charges. Note that the affected departments have been excluded from the previous allocation;

- **Printing** costs are charged to benefiting departments based on the printing charges assessed during 2011.

NOTE: Direct billings have been identified and appropriately credited against allocated direct costs.

Ref.: OMB Circular A-87, Attachment B, Sections 10, 11, 23 and 35

MARATHON COUNTY, WISCONSIN

CENTRAL SERVICES

Department: Central Services

DEPARTMENTAL COSTS BY FUNCTION

Functions:	Total	General & Administrative	Telephone Services	Mail Processing General Postage	Postage - Billed	Printing	General Government
Expenditures:							
Salaries & Wages	27,570.84	-		9,685.86	2,389.56		15,495.62
Fringe Benefits	19,811.25			6,847.56	2,008.60		10,955.09
Telephone	53,904.89		53,904.89				
Long Distance Service	16,843.15		16,843.15				
Postage and Box Rent	218,772.41			163,134.89	55,637.52		
Office Machines R&M	12,461.06	4,375.63				8,085.43	
Paper, Stationery & Forms	391.90					391.90	
Printing / Duplicating	1,040.54					1,040.54	
Office Supplies	2,361.10	2,361.10					
Total Expenditures	353,157.15	6,736.73	70,748.04	179,668.12	60,035.68	9,517.87	26,450.71
Disallowed / Capitalized	(26,965.09)						(26,965.09)
General & Administrative Allocation	-	(6,736.73)	1,375.82	3,493.95	1,167.50	185.09	514.38
Incoming Costs							
1st Allocation							
Building Use	13,177.44		-	4,629.25	1,142.09	-	7,406.11
Equipment Use	-		-	-	-	-	-
Special Accounting	897.43		-	315.27	77.78	-	504.38
Information Technology	-		-	-	-	-	-
Employee Resources	502.18		-	176.42	43.52	-	282.24
County Clerk	3,029.26		-	1,064.18	262.55	-	1,702.53
Corporation Counsel	-		-	-	-	-	-
County Administrator	222.89		-	78.30	19.32	-	125.27
Finance & Accounting	1,687.36		-	592.77	146.24	-	948.34
Insurance	-		-	-	-	-	-
Facilities & Capital Management	19,936.79		-	7,003.81	1,727.92	-	11,205.06
County Treasurer	29.92		-	10.51	2.59	-	16.82
Total 1st Allocation	39,483.27	-	-	13,870.51	3,422.01	-	22,190.75
General & Administrative Allocation	-						
Unallocated	(22,190.75)						(22,190.75)
Total 1st Tier Allocation	**343,484.57**	-	**72,123.86**	**197,032.57**	**64,625.18**	**9,702.96**	-
2nd Allocation							
Building Use	2.99	-	-	1.05	0.26	-	1.68
Equipment Use	-	-	-	-	-	-	-
Special Accounting	5.48	-	-	1.93	0.48	-	3.08
Information Technology	-	-	-	-	-	-	-
Employee Resources	84.77	-	-	29.78	7.35	-	47.64
County Clerk	540.10	-	-	189.74	46.81	-	303.55
Corporation Counsel	-	-	-	-	-	-	-
County Administrator	19.36	-	-	6.80	1.68	-	10.88
Finance & Accounting	383.46	-	-	134.71	33.23	-	215.52
Insurance	-	-	-	-	-	-	-
Facilities & Capital Management	790.39	-	-	277.66	68.50	-	444.22
County Treasurer	10.74	-	-	3.77	0.93	-	6.04
Central Services	572.77	-	-	201.21	49.64	-	321.91
Clerk of Courts	-	-	-	-	-	-	-
Total 2nd Allocation	2,410.07	-	-	846.66	208.88	-	1,354.53
General & Administrative Allocation							
Unallocated	(1,354.53)						(1,354.53)
Total 2nd Tier Allocation	**1,055.54**	-	-	**846.66**	**208.88**	-	-
Total Incoming Costs	18,348.05	-	-	14,717.16	3,630.89	-	-
Total Allocated Cost	**$ 344,540.11**	**$ -**	**$ 72,123.86**	**$ 197,879.23**	**$ 64,834.06**	**$ 9,702.96**	**$ -**

MARATHON COUNTY, WISCONSIN

CENTRAL SERVICES

FUNCTIONAL COST ALLOCATIONS

Department: **Central Services**
Function: **Telephone Services**

Total 1st Tier Allocation	$ 72,123.86
Total 2nd Tier Allocation	-
Total Allocated Cost	$ 72,123.86

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Information Technology	27.00	5.34%	3,848.51		3,848.51		3,848.51
Employee Resources	5.00	0.99%	712.69		712.69		712.69
County Clerk	4.00	0.79%	570.15		570.15		570.15
Corporation Counsel	7.00	1.38%	997.76		997.76		997.76
County Administrator	4.00	0.79%	570.15		570.15		570.15
Finance & Accounting	7.00	1.38%	997.76		997.76		997.76
Insurance	1.00	0.20%	142.54		142.54		142.54
Facilities & Capital Management	7.00	1.38%	997.76		997.76		997.76
County Treasurer	6.00	1.19%	855.22		855.22		855.22
Clerk of Courts	37.00	7.31%	5,273.88		5,273.88	-	5,273.88
Child Support	16.00	3.16%	2,280.60		2,280.60	-	2,280.60
Soc Svcs- Administration	10.00	1.98%	1,425.37		1,425.37	-	1,425.37
Soc Svcs- Income Maint	32.00	6.32%	4,561.19		4,561.19	-	4,561.19
Soc Svcs- Programs	47.00	9.29%	6,699.25		6,699.25	-	6,699.25
Special Education	19.00	3.75%	2,708.21	(1,047.50)	1,660.71	-	1,660.71
Health Department	45.00	8.89%	6,414.18	(96.80)	6,317.38	-	6,317.38
ADRC	19.00	3.75%	2,708.21		2,708.21	-	2,708.21
Older American Act	35.00	6.92%	4,988.80		4,988.80	-	4,988.80
Childrens Court	1.00	0.20%	142.54		142.54	-	142.54
Shelter Home	2.00	0.40%	285.07		285.07	-	285.07
Judicial	5.00	0.99%	712.69		712.69	-	712.69
District Attorney	20.00	3.95%	2,850.75		2,850.75	-	2,850.75
Victim / Witness	4.00	0.79%	570.15		570.15	-	570.15
Sheriff	42.00	8.30%	5,986.57		5,986.57	-	5,986.57
Corrections	4.00	0.79%	570.15	(3,832.95)	(3,262.80)	-	(3,262.80)
Emergency Government	2.00	0.40%	285.07		285.07	-	285.07
Conservation, Planning & Zoning	20.00	3.95%	2,850.75		2,850.75	-	2,850.75
Parks, Recreation & Forestry	17.00	3.36%	2,423.13		2,423.13	-	2,423.13
Solid Waste	5.00	0.99%	712.69		712.69	-	712.69
Highway	12.00	2.37%	1,710.45		1,710.45	-	1,710.45
Central Wisconsin Airport	5.00	0.99%	712.69		712.69	-	712.69
UW Extension	14.00	2.77%	1,995.52		1,995.52	-	1,995.52
Library	5.00	0.99%	712.69	(1,306.34)	(593.65)	-	(593.65)
Veterans	3.00	0.59%	427.61		427.61	-	427.61
Register of Deeds	8.00	1.58%	1,140.30		1,140.30	-	1,140.30
Other Departments / Programs	9.00	1.78%	1,282.84	(3,868.01)	(2,585.17)	-	(2,585.17)
Total	506.00	100.00%	72,123.86	(10,151.60)	61,972.26	-	61,972.26

Allocation Basis: Telephone Extensions by Department

Allocation Source: Employee Phone Directory and Staffing Reports

MARATHON COUNTY, WISCONSIN

CENTRAL SERVICES

FUNCTIONAL COST ALLOCATIONS

Department: **Central Services**
Function: **Mail Processing General Postage**

Total 1st Tier Allocation	$	197,032.57
Total 2nd Tier Allocation		846.66
Total Allocated Cost	$	197,879.23

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Employee Resources	6.00	1.74%	3,436.61		3,436.61		3,436.61
County Clerk	4.00	1.16%	2,291.08		2,291.08		2,291.08
Corporation Counsel	8.00	2.33%	4,582.15		4,582.15		4,582.15
County Administrator	4.00	1.16%	2,291.08		2,291.08		2,291.08
Finance & Accounting	7.00	2.03%	4,009.38		4,009.38		4,009.38
Insurance	2.00	0.58%	1,145.54		1,145.54	-	1,145.54
Facilities & Capital Management	29.00	8.43%	16,610.30		16,610.30	-	16,610.30
County Treasurer	6.00	1.74%	3,436.61		3,436.61	-	3,436.61
Central Services	1.00	0.29%	572.77		572.77	-	572.77
Clerk of Courts	39.00	11.34%	22,338.00		22,338.00	119.20	22,457.20
Child Support	16.00	4.65%	9,164.31		9,164.31	48.90	9,213.21
Older American Act	3.00	0.87%	1,718.31		1,718.31	9.17	1,727.48
Nutrition	1.00	0.29%	572.77		572.77	3.06	575.83
Shelter Home	27.00	7.85%	15,464.77		15,464.77	82.53	15,547.29
District Attorney	9.00	2.62%	5,154.92		5,154.92	27.51	5,182.43
Victim / Witness	4.00	1.16%	2,291.08		2,291.08	12.23	2,303.30
Emergency Government	2.00	0.58%	1,145.54		1,145.54	6.11	1,151.65
Conservation, Planning & Zoning	29.00	8.43%	16,610.30		16,610.30	88.64	16,698.94
Highway	73.00	21.22%	41,812.14		41,812.14	223.13	42,035.27
Central Wisconsin Airport	25.00	7.27%	14,319.23		14,319.23	76.41	14,395.64
Veterans	3.00	0.87%	1,718.31		1,718.31	9.17	1,727.48
Register of Deeds	8.00	2.33%	4,582.15		4,582.15	24.45	4,606.61
Other Departments / Programs	38.00	11.05%	21,765.23		21,765.23	116.15	21,881.37
Total	344.00	100.00%	197,032.57	-	197,032.57	846.66	197,879.23

Allocation Basis: Number of Employees by Department Not Direct Billed

Allocation Source: Personnel and Financial Records and Reports

MARATHON COUNTY, WISCONSIN

CENTRAL SERVICES

FUNCTIONAL COST ALLOCATIONS

Department: **Central Services**
Function: **Postage - Billed**

Total 1st Tier Allocation	$	64,625.18
Total 2nd Tier Allocation		208.88
Total Allocated Cost	$	64,834.06

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Soc Svcs- Administration	33,242.97	59.75%	38,613.02	(33,242.97)	5,370.05	124.80	5,494.86
Special Education	2,573.95	4.63%	2,989.74	(2,573.95)	415.79	9.66	425.46
ADRC	3,949.62	7.10%	4,587.64	(3,949.62)	638.02	14.83	652.85
Sheriff	4,346.91	7.81%	5,049.11	(4,346.91)	702.20	16.32	718.52
Parks, Recreation & Forestry	327.64	0.59%	380.57	(327.64)	52.93	1.23	54.16
Solid Waste	309.63	0.56%	359.65	(309.63)	50.02	1.16	51.18
UW Extension	275.28	0.49%	319.75	(275.28)	44.47	1.03	45.50
Library	3,141.04	5.65%	3,648.44	(3,141.04)	507.40	11.79	519.19
Other Departments / Programs	7,470.48	13.43%	8,677.26	(7,470.48)	1,206.78	28.05	1,234.82
Total	55,637.52	100.00%	64,625.18	(55,637.52)	8,987.66	208.88	9,196.54

Allocation Basis: Postage Charges by Benefiting Department During 2011

Allocation Source: Finance Department Records and Reports

MARATHON COUNTY, WISCONSIN

CENTRAL SERVICES

FUNCTIONAL COST ALLOCATIONS

Department: Central Services
Function: Printing

Total 1st Tier Allocation	$ 9,702.96
Total 2nd Tier Allocation	-
Total Allocated Cost	$ 9,702.96

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Corporation Counsel	40.20	0.55%	53.20	(40.20)	13.00	-	13.00
Finance & Accounting	100.40	1.37%	132.88	(100.40)	32.48	-	32.48
Facilities & Capital Management	31.75	0.43%	42.02	(31.75)	10.27	-	10.27
Clerk of Courts	1.50	0.02%	1.99	(1.50)	0.49	-	0.49
Health Department	28.75	0.39%	38.05	(28.75)	9.30	-	9.30
Conservation, Planning & Zoning	15.50	0.21%	20.51	(15.50)	5.01	-	5.01
Parks, Recreation & Forestry	1,120.00	15.28%	1,482.31	(1,120.00)	362.31	-	362.31
Other Departments / Programs	5,993.25	81.75%	7,932.00	(5,993.25)	1,938.75	-	1,938.75
Total	7,331.35	100.00%	9,702.96	(7,331.35)	2,371.61	-	2,371.61

Allocation Basis: Printing Fees paid by Department During 2011

Allocation Source: Finance Department Records and Reports

MARATHON COUNTY, WISCONSIN

CENTRAL SERVICES

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: **Central Services**

Grantee Department	Total	Telephone Services	Mail Processing General Postage	Postage - Billed	Printing
Building Use	-	-	-	-	-
Equipment Use	-	-	-	-	-
Special Accounting	-	-	-	-	-
Information Technology	3,848.51	3,848.51	-	-	-
Employee Resources	4,149.30	712.69	3,436.61	-	-
County Clerk	2,861.23	570.15	2,291.08	-	-
Corporation Counsel	5,592.92	997.76	4,582.15	-	13.00
County Administrator	2,861.23	570.15	2,291.08	-	-
Finance & Accounting	5,039.62	997.76	4,009.38	-	32.48
Insurance	1,288.08	142.54	1,145.54	-	-
Facilities & Capital Management	17,618.34	997.76	16,610.30	-	10.27
County Treasurer	4,291.84	855.22	3,436.61	-	-
Central Services	572.77	-	572.77	-	-
Clerk of Courts	27,731.56	5,273.88	22,457.20	-	0.49
Child Support	11,493.81	2,280.60	9,213.21	-	-
Soc Svcs- Administration	6,920.23	1,425.37	-	5,494.86	-
Soc Svcs- Income Maint	4,561.19	4,561.19	-	-	-
Soc Svcs- Programs	6,699.25	6,699.25	-	-	-
Special Education	2,086.17	1,660.71	-	425.46	-
Health Department	6,326.68	6,317.38	-	-	9.30
NCHCC	-	-	-	-	-
ADRC	3,361.06	2,708.21	-	652.85	-
Older American Act	6,716.28	4,988.80	1,727.48	-	-
Nutrition	575.83	-	575.83	-	-
Childrens Court	142.54	142.54	-	-	-
Shelter Home	15,832.37	285.07	15,547.29	-	-
Judicial	712.69	712.69	-	-	-
District Attorney	8,033.18	2,850.75	5,182.43	-	-
Victim / Witness	2,873.45	570.15	2,303.30	-	-
Sheriff	6,705.08	5,986.57	-	718.52	-
Corrections	(3,262.80)	(3,262.80)	-	-	-
Emergency Government	1,436.73	285.07	1,151.65	-	-
Justice Alternatives 177	-	-	-	-	-
Conservation, Planning & Zoning	19,554.70	2,850.75	16,698.94	-	5.01
Parks, Recreation & Forestry	2,839.60	2,423.13	-	54.16	362.31
Solid Waste	763.87	712.69	-	51.18	-
Highway	43,745.72	1,710.45	42,035.27	-	-
Central Wisconsin Airport	15,108.33	712.69	14,395.64	-	-
UW Extension	2,041.02	1,995.52	-	45.50	-
UW Dormitory	-	-	-	-	-
Library	(74.46)	(593.65)	-	519.19	-
Veterans	2,155.09	427.61	1,727.48	-	-
Register of Deeds	5,746.90	1,140.30	4,606.61	-	-
Other Departments / Programs	22,469.77	(2,585.17)	21,881.37	1,234.82	1,938.75
	271,419.64	61,972.26	197,879.23	9,196.54	2,371.61

MARATHON COUNTY, WISCONSIN

CLERK OF COURTS

NATURE AND EXTENT OF SERVICES

The Marathon County Clerk of Courts performs the normal duties associated with that function and in addition, provides direct support to the Child Support Program. Costs associated with the general Clerk of Court functions have been allocated to General Government and disallowed for plan purposes.

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

Ref.: OMB Circular A-87, Attachment B, Sections 11 and 23.

MARATHON COUNTY, WISCONSIN

CLERK OF COURTS

Department: Clerk of Courts
DEPARTMENTAL COSTS BY FUNCTION

Functions:	Total	General & Administrative	Child Support	General Government
Expenditures:				
Salaries & Wages	1,527,287.54		12,548.23	1,514,739.31
Fringe Benefits	876,024.86		7,197.44	868,827.42
Mediation & Study Fees	9,601.50			9,601.50
OWI Assessements	29,455.00			29,455.00
Printing / Duplicating	23,630.76	23,630.76		
Legal Fees	485,112.52			485,112.52
Sheriff Processing Fees	2.14			2.14
Office Furniture & Equipment	1,383.69	1,383.69		
Paper, Stationery, Forms	5,281.75	5,281.75		
Office Supplies	20,079.10	20,079.10		
Data Processing	10,067.00	10,067.00		
Telephone, Telegraph	860.82	860.82		
Other Professional Services	349.15			349.15
Psych Services & Evaluations	103,287.54			103,287.54
Office Machines & Equipment Repair	469.98	469.98		
Pathology	42,521.30			42,521.30
Lab/Medical Supplies	1,766.40			1,766.40
Other Special Services	73,030.76			73,030.76
Jury & Witness Fees	86,161.29			86,161.29
Officer Fees	12,317.20			12,317.20
Temporary / Contractural Services	1,210.00			1,210.00
Registration /Tuition Fees	1,685.50	1,685.50		
Travel & Training Fees, Meals, Gas, Oil, etc.	4,111.08	4,111.08		
Insurance - Auto Liability/Comp	497.00	497.00		
Parking	573.75	573.75		
Books, Periodicals, Subscriptons	30,169.83	30,169.83		
Total Expenditures	3,346,937.46	98,810.26	19,745.67	3,228,381.53
Disallowed / Capitalized	(3,326,379.96)		-	(3,326,379.96)
General & Administrative Allocation	-	(98,810.26)	811.83	97,998.43
Incoming Costs				
1st Allocation				
Building Use	61,402.34		504.48	60,897.86
Equipment Use	4,042.44		33.21	4,009.23
Special Accounting	3,040.99		24.98	3,016.00
Information Technology	-		-	-
Employee Resources	20,739.68		170.40	20,569.28
County Clerk	-		-	-
Corporation Counsel	-		-	-
County Administrator	4,590.11		37.71	4,552.40
Finance & Accounting	30,999.23		254.69	30,744.54
Insurance	12,085.14		99.29	11,985.85
Facilities & Capital Management	92,898.62		763.26	92,135.37
County Treasurer	1,507.89		12.39	1,495.50
Central Services	27,612.36		226.86	27,385.50
Total 1st Allocation	258,918.81	-	2,127.28	256,791.53
General & Administrative Allocation	-			
Unallocated	(256,791.53)			(256,791.53)
Total 1st Tier Allocation	**22,684.78**	-	**22,684.78**	-
2nd Allocation				
Building Use	13.93	-	0.11	13.82
Equipment Use	17.37	-	0.14	17.22
Special Accounting	16.97	-	0.14	16.83
Information Technology	-	-	-	-
Employee Resources	3,306.12	-	27.16	3,278.95
County Clerk	-	-	-	-
Corporation Counsel	-	-	-	-
County Administrator	448.81	-	3.69	445.12
Finance & Accounting	7,054.15	-	57.96	6,996.19
Insurance	11.24	-	0.09	11.15
Facilities & Capital Management	3,682.94	-	30.26	3,652.68
County Treasurer	661.27	-	5.43	655.84
Central Services	119.20	-	0.98	118.23
Clerk of Courts	-	-	-	-
Total 2nd Allocation	15,332.00	-	125.97	15,206.03
General & Administrative Allocation				
Unallocated	(15,206.03)			(15,206.03)
Total 2nd Tier Allocation	**125.97**	-	**125.97**	-
Total Incoming Costs	2,253.25	-	2,253.25	-
Total Allocated Cost	**$ 22,810.75**	**$ -**	**$ 22,810.75**	**$ 0.00**

MARATHON COUNTY, WISCONSIN

CLERK OF COURTS

FUNCTIONAL COST ALLOCATIONS

Department: **Clerk of Courts**
Function: **Child Support**

Total 1st Tier Allocation	$ 22,684.78
Total 2nd Tier Allocation	125.97
Total Allocated Cost	$ 22,810.75

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Child Support	100.0%	100.00%	22,684.78	(19,745.67)	2,939.11	125.97	3,065.08
Total	100.0%	100.00%	22,684.78	(19,745.67)	2,939.11	125.97	3,065.08

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Child Support Claim Reports

MARATHON COUNTY, WISCONSIN

CLERK OF COURTS

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Clerk of Courts

Grantee Department	Total	Child Support
Building Use	-	-
Equipment Use	-	-
Special Accounting	-	-
Information Technology	-	-
Employee Resources	-	-
County Clerk	-	-
Corporation Counsel	-	-
County Administrator	-	-
Finance & Accounting	-	-
Insurance	-	-
Facilities & Capital Management	-	-
County Treasurer	-	-
Central Services	-	-
Clerk of Courts	-	-
Child Support	**3,065.08**	3,065.08
Soc Svcs- Administration	-	-
Soc Svcs- Income Maint	-	-
Soc Svcs- Programs	-	-
Special Education	-	-
Health Department	-	-
NCHCC	-	-
ADRC	-	-
Older American Act	-	-
Nutrition	-	-
Childrens Court	-	-
Shelter Home	-	-
Judicial	-	-
District Attorney	-	-
Victim / Witness	-	-
Sheriff	-	-
Corrections	-	-
Emergency Government	-	-
Justice Alternatives 177	-	-
Conservation, Planning & Zoning	-	-
Parks, Recreation & Forestry	-	-
Solid Waste	-	-
Highway	-	-
Central Wisconsin Airport	-	-
UW Extension	-	-
UW Dormitory	-	-
Library	-	-
Veterans	-	-
Register of Deeds	-	-
Other Departments / Programs	-	-
	3,065.08	3,065.08