

# CENTRAL SERVICES COST ALLOCATION PLAN

MARATHON COUNTY, WISCONSIN

Based on 2013 Financials



MARATHON  
COUNTY



**Sequoia Consulting Group**

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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 2015 based on actual expenditures and offsetting revenues occurring during fiscal year 2013.

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 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 2013. When the 2013 fixed costs are compared to the 2011 fixed costs the difference is referred to as the Roll Forward amount. When the roll forward amount is added to the 2013 fixed costs the resulting total is referred to as the Proposed Cost for 2015. Proposed costs are used in various grant applications, grant reporting and in budget development and preparation.

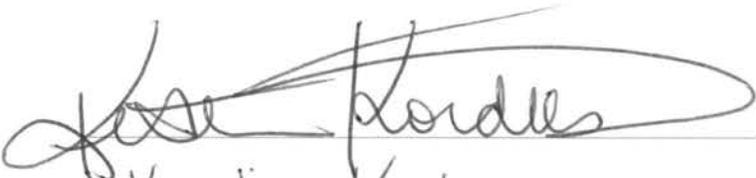
**CERTIFICATE OF COST ALLOCATION PLAN**

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

- 1) All costs included in this proposal (as dated below) to establish cost allocations or billings for the year ended December 31, 2013 are allowable in accordance with requirements of OMB Circular A-87, "Cost Principles for State, Local, and Indian Tribal Governments," and the Federal Award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
  
- 2) All costs included in this proposal are properly allocable to Federal Awards on the basis of a beneficial or causal relationship between the expenses incurred and the awards 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:**   
**Name of Official:** Kristi Kordus  
**Title:** Finance Director  
**Date of Execution:** 10/27/14

**MARATHON, WISCONSIN**  
**COST ALLOCATION PLAN**  
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**SUMMARY OF ALLOCATED COSTS  
MARATHON COUNTY, WISCONSIN  
FISCAL YEAR 2013**

Central Service Departments	Child Support	Soc Svcs- Administration	Soc Svcs- Income Maint	Soc Svcs- Programs	Special Education	Health Department
Building Use	\$ 556	\$ 6,340	\$ -	\$ -	\$ -	-
Equipment Use	-	-	-	-	-	-
Special Accounting	3	75	-	-	-	48
Information Technology	-	158,389	-	-	381	280,515
Employee Resources	10,768	11,566	25,574	29,611	-	33,684
County Clerk	-	-	-	-	-	-
Corporation Counsel	26,414	26,652	-	-	2,191	13,364
County Administrator	-	-	-	-	-	10,913
Finance & Accounting	7,808	6,063	7,007	72,464	284	16,185
Insurance	-	38,120	-	-	(13,189)	10,451
Facilities & Capital Management	17,312	(84,452)	-	-	-	-
County Treasurer	358	2,670	850	984	-	1,429
Central Services	8,476	(162)	4,011	4,749	1,191	25,328
Clerk of Courts	3,977	-	-	-	-	-
<b>Total Allocated Costs</b>	<b>75,671</b>	<b>165,262</b>	<b>37,441</b>	<b>107,809</b>	<b>(9,142)</b>	<b>391,916</b>
<b>Rollforward</b>	<b>(14,485)</b>	<b>997</b>	<b>(13,767)</b>	<b>258</b>	<b>(11,227)</b>	<b>4,083</b>
<b>Total Proposed Costs</b>	<b>\$ 61,187</b>	<b>\$ 166,258</b>	<b>\$ 23,674</b>	<b>\$ 108,066</b>	<b>\$ (20,370)</b>	<b>\$ 395,998</b>



**SUMMARY OF ALLOCATED COSTS  
MARATHON COUNTY, WISCONSIN  
FISCAL YEAR 2013**

Central Service Departments	NCHCC	ADRC	Older American Act	Nutrition	Juvenile Detention	Shelter Home	Judicial
Building Use	\$ -	\$ -	\$ -	\$ -	\$ 345	\$ -	\$ 129,143
Equipment Use	-	-	-	-	-	-	-
Special Accounting	-	12	-	-	-	16	-
Information Technology	-	-	-	-	5,244	846	-
Employee Resources	-	19,917	18,171	14,133	-	15,479	-
County Clerk	-	-	-	-	-	-	-
Corporation Counsel	(5,620)	8,732	-	-	-	-	8,732
County Administrator	28,862	5,391	-	-	-	-	14,431
Finance & Accounting	-	71,489	(2,676)	(2,081)	-	3,407	-
Insurance	(12,155)	(17,811)	-	-	580	-	-
Facilities & Capital Management	-	-	-	-	10,737	171,438	273,852
County Treasurer	-	7,511	604	470	-	514	-
Central Services	-	2,832	13,882	9,014	106	9,968	106
Clerk of Courts	-	-	-	-	-	-	-
<b>Total Allocated Costs</b>	<b>11,087</b>	<b>98,073</b>	<b>29,981</b>	<b>21,536</b>	<b>17,011</b>	<b>201,668</b>	<b>426,263</b>
Rollforward	-	13,642	(16,815)	(12,617)	-	-	-
<b>Total Proposed Costs</b>	<b>\$ 11,087</b>	<b>\$ 111,714</b>	<b>\$ 13,165</b>	<b>\$ 8,919</b>	<b>\$ 17,011</b>	<b>\$ 201,668</b>	<b>\$ 426,263</b>

**SUMMARY OF ALLOCATED COSTS  
MARATHON COUNTY, WISCONSIN  
FISCAL YEAR 2013**

Central Service Departments	District Attorney	Victim / Witness	Sheriff	Corrections	Emergency Government	Justice Alternatives 177
<b>Building Use</b>	\$ 32,019	\$ 10,497	\$ 92,959	\$ 711,446	\$ 3,052	\$ -
<b>Equipment Use</b>	-	-	-	-	-	-
<b>Special Accounting</b>	1,091	91	3,226	1,375	53	-
<b>Information Technology</b>	6,513	-	307,431	-	11,588	-
<b>Employee Resources</b>	6,730	2,692	99,347	32,303	1,346	673
<b>County Clerk</b>	-	-	-	-	-	-
<b>Corporation Counsel</b>	-	-	53,423	4,382	19,905	-
<b>County Administrator</b>	6,989	-	30,950	28,923	33,300	-
<b>Finance &amp; Accounting</b>	8,179	1,133	37,258	15,411	1,019	144
<b>Insurance</b>	2,925	-	15,987	-	(836)	-
<b>Facilities &amp; Capital Management</b>	67,897	22,260	53,660	199,563	6,472	-
<b>County Treasurer</b>	3,858	89	3,299	1,086	108	22
<b>Central Services</b>	6,353	2,119	4,552	(2,386)	954	-
<b>Clerk of Courts</b>	-	-	-	-	-	-
<b>Total Allocated Costs</b>	<b>142,555</b>	<b>38,881</b>	<b>702,093</b>	<b>992,103</b>	<b>76,962</b>	<b>839</b>
<b>Rollforward</b>	-	-	-	-	-	-
<b>Total Proposed Costs</b>	<b>\$ 142,555</b>	<b>\$ 38,881</b>	<b>\$ 702,093</b>	<b>\$ 992,103</b>	<b>\$ 76,962</b>	<b>\$ 839</b>

**SUMMARY OF ALLOCATED COSTS  
MARATHON COUNTY, WISCONSIN  
FISCAL YEAR 2013**

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	1,637	12,545	7	76	35	952	203
Information Technology	30,663	56,166	9,939	123,539	-	5,075	-
Employee Resources	17,665	54,938	4,458	58,177	17,857	1,346	-
County Clerk	-	-	-	-	-	-	-
Corporation Counsel	17,463	8,732	8,732	19,905	8,732	-	-
County Administrator	39,467	22,947	5,391	20,168	2,481	17,986	-
Finance & Accounting	13,741	82,561	8,725	69,312	11,806	6,320	1,245
Insurance	4,475	(25,889)	(7,718)	(62,349)	(20,624)	984	13,312
Facilities & Capital Management	96,340	31,377	-	37,616	-	54,922	-
County Treasurer	650	5,183	705	2,613	908	82	-
Central Services	12,204	1,884	774	33,827	11,028	2,326	-
Clerk of Courts	-	-	-	-	-	-	-
<b>Total Allocated Costs</b>	<b>234,306</b>	<b>250,445</b>	<b>31,012</b>	<b>302,883</b>	<b>32,223</b>	<b>89,995</b>	<b>14,761</b>
Rollforward	-	-	-	-	-	-	-
<b>Total Proposed Costs</b>	<b>\$ 234,306</b>	<b>\$ 250,445</b>	<b>\$ 31,012</b>	<b>\$ 302,883</b>	<b>\$ 32,223</b>	<b>\$ 89,995</b>	<b>\$ 14,761</b>



**SUMMARY OF ALLOCATED COSTS  
MARATHON COUNTY, WISCONSIN  
FISCAL YEAR 2013**

	Library	Veterans	Register of Deeds	Other Departments / Programs	Total Allocated Costs
Central Service Departments					
Building Use	\$ -	\$ -	\$ 28,479	\$ 127,895	\$ 1,142,731
Equipment Use	-	-	-	-	-
Special Accounting	6	166	128	535	22,282
Information Technology	6,133	2,157	31,509	4,991	1,041,077
Employee Resources	29,841	2,019	5,396	28,181	541,871
County Clerk	-	-	-	-	-
Corporation Counsel	19,654	4,382	-	4,382	250,153
County Administrator	1,014	12,403	2,696	61,508	345,819
Finance & Accounting	34,972	1,464	1,993	9,297	484,532
Insurance	(12,404)	554	1,667	6,200	(77,721)
Facilities & Capital Management	423,594	5,774	60,390	73,735	1,522,486
County Treasurer	2,205	83	5,386	1,842	43,509
Central Services	(605)	1,589	4,344	19,340	177,806
Clerk of Courts	-	-	-	-	3,977
<b>Total Allocated Costs</b>	<b>504,411</b>	<b>30,591</b>	<b>141,986</b>	<b>337,905</b>	<b>5,498,523</b>
Rollforward	-	-	-	-	(49,933)
<b>Total Proposed Costs</b>	<b>\$ 504,411</b>	<b>\$ 30,591</b>	<b>\$ 141,986</b>	<b>\$ 337,905</b>	<b>\$ 5,448,590</b>



**SCHEDULE OF FIXED COSTS  
MARATHON COUNTY, WISCONSIN  
FISCAL YEAR 2013**

<u>Grantee Department</u>	<u>Final Costs 2013</u>	<u>Fixed Costs 2011</u>	<u>Rollforward</u>	<u>Actual Costs with Rollforward</u>
Child Support	75,671.29	90,156.00	(14,484.71)	61,186.58
Soc Svcs- Administration	165,261.56	164,265.00	996.56	166,258.12
Soc Svcs- Income Maint	37,441.14	51,208.00	(13,766.86)	23,674.28
Soc Svcs- Programs	107,808.62	107,551.00	257.62	108,066.24
Special Education	(9,142.43)	2,085.00	(11,227.43)	(20,369.86)
Health Department	391,915.67	387,833.00	4,082.67	395,998.35
NCHCC	11,086.93	-	-	11,086.93
ADRC	98,072.67	84,431.00	13,641.67	111,714.35
Older American Act	29,980.63	46,796.00	(16,815.37)	13,165.27
Nutrition	21,535.79	34,153.00	(12,617.21)	8,918.58
Juvenile Detention	17,010.91	-	-	17,010.91
Shelter Home	201,668.34	-	-	201,668.34
Judicial	426,263.31	-	-	426,263.31
District Attorney	142,554.52	-	-	142,554.52
Victim / Witness	38,881.11	-	-	38,881.11
Sheriff	702,092.62	-	-	702,092.62
Corrections	992,103.02	-	-	992,103.02
Emergency Government	76,961.71	-	-	76,961.71
Justice Alternatives 177	839.22	-	-	839.22
Conservation, Planning & Zoning	234,306.01	-	-	234,306.01
Parks, Recreation & Forestry	250,444.76	-	-	250,444.76
Solid Waste	31,012.08	-	-	31,012.08
Highway	302,882.98	-	-	302,882.98
Central Wisconsin Airport	32,222.69	-	-	32,222.69
UW Extension	89,994.72	-	-	89,994.72
UW Dormitory	14,760.57	-	-	14,760.57
Library	504,410.76	-	-	504,410.76
Veterans	30,590.55	-	-	30,590.55
Register of Deeds	141,986.30	-	-	141,986.30
Other Departments / Programs	337,905.32	-	-	337,905.32
	<u>5,498,523.37</u>	<u>968,478.00</u>	<u>(49,933.05)</u>	<u>5,448,590.32</u>

**SCHEDULE OF DEPARTMENTAL COSTS  
MARATHON COUNTY, WISCONSIN  
FISCAL YEAR 2013**

Central Service Department	Expenditures	Cost Adjustments	Disallowed / Capitalized	Direct Billings	Total Allocated Costs
Building Use	\$ -	\$ 1,305,219	\$ -	\$ -	\$ 1,305,219
Equipment Use	-	19,720	-	-	19,720
Special Accounting	88,188	-	-	(47,114)	41,074
Information Technology	1,152,878	-	-	-	1,152,878
Employee Resources	468,056	9,107	-	(9,314)	467,848
County Clerk	316,327	(196,808)	(106,762)	-	12,758
Corporation Counsel	552,910	-	-	(239,574)	313,336
County Administrator	388,194	-	-	-	388,194
Finance & Accounting	582,898	(90,336)	-	(36,455)	456,107
Insurance	15,152,827	(12,287,258)	(2,448,271)	(433,532)	(16,233)
Facilities & Capital Management	2,332,234	(26,597)	-	(593,596)	1,712,042
County Treasurer	406,312	-	(332,261)	-	74,051
Central Services	303,327	-	(29,312)	(69,437)	204,578
Clerk of Courts	3,088,572	-	(3,069,702)	(18,065)	805
less unallocated Incoming costs					(633,852)
	<u>\$ 24,832,722</u>	<u>\$ (11,266,952)</u>	<u>\$ (5,986,308)</u>	<u>\$ (1,447,087)</u>	<u>\$ 5,498,523</u>

# SCHEDULE OF ALLOCATION BASIS

## MARATHON COUNTY, WISCONSIN

### FISCAL YEAR 2013

Department	Departmental Function	Allocation Base
1	<b>Building Use</b> Courthouse Complex Health & Social Services Bldg	Usable square footage by Benefiting Department Usable square footage by Benefiting Department
2	<b>Equipment Use</b> Equipment Depreciation	Depreciation Expense by Central Service Department Asset Location
3	<b>Special Accounting</b> General Audit Department Specific Audit Cost Allocation Plan	Accounts Payable Disbursements by Departments Not Direct Billed for Audit Services During 2013 Audit Fees Direct Billed During 2013 Number of Departmental Functions Analyzed in 2012 Cost Plan
4	<b>Information Technology</b> IT Services	Distribution of Work Hours Support by Benefiting Department During 2013
5	<b>Employee Resources</b> Personnel Administration Department Specific	Number of Employees by Department Direct Allocation to Benefiting Department
6	<b>County Clerk</b> Central Services	Direct Allocation to Benefiting Department
7	<b>Corporation Counsel</b> Departmental Support Child Support Social Services NCHC Services	Time / Effort to Benefiting Department During 2012-2013 Direct Allocation to Benefiting Department Direct Allocation to Benefiting Department Direct Allocation to Benefiting Department
8	<b>County Administrator</b> Department Specific	Time/Effort by Benefiting Department During 2013
9	<b>Finance &amp; Accounting</b> Accounting & Budgets Payroll Department Specific	AP Checks processed by Department During 2013 Payroll Disbursements Processed by Department During 2013 with Highway weighted 75% - less effort. Direct Allocation to Benefiting Department
10	<b>Insurance</b> Property & Casulty Insurance	General Liability Insurance Charges by Department During 2013
11	<b>Facilities &amp; Capital Management</b> Courthouse / Annex Health & Social Services Bldg 212 River Drive Bldg 210 River Drive Bldg USDA Bldg Shelter Home West Street Property Public Safety Bldg University Center Highway Library	Usable Square Footage by Occupying Department Usable Square Footage by Occupying Department Direct Allocation to Benefiting Department Direct Allocation to Benefiting Department Direct Allocation to Benefiting Department
12	<b>County Treasurer</b> General Receipts Payroll	General Receipts Processed by Treasurer's Office During 2013 Payroll Disbursements Processed by Department During 2013
13	<b>Central Services</b> Telephone Services Mail Processing General Postage Postage - Billed Printing	Telephone Extensions by Department Number of Employees by Department Not Direct Billed Postage Charges by Benefiting Department During 2013 Printing Fees paid by Department During 2013
14	<b>Clerk of Courts</b> 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 2013 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 2013 depreciation expense for Courthouse and Courthouse Annex buildings and improvements total \$1,296,945.24.
- **Health and Social Services Building** – GASB S-34 compliant fixed asset records show the 2013 depreciation expense for the Health and Social Services Building totaling \$8,274.19.

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



**DEPARTMENT 1  
FISCAL 2013**

**MARATHON COUNTY, WISCONSIN  
BUILDING USE  
DEPARTMENTAL COSTS BY FUNCTION**

<b>Department: Building Use</b>			
<b>Functions:</b>	<b>Total</b>	<b>Courthouse Complex</b>	<b>Health &amp; Social Services Bldg</b>
Cost Adjustments:			
Building Use Charge	1,305,219.43	1,296,945.24	8,274.19
<b>Total Cost Adjustments</b>	<b>1,305,219.43</b>	<b>1,296,945.24</b>	<b>8,274.19</b>
Incoming Costs			
Total 1st Allocation	-	-	-
Unallocated	-		
<b>Total 1st Tier Allocation</b>	<b>1,305,219.43</b>	<b>1,296,945.24</b>	<b>8,274.19</b>
2nd Allocation			
Building Use	-	-	-
Equipment Use	-	-	-
Special Accounting	327.27	325.20	2.07
Information Technology	-	-	-
Employee Resources	-	-	-
County Clerk	-	-	-
Corporation Counsel	-	-	-
County Administrator	-	-	-
Finance & Accounting	-	-	-
Insurance	-	-	-
Facilities & Capital Management	-	-	-
County Treasurer	-	-	-
Central Services	-	-	-
Clerk of Courts	-	-	-
<b>Total 2nd Allocation</b>	<b>327.27</b>	<b>325.20</b>	<b>2.07</b>
<b>Total 2nd Tier Allocation</b>	<b>327.27</b>	<b>325.20</b>	<b>2.07</b>
Unallocated	-		
Total Incoming Costs	327.27	325.20	2.07
<b>Total Allocated Cost</b>	<b>1,305,546.70</b>	<b>1,297,270.44</b>	<b>8,276.26</b>

**DEPARTMENT 1  
FISCAL 2013**

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

Department: Building Use  
Function: Courthouse Complex

Total 1st Tier Allocation \$ 1,296,945.24  
Total 2nd Tier Allocation \$ 325.20  
Total Allocated Cost \$ 1,297,270.44

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Employee Resources	3,269	1.64%	21,269.08	-	21,269.08	5.33	21,274.41
County Clerk	2,400	1.20%	15,615.11	-	15,615.11	3.92	15,619.02
Corporation Counsel	3,016	1.51%	19,622.98	-	19,622.98	4.92	19,627.90
County Administrator	1,176	0.59%	7,651.40	-	7,651.40	1.92	7,653.32
Finance & Accounting	1,728	0.87%	11,242.88	-	11,242.88	2.82	11,245.70
Insurance	378	0.19%	2,459.38	-	2,459.38	0.62	2,460.00
Facilities & Capital Management	463	0.23%	3,012.41	-	3,012.41	0.76	3,013.17
County Treasurer	1,014	0.51%	6,597.38	-	6,597.38	1.65	6,599.04
Central Services	2,045	1.03%	13,305.37	-	13,305.37	3.34	13,308.71
Clerk of Courts	9,529	4.78%	61,998.48	-	61,998.48	15.55	62,014.03
Judicial	19,844	9.96%	129,110.91	-	129,110.91	32.37	129,143.28
District Attorney	4,920	2.47%	32,010.97	-	32,010.97	8.03	32,019.00
Victim / Witness	1,613	0.81%	10,494.65	-	10,494.65	2.63	10,497.28
Sheriff	14,284	7.17%	92,935.91	-	92,935.91	23.30	92,959.21
Corrections	109,320	54.84%	711,268.12	-	711,268.12	178.34	711,446.47
Emergency Government	469	0.24%	3,051.45	-	3,051.45	0.77	3,052.22
Register of Deeds	4,376	2.20%	28,471.55	-	28,471.55	7.14	28,478.68
Other Departments / Programs	19,493	9.78%	126,827.20	-	126,827.20	31.80	126,859.00
<b>Total</b>	<b>199,337</b>	<b>100.00%</b>	<b>1,296,945.24</b>	<b>-</b>	<b>1,296,945.24</b>	<b>325.20</b>	<b>1,297,270.44</b>

Allocation Basis: Usable square footage by Benefiting Department

Allocation Source: Square footage measurements provided by Facilities Management

**DEPARTMENT 1  
FISCAL 2013**

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

Department: Building Use  
Function: Health & Social Services Bldg

Total 1st Tier Allocation \$ 8,274.19  
Total 2nd Tier Allocation \$ 2.07  
Total Allocated Cost \$ 8,276.26

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Child Support	1,893	6.72%	555.66	-	555.66	0.14	555.80
Soc Svcs- Administration	21,594	76.61%	6,338.61	-	6,338.61	1.59	6,340.20
Juvenile Detention	1,174	4.16%	344.61	-	344.61	0.09	344.70
Other Departments / Programs	3,527	12.51%	1,035.30	-	1,035.30	0.26	1,035.56
<b>Total</b>	<b>28,188</b>	<b>100.00%</b>	<b>8,274.19</b>	<b>-</b>	<b>8,274.19</b>	<b>2.07</b>	<b>8,276.26</b>

Allocation Basis: Usable square footage by Benefiting Department

Allocation Source: Square footage measurements provided by Facilities Management

**DEPARTMENT 1  
FISCAL 2013**

**MARATHON COUNTY, WISCONSIN**

**BUILDING USE**

**SUMMARY OF DEPARTMENTAL ALLOCATED COSTS**

Department: Building Use

<u>Grantee Department</u>	<u>Total</u>	<u>Courthouse Complex</u>	<u>Health &amp; Social Services Bldg</u>
Building Use	-	-	-
Equipment Use	-	-	-
Special Accounting	-	-	-
Information Technology	-	-	-
Employee Resources	21,274.41	21,274.41	-
County Clerk	15,619.02	15,619.02	-
Corporation Counsel	19,627.90	19,627.90	-
County Administrator	7,653.32	7,653.32	-
Finance & Accounting	11,245.70	11,245.70	-
Insurance	2,460.00	2,460.00	-
Facilities & Capital Management	3,013.17	3,013.17	-
County Treasurer	6,599.04	6,599.04	-
Central Services	13,308.71	13,308.71	-
Clerk of Courts	62,014.03	62,014.03	-
Child Support	555.80	-	555.80
Soc Svcs- Administration	6,340.20	-	6,340.20
Soc Svcs- Income Maint	-	-	-
Soc Svcs- Programs	-	-	-
Special Education	-	-	-
Health Department	-	-	-
NCHCC	-	-	-
ADRC	-	-	-
Older American Act	-	-	-
Nutrition	-	-	-
Juvenile Detention	344.70	-	344.70
Shelter Home	-	-	-
Judicial	129,143.28	129,143.28	-
District Attorney	32,019.00	32,019.00	-
Victim / Witness	10,497.28	10,497.28	-
Sheriff	92,959.21	92,959.21	-
Corrections	711,446.47	711,446.47	-
Emergency Government	3,052.22	3,052.22	-
Justice Alternatives 177	-	-	-
Conservation, Planning & Zoning	-	-	-
Parks, Recreation & Forestry	-	-	-
Solid Waste	-	-	-
Highway	-	-	-
Central Wisconsin Airport	-	-	-
UW Extension	-	-	-
UW Dormitory	-	-	-
Library	-	-	-
Veterans	-	-	-
Register of Deeds	28,478.68	28,478.68	-
Other Departments / Programs	127,894.56	126,859.00	1,035.56
<b>1,305,546.70</b>	<b>1,297,270.44</b>	<b>8,276.26</b>	



**DEPARTMENT 2  
FISCAL 2013**

**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 \$19,719.52 was recorded as depreciation for the central services departments during 2013.

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

**DEPARTMENT 2  
FISCAL 2013**

**MARATHON COUNTY, WISCONSIN  
EQUIPMENT USE  
DEPARTMENTAL COSTS BY FUNCTION**

<b>Department: Equipment Use</b>			
Functions:	Total	Equipment Depreciation	
Cost Adjustments:			
Equipment Use Charge	19,719.52	19,719.52	
<b>Total Cost Adjustments</b>	<u>19,719.52</u>	<u>19,719.52</u>	
 Incoming Costs			
1st Allocation			
Building Use	<u>-</u>	<u>-</u>	
<b>Total 1st Allocation</b>	-	-	
Unallocated	-	-	
<b>Total 1st Tier Allocation</b>	<b>19,719.52</b>	<b>19,719.52</b>	
2nd Allocation			
Equipment Use	-	-	
Special Accounting	163.64	163.64	
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	<u>-</u>	<u>-</u>	
<b>Total 2nd Allocation</b>	163.64	163.64	
<b>Total 2nd Tier Allocation</b>	<b>163.64</b>	<b>163.64</b>	
Unallocated	-	-	
<b>Total Incoming Costs</b>	-	-	
 <b>Total Allocated Cost</b>	<u><b>19,883.16</b></u>	<u><b>19,883.16</b></u>	



**DEPARTMENT 2  
FISCAL 2013**

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

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

Total 1st Tier Allocation	\$	19,719.52
Total 2nd Tier Allocation		<u>163.64</u>
Total Allocated Cost	\$	19,883.16

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
County Administrator	3,066.97	15.55%	3,066.97	-	3,066.97	25.45	3,092.42
Finance & Accounting	1,376.76	6.98%	1,376.76	-	1,376.76	11.42	1,388.18
Facilities & Capital Management	13,207.52	66.98%	13,207.52	-	13,207.52	109.60	13,317.12
Clerk of Courts	2,068.27	10.49%	2,068.27	-	2,068.27	17.16	2,085.43
<b>Total</b>	<u>19,719.52</u>	<u>100.00%</u>	<u>19,719.52</u>	<u>-</u>	<u>19,719.52</u>	<u>163.64</u>	<u>19,883.16</u>

Allocation Basis: Depreciation Expense by Central Service Department Asset Location

Allocation Source: Fixed Asset Management System and Depreciation Records effective 12/31/2013 - Finance Department

**DEPARTMENT 2  
FISCAL 2013**

**MARATHON COUNTY, WISCONSIN**

**EQUIPMENT USE**

**SUMMARY OF DEPARTMENTAL ALLOCATED COSTS**

Department: Equipment Use

<u>Grantee Department</u>	<b>Total</b>	<b>Equipment Depreciation</b>
Building Use	-	-
Equipment Use	-	-
Special Accounting	-	-
Information Technology	-	-
Employee Resources	-	-
County Clerk	-	-
Corporation Counsel	-	-
County Administrator	<b>3,092.42</b>	3,092.42
Finance & Accounting	<b>1,388.18</b>	1,388.18
Insurance	-	-
Facilities & Capital Management	<b>13,317.12</b>	13,317.12
County Treasurer	-	-
Central Services	-	-
Clerk of Courts	<b>2,085.43</b>	2,085.43
	<hr/>	<hr/>
	<b>19,883.16</b>	<b>19,883.16</b>
	<hr/> <hr/>	<hr/> <hr/>



**DEPARTMENT 3  
FISCAL 2013**

**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 2013.

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 2012 plan that was prepared during 2013.

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



**DEPARTMENT 3  
FISCAL 2013**

**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	80,988.00		33,874.10	47,113.90	
Indirect Cost Allocation Plan	7,200.00				7,200.00
<b>Total Expenditures</b>	<b>88,188.00</b>	<b>-</b>	<b>33,874.10</b>	<b>47,113.90</b>	<b>7,200.00</b>
Disallowed / Capitalized	-	-	-	-	-
General & Administrative Allocation	-				
Incoming Costs					
1st Allocation					
Building Use	-		-	-	-
Equipment Use	-		-	-	-
<b>Total 1st Allocation</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Unallocated	-				
<b>Total 1st Tier Allocation</b>	<b>88,188.00</b>	<b>-</b>	<b>33,874.10</b>	<b>47,113.90</b>	<b>7,200.00</b>
2nd Allocation					
Special Accounting	490.91		188.56	262.27	40.08
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	-		-	-	-
<b>Total 2nd Allocation</b>	<b>490.91</b>	<b>-</b>	<b>188.56</b>	<b>262.27</b>	<b>40.08</b>
<b>Total 2nd Tier Allocation</b>	<b>490.91</b>	<b>-</b>	<b>188.56</b>	<b>262.27</b>	<b>40.08</b>
Unallocated	-				
Total Incoming Costs	490.91	-	188.56	262.27	40.08
<b>Total Allocated Cost</b>	<b>88,678.91</b>	<b>-</b>	<b>34,062.66</b>	<b>47,376.17</b>	<b>7,240.08</b>

**DEPARTMENT 3  
FISCAL 2013**

**MARATHON COUNTY, WISCONSIN**

**SPECIAL ACCOUNTING**

**FUNCTIONAL COST ALLOCATIONS**

Department: Special Accounting  
Function: General Audit

Total 1st Tier Allocation	\$	33,874.10
Total 2nd Tier Allocation		<u>188.56</u>
Total Allocated Cost	\$	34,062.66

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Employee Resources	167	2.62%	888.48		888.48	4.95	893.43
County Clerk	63	0.99%	335.18		335.18	1.87	337.04
Corporation Counsel	62	0.97%	329.86		329.86	1.84	331.69
County Administrator	33	0.52%	175.57		175.57	0.98	176.55
Finance & Accounting	58	0.91%	308.58		308.58	1.72	310.29
Insurance	65	1.02%	345.82		345.82	1.93	347.74
Facilities & Capital Management	690	10.84%	3,670.98		3,670.98	20.43	3,691.41
County Treasurer	33	0.52%	175.57		175.57	0.98	176.55
Central Services	39	0.61%	207.49		207.49	1.16	208.65
Clerk of Courts	1,041	16.35%	5,538.39		5,538.39	30.83	5,569.22
Shelter Home	3	0.05%	15.96		15.96	0.09	16.05
District Attorney	204	3.20%	1,085.33		1,085.33	6.04	1,091.37
Victim / Witness	17	0.27%	90.44		90.44	0.50	90.95
Sheriff	603	9.47%	3,208.12		3,208.12	17.86	3,225.98
Corrections	257	4.04%	1,367.31		1,367.31	7.61	1,374.92
Emergency Government	10	0.16%	53.20		53.20	0.30	53.50
Conservation, Planning & Zoning	306	4.81%	1,628.00		1,628.00	9.06	1,637.06
Parks, Recreation & Forestry	2,345	36.83%	12,476.01		12,476.01	69.45	12,545.46
UW Extension	178	2.80%	947.01		947.01	5.27	952.28
UW Dormitory	38	0.60%	202.17		202.17	1.13	203.30
Veterans	31	0.49%	164.93		164.93	0.92	165.85
Register of Deeds	24	0.38%	127.69		127.69	0.71	128.40
Other Departments / Programs	100	1.57%	532.03		532.03	2.96	534.99
		-	-		-	-	-
<b>Total</b>	<b>6,367.00</b>	<b>100.00%</b>	<b>33,874.10</b>	<b>-</b>	<b>33,874.10</b>	<b>188.56</b>	<b>34,062.66</b>

Allocation Basis: Accounts Payable Disbursements by Departments Not Direct Billed for Audit Services During 2013

Allocation Source: Finance Department Records and Reports

**DEPARTMENT 3  
FISCAL 2013**

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

Department: Special Accounting  
Function: Department Specific Audit

Total 1st Tier Allocation \$ 47,113.90  
Total 2nd Tier Allocation 262.27  
Total Allocated Cost \$ 47,376.17

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Child Support	567.21	1.20%	567.21	(567.21)	-	3.16	3.16
Soc Svcs- Administration	13,562.83	28.79%	13,562.83	(13,562.83)	-	75.50	75.50
Health Department	8,537.58	18.12%	8,537.58	(8,537.58)	-	47.53	47.53
ADRC	2,140.83	4.54%	2,140.83	(2,140.83)	-	11.92	11.92
Solid Waste	1,203.94	2.56%	1,203.94	(1,203.94)	-	6.70	6.70
Highway	13,615.98	28.90%	13,615.98	(13,615.98)	-	75.79	75.79
Central Wisconsin Airport	6,357.40	13.49%	6,357.40	(6,357.40)	-	35.39	35.39
Library	1,128.13	2.39%	1,128.13	(1,128.13)	-	6.28	6.28
		-	-	-	-	-	-
<b>Total</b>	<b>47,113.90</b>	<b>100.00%</b>	<b>47,113.90</b>	<b>(47,113.90)</b>	<b>-</b>	<b>262.27</b>	<b>262.27</b>

Allocation Basis: Audit Fees Direct Billed During 2013

Allocation Source: Finance Department Records and Reports

**DEPARTMENT 3  
FISCAL 2013**

**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		40.08
Total Allocated Cost	\$	7,240.08

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Building Use	2.00	4.55%	327.27		327.27	-	327.27
Equipment Use	1.00	2.27%	163.64		163.64	-	163.64
Special Accounting	3.00	6.82%	490.91		490.91	-	490.91
Information Technology	1.00	2.27%	163.64		163.64	1.05	164.69
Employee Resources	2.00	4.55%	327.27		327.27	2.11	329.38
County Clerk	2.00	4.55%	327.27		327.27	2.11	329.38
Corporation Counsel	4.00	9.09%	654.55		654.55	4.22	658.76
County Administrator	1.00	2.27%	163.64		163.64	1.05	164.69
Finance & Accounting	3.00	6.82%	490.91		490.91	3.16	494.07
Insurance	3.00	6.82%	490.91		490.91	3.16	494.07
Facilities & Capital Management	12.00	27.27%	1,963.64		1,963.64	12.66	1,976.29
County Treasurer	3.00	6.82%	490.91		490.91	3.16	494.07
Central Services	5.00	11.36%	818.18		818.18	5.27	823.46
Clerk of Courts	2.00	4.55%	327.27		327.27	2.11	329.38
		-	-		-	-	-
<b>Total</b>	<b>44.00</b>	<b>100.00%</b>	<b>7,200.00</b>	<b>-</b>	<b>7,200.00</b>	<b>40.08</b>	<b>7,240.08</b>

Allocation Basis: Number of Departmental Functions Analyzed in 2012 Cost Plan

Allocation Source: 2012 Indirect Cost Allocation Plan Prepared During 2013

**DEPARTMENT 3  
FISCAL 2013**

**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	327.27	-	-	327.27
Equipment Use	163.64	-	-	163.64
Special Accounting	490.91	-	-	490.91
Information Technology	164.69	-	-	164.69
Employee Resources	1,222.81	893.43	-	329.38
County Clerk	666.42	337.04	-	329.38
Corporation Counsel	990.46	331.69	-	658.76
County Administrator	341.24	176.55	-	164.69
Finance & Accounting	804.37	310.29	-	494.07
Insurance	841.82	347.74	-	494.07
Facilities & Capital Management	5,667.71	3,691.41	-	1,976.29
County Treasurer	670.62	176.55	-	494.07
Central Services	1,032.10	208.65	-	823.46
Clerk of Courts	5,898.60	5,569.22	-	329.38
Child Support	3.16	-	3.16	-
Soc Svcs- Administration	75.50	-	75.50	-
Soc Svcs- Income Maint	-	-	-	-
Soc Svcs- Programs	-	-	-	-
Special Education	-	-	-	-
Health Department	47.53	-	47.53	-
NCHCC	-	-	-	-
ADRC	11.92	-	11.92	-
Older American Act	-	-	-	-
Nutrition	-	-	-	-
Juvenile Detention	-	-	-	-
Shelter Home	16.05	16.05	-	-
Judicial	-	-	-	-
District Attorney	1,091.37	1,091.37	-	-
Victim / Witness	90.95	90.95	-	-
Sheriff	3,225.98	3,225.98	-	-
Corrections	1,374.92	1,374.92	-	-
Emergency Government	53.50	53.50	-	-
Justice Alternatives 177	-	-	-	-
Conservation, Planning & Zoning	1,637.06	1,637.06	-	-
Parks, Recreation & Forestry	12,545.46	12,545.46	-	-
Solid Waste	6.70	-	6.70	-
Highway	75.79	-	75.79	-
Central Wisconsin Airport	35.39	-	35.39	-
UW Extension	952.28	952.28	-	-
UW Dormitory	203.30	203.30	-	-
Library	6.28	-	6.28	-
Veterans	165.85	165.85	-	-
Register of Deeds	128.40	128.40	-	-
Other Departments / Programs	534.99	534.99	-	-
	<b>41,565.01</b>	<b>34,062.66</b>	<b>262.27</b>	<b>7,240.08</b>

**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 2013 Marathon County was assessed \$1,152,877.50 for its share of services & support.

Costs are allocated based on the number of hours of support by benefiting department during 2013 as identified on the Work Distribution report provided by the City-County Data Center Commission.

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



**DEPARTMENT 4  
FISCAL 2013**

**MARATHON COUNTY, WISCONSIN  
DATA PROCESSING  
DEPARTMENTAL COSTS BY FUNCTION**

<b>Department:</b>		<b>Information Technology</b>		
<b>Functions:</b>	<b>Total</b>	<b>General &amp; Administrative</b>	<b>IT Services</b>	
<b>Expenditures:</b>				
Salaries & Wages	-	-		
Fringe Benefits	-			
Contracted Services	1,152,877.50		1,152,877.50	
				<hr/>
Total Expenditures	1,152,877.50	-	1,152,877.50	
<b>Cost Adjustments:</b>				
Intra-County Charges	-			
				<hr/>
Total Cost Adjustments	-	-	-	
Disallowed / Capitalized	-			
<b>General &amp; Administrative Allocation</b>				
<b>Incoming Costs</b>				
1st Allocation				
Building Use	-		-	
Equipment Use	-		-	
Special Accounting	163.64		163.64	
				<hr/>
Total 1st Allocation	163.64	-	163.64	
Unallocated	-			
<b>Total 1st Tier Allocation</b>	<b>1,153,041.14</b>	<b>-</b>	<b>1,153,041.14</b>	
<b>2nd Allocation</b>				
Information Technology	51,624.74		51,624.74	
Employee Resources	124.96		124.96	
County Clerk	-		-	
Corporation Counsel	8,430.74		8,430.74	
County Administrator	25,407.03		25,407.03	
Finance & Accounting	-		-	
Insurance	2,336.22		2,336.22	
Facilities & Capital Management	-		-	
County Treasurer	-		-	
Central Services	2,638.54		2,638.54	
Clerk of Courts	-		-	
Building Use	-		-	
Equipment Use	-		-	
Special Accounting	1.05		1.05	
				<hr/>
Total 2nd Allocation	90,563.28	-	90,563.28	
Unallocated	-			
<b>Total 2nd Tier Allocation</b>	<b>90,563.28</b>	<b>-</b>	<b>90,563.28</b>	
Total Incoming Costs	90,726.92	-	90,726.92	
<b>Total Allocated Cost</b>	<b>1,243,604.42</b>	<b>-</b>	<b>1,243,604.42</b>	

**DEPARTMENT 4  
FISCAL 2013**

**MARATHON COUNTY, WISCONSIN  
DATA PROCESSING  
FUNCTIONAL COST ALLOCATIONS**

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

Total 1st Tier Allocation \$ 1,153,041.14  
Total 2nd Tier Allocation 90,563.28  

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Total Allocated Cost \$ 1,243,604.42

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Information Technology	330.25	4.48%	51,624.74		51,624.74	-	51,624.74
Employee Resources	62.75	0.85%	9,809.09		9,809.09	806.55	10,615.64
County Clerk	80.75	1.09%	12,622.85		12,622.85	1,037.91	13,660.76
Corporation Counsel	20.00	0.27%	3,126.40		3,126.40	257.07	3,383.47
County Administrator	110.50	1.50%	17,273.38		17,273.38	1,420.29	18,693.67
Finance & Accounting	237.50	3.22%	37,126.04		37,126.04	3,052.67	40,178.71
Insurance	2.25	0.03%	351.72		351.72	28.92	380.64
Facilities & Capital Management	53.50	0.73%	8,363.13		8,363.13	687.65	9,050.78
County Treasurer	146.75	1.99%	22,939.99		22,939.99	1,886.23	24,826.21
Clerk of Courts	178.00	2.41%	27,824.99		27,824.99	2,287.89	30,112.89
Soc Svcs- Administration	936.25	12.69%	146,354.77		146,354.77	12,033.93	158,388.70
Special Education	2.25	0.03%	351.72		351.72	28.92	380.64
Health Department	1,658.15	22.48%	259,202.32		259,202.32	21,312.75	280,515.07
Juvenile Detention	31.00	0.42%	4,845.93		4,845.93	398.45	5,244.38
Shelter Home	5.00	0.07%	781.60		781.60	64.27	845.87
District Attorney	38.50	0.52%	6,018.33		6,018.33	494.85	6,513.18
Sheriff	1,817.25	24.64%	284,072.86		284,072.86	23,357.72	307,430.57
Emergency Government	68.50	0.93%	10,707.93		10,707.93	880.45	11,588.39
Conservation, Planning & Zoning	181.25	2.46%	28,333.03		28,333.03	2,329.67	30,662.70
Parks, Recreation & Forestry	332.00	4.50%	51,898.30		51,898.30	4,267.31	56,165.61
Solid Waste	58.75	0.80%	9,183.81		9,183.81	755.13	9,938.94
Highway	730.25	9.90%	114,152.82		114,152.82	9,386.14	123,538.96
UW Extension	30.00	0.41%	4,689.61		4,689.61	385.60	5,075.21
Library	36.25	0.49%	5,666.61		5,666.61	465.93	6,132.54
Veterans	12.75	0.17%	1,993.08		1,993.08	163.88	2,156.96
Register of Deeds	186.25	2.53%	29,114.63		29,114.63	2,393.93	31,508.57
Other Departments / Programs	29.50	0.40%	4,611.45		4,611.45	379.17	4,990.62
			-		-	-	-
<b>Total</b>	<b>7,376.15</b>	<b>100.00%</b>	<b>1,153,041.14</b>	<b>-</b>	<b>1,153,041.14</b>	<b>90,563.28</b>	<b>1,243,604.42</b>

Allocation Basis: Distribution of Work Hours Support by Benefiting Department During 2013

Allocation Source: City-County Data Center

**DEPARTMENT 4  
FISCAL 2013**

**MARATHON COUNTY, WISCONSIN**

**DATA PROCESSING**

**SUMMARY OF DEPARTMENTAL ALLOCATED COSTS**

Department: Information Technology

<u>Grantee Department</u>	<u>Total</u>	<u>IT Services</u>
Building Use	-	-
Equipment Use	-	-
Special Accounting	-	-
Information Technology	51,624.74	51,624.74
Employee Resources	10,615.64	10,615.64
County Clerk	13,660.76	13,660.76
Corporation Counsel	3,383.47	3,383.47
County Administrator	18,693.67	18,693.67
Finance & Accounting	40,178.71	40,178.71
Insurance	380.64	380.64
Facilities & Capital Management	9,050.78	9,050.78
County Treasurer	24,826.21	24,826.21
Central Services	-	-
Clerk of Courts	30,112.89	30,112.89
Child Support	-	-
Soc Svcs- Administration	158,388.70	158,388.70
Soc Svcs- Income Maint	-	-
Soc Svcs- Programs	-	-
Special Education	380.64	380.64
Health Department	280,515.07	280,515.07
NCHCC	-	-
ADRC	-	-
Older American Act	-	-
Nutrition	-	-
Juvenile Detention	5,244.38	5,244.38
Shelter Home	845.87	845.87
Judicial	-	-
District Attorney	6,513.18	6,513.18
Victim / Witness	-	-
Sheriff	307,430.57	307,430.57
Corrections	-	-
Emergency Government	11,588.39	11,588.39
Justice Alternatives 177	-	-
Conservation, Planning & Zoning	30,662.70	30,662.70
Parks, Recreation & Forestry	56,165.61	56,165.61
Solid Waste	9,938.94	9,938.94
Highway	123,538.96	123,538.96
Central Wisconsin Airport	-	-
UW Extension	5,075.21	5,075.21
UW Dormitory	-	-
Library	6,132.54	6,132.54
Veterans	2,156.96	2,156.96
Register of Deeds	31,508.57	31,508.57
Other Departments / Programs	4,990.62	4,990.62
	<hr/> <b>1,243,604.42</b>	<hr/> <b>1,243,604.42</b>

**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** – Expenditures and revenues 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.

**DEPARTMENT 5  
FISCAL 2013**

**MARATHON COUNTY, WISCONSIN**

**EMPLOYEE RESOURCES**

**DEPARTMENTAL COSTS BY FUNCTION**

Functions:	Total	General & Administrative	Personnel Administration	Department Specific
<b>Expenditures:</b>				
Salaries & Wages	254,732.09		254,732.09	
Fringe Benefits	109,841.68		109,841.68	
Medical / Dental Fees	14,967.12		-	14,967.12
Legal Fees	560.50		-	560.50
Management Training	21,667.45		21,667.45	
Testing Services	13,061.56		13,061.56	
Sundry Repair & Maintenance Svcs	4,945.00		4,945.00	
Paper, Stationery & Forms	1,286.16		1,286.16	
Other Professional Services	20,789.51		-	20,789.51
Printing / Duplicating	6,089.38		6,089.38	
Office Supplies	2,438.89		2,438.89	
Books / Directories	936.40		936.40	
Subscriptions & Dues	678.00		678.00	
Registration / Tuition Fees	2,226.50		2,226.50	
Travel, Conference & Training	4,425.95		4,425.95	
Advertising	9,409.59		-	9,409.59
<b>Total Expenditures</b>	<b>468,055.78</b>	<b>-</b>	<b>422,329.06</b>	<b>45,726.72</b>
<b>Adjustments:</b>				
Retiree Recognition (Net)	9,106.94		9,106.94	
<b>Total Cost Adjustments</b>	<b>9,106.94</b>	<b>-</b>	<b>9,106.94</b>	<b>-</b>
Disallowed / Capitalized	-			
General & Administrative Allocation	-	-	-	-
<b>Incoming Costs</b>				
<b>1st Allocation</b>				
Building Use	21,269.08		21,269.08	-
Equipment Use	-		-	-
Special Accounting	1,215.76		1,215.76	-
Information Technology	9,809.09		9,809.09	-
<b>Total 1st Allocation</b>	<b>32,293.92</b>	<b>-</b>	<b>32,293.92</b>	<b>-</b>
<b>Total 1st Tier Allocation</b>	<b>509,456.64</b>	<b>-</b>	<b>463,729.92</b>	<b>45,726.72</b>
<b>2nd Allocation</b>				
Building Use	5.33		5.33	-
Equipment Use	-		-	-
Special Accounting	7.06		7.06	-
Information Technology	806.55		806.55	-
Employee Resources	7,362.90		7,362.90	-
County Clerk	-		-	-
Corporation Counsel	4,230.48		4,230.48	-
County Administrator	34,236.22		34,236.22	-
Finance & Accounting	5,726.42		5,726.42	-
Insurance	1,336.10		1,336.10	-
Facilities & Capital Management	44,065.63		44,065.63	-
County Treasurer	13,762.16		13,762.16	-
Central Services	3,367.58		3,367.58	-
Clerk of Courts	-		-	-
<b>Total 2nd Allocation</b>	<b>114,906.43</b>	<b>-</b>	<b>114,906.43</b>	<b>-</b>
<b>Total 2nd Tier Allocation</b>	<b>114,906.43</b>	<b>-</b>	<b>114,906.43</b>	<b>-</b>
Total Incoming Costs	147,200.35		147,200.35	
<b>Total Allocated Cost</b>	<b>624,363.07</b>	<b>-</b>	<b>578,636.36</b>	<b>45,726.72</b>



**DEPARTMENT 5  
FISCAL 2013**

**MARATHON COUNTY, WISCONSIN**

**EMPLOYEE RESOURCES**

**FUNCTIONAL COST ALLOCATIONS**

Department: Employee Resources  
Function: Personnel Administration

Total 1st Tier Allocation \$ 463,729.92  
Total 2nd Tier Allocation 114,906.43  
Total Allocated Cost \$ 578,636.35

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Employee Resources	6.00	0.70%	3,231.57		3,231.57	-	3,231.57
County Clerk	4.00	0.46%	2,154.38		2,154.38	537.57	2,691.95
Corporation Counsel	8.00	0.93%	4,308.76		4,308.76	1,075.15	5,383.90
County Administrator	4.00	0.46%	2,154.38		2,154.38	537.57	2,691.95
Finance & Accounting	6.00	0.70%	3,231.57		3,231.57	806.36	4,037.93
Insurance	2.00	0.23%	1,077.19		1,077.19	268.79	1,345.98
Facilities & Capital Management	28.00	3.25%	15,080.65		15,080.65	3,763.02	18,843.67
County Treasurer	4.00	0.46%	2,154.38		2,154.38	537.57	2,691.95
Central Services	1.00	0.12%	538.59		538.59	134.39	672.99
Clerk of Courts	39.00	4.53%	21,005.19		21,005.19	5,241.35	26,246.53
Child Support	16.00	1.86%	8,617.51		8,617.51	2,150.30	10,767.81
Soc Svcs- Administration	9.00	1.05%	4,847.35		4,847.35	1,209.54	6,056.89
Soc Svcs- Income Maint	38.00	4.41%	20,466.59		20,466.59	5,106.95	25,573.55
Soc Svcs- Programs	44.00	5.11%	23,698.16		23,698.16	5,913.31	29,611.47
Health Department	49.00	5.69%	26,391.13		26,391.13	6,585.28	32,976.41
ADRC	28.00	3.25%	15,080.65		15,080.65	3,763.02	18,843.67
Older American Act	27.00	3.14%	14,542.05		14,542.05	3,628.62	18,170.68
Nutrition	21.00	2.44%	11,310.49		11,310.49	2,822.26	14,132.75
Shelter Home	23.00	2.67%	12,387.68		12,387.68	3,091.05	15,478.73
District Attorney	10.00	1.16%	5,385.95		5,385.95	1,343.93	6,729.88
Victim / Witness	4.00	0.46%	2,154.38		2,154.38	537.57	2,691.95
Sheriff	119.00	13.82%	64,092.75		64,092.75	15,992.82	80,085.58
Corrections	48.00	5.57%	25,852.54		25,852.54	6,450.89	32,303.43
Emergency Government	2.00	0.23%	1,077.19		1,077.19	268.79	1,345.98
Justice Alternatives 177	1.00	0.12%	538.59		538.59	134.39	672.99
Conservation, Planning & Zoning	24.00	2.79%	12,926.27		12,926.27	3,225.44	16,151.71
Parks, Recreation & Forestry	81.00	9.41%	43,626.16		43,626.16	10,885.87	54,512.03
Solid Waste	6.00	0.70%	3,231.57		3,231.57	806.36	4,037.93
Highway	77.00	8.94%	41,471.78		41,471.78	10,348.30	51,820.08
Central Wisconsin Airport	25.00	2.90%	13,464.86		13,464.86	3,359.84	16,824.70
UW Extension	2.00	0.23%	1,077.19		1,077.19	268.79	1,345.98
Library	54.00	6.27%	29,084.11		29,084.11	7,257.25	36,341.35
Veterans	3.00	0.35%	1,615.78		1,615.78	403.18	2,018.96
Register of Deeds	8.00	0.93%	4,308.76		4,308.76	1,075.15	5,383.90
Other Departments / Programs	40.00	4.65%	21,543.78		21,543.78	5,375.74	26,919.52
Total	861.00	100.00%	463,729.92	-	463,729.92	114,906.43	578,636.35

Allocation Basis: Number of Employees by Department  
Allocation Source: County Personnel and Payroll Records

**DEPARTMENT 5  
FISCAL 2013**

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

Department: Employee Resources  
Function: Department Specific

Total 1st Tier Allocation \$ 45,726.72  
Total 2nd Tier Allocation -  
Total Allocated Cost \$ 45,726.72

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Information Technology	347.32	0.76%	347.32	(222.36)	124.96	-	124.96
Employee Resources	4,209.93	9.21%	4,209.93	(78.60)	4,131.33	-	4,131.33
County Clerk	81.04	0.18%	81.04	-	81.04	-	81.04
Corporation Counsel	9.95	0.02%	9.95	-	9.95	-	9.95
Finance & Accounting	119.93	0.26%	119.93	-	119.93	-	119.93
Facilities & Capital Management	592.54	1.30%	592.54	-	592.54	-	592.54
County Treasurer	234.01	0.51%	234.01	-	234.01	-	234.01
Clerk of Courts	45.00	0.10%	45.00	-	45.00	-	45.00
Soc Svcs- Administration	6,322.90	13.83%	6,322.90	(813.75)	5,509.15	-	5,509.15
Health Department	707.57	1.55%	707.57	-	707.57	-	707.57
ADRC	2,613.03	5.71%	2,613.03	(1,539.76)	1,073.27	-	1,073.27
Sheriff	19,261.83	42.12%	19,261.83	-	19,261.83	-	19,261.83
Conservation, Planning & Zoning	1,513.64	3.31%	1,513.64	-	1,513.64	-	1,513.64
Parks, Recreation & Forestry	426.11	0.93%	426.11	-	426.11	-	426.11
Solid Waste	419.58	0.92%	419.58	-	419.58	-	419.58
Highway	6,356.74	13.90%	6,356.74	-	6,356.74	-	6,356.74
Central Wisconsin Airport	1,032.47	2.26%	1,032.47	-	1,032.47	-	1,032.47
Library	-	0.00%	-	(6,500.00)	(6,500.00)	-	(6,500.00)
Register of Deeds	11.95	0.03%	11.95	-	11.95	-	11.95
Other Departments / Programs	1,421.18	3.11%	1,421.18	(160.00)	1,261.18	-	1,261.18
<b>Total</b>	<b>45,726.72</b>	<b>100.00%</b>	<b>45,726.72</b>	<b>(9,314.47)</b>	<b>36,412.25</b>	<b>-</b>	<b>36,412.25</b>

Allocation Basis: Direct Allocation to Benefiting Department  
Allocation Source: Marathon County Finance Department

**DEPARTMENT 5  
FISCAL 2013**

**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	124.96	-	124.96
Employee Resources	7,362.90	3,231.57	4,131.33
County Clerk	2,772.99	2,691.95	81.04
Corporation Counsel	5,393.85	5,383.90	9.95
County Administrator	2,691.95	2,691.95	-
Finance & Accounting	4,157.86	4,037.93	119.93
Insurance	1,345.98	1,345.98	-
Facilities & Capital Management	19,436.21	18,843.67	592.54
County Treasurer	2,925.96	2,691.95	234.01
Central Services	672.99	672.99	-
Clerk of Courts	26,291.53	26,246.53	45.00
Child Support	10,767.81	10,767.81	-
Soc Svcs- Administration	11,566.04	6,056.89	5,509.15
Soc Svcs- Income Maint	25,573.55	25,573.55	-
Soc Svcs- Programs	29,611.47	29,611.47	-
Special Education	-	-	-
Health Department	33,683.98	32,976.41	707.57
NCHCC	-	-	-
ADRC	19,916.94	18,843.67	1,073.27
Older American Act	18,170.68	18,170.68	-
Nutrition	14,132.75	14,132.75	-
Juvenile Detention	-	-	-
Shelter Home	15,478.73	15,478.73	-
Judicial	-	-	-
District Attorney	6,729.88	6,729.88	-
Victim / Witness	2,691.95	2,691.95	-
Sheriff	99,347.41	80,085.58	19,261.83
Corrections	32,303.43	32,303.43	-
Emergency Government	1,345.98	1,345.98	-
Justice Alternatives 177	672.99	672.99	-
Conservation, Planning & Zoning	17,665.35	16,151.71	1,513.64
Parks, Recreation & Forestry	54,938.14	54,512.03	426.11
Solid Waste	4,457.51	4,037.93	419.58
Highway	58,176.82	51,820.08	6,356.74
Central Wisconsin Airport	17,857.17	16,824.70	1,032.47
UW Extension	1,345.98	1,345.98	-
UW Dormitory	-	-	-
Library	29,841.35	36,341.35	(6,500.00)
Veterans	2,018.96	2,018.96	-
Register of Deeds	5,395.85	5,383.90	11.95
Other Departments / Programs	28,180.70	26,919.52	1,261.18
	<hr/>	<hr/>	<hr/>
	615,048.60	578,636.35	36,412.25



**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.



**DEPARTMENT 6  
FISCAL 2013**

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

Department: County Clerk

Functions:	Total	General & Administrative	Central Services	General Government
<b>Expenditures:</b>				
Salaries & Wages	148,705.25	24,365.36	6,471.65	117,868.24
Fringe Benefits	53,381.73	8,746.60	2,323.17	42,311.96
Professional Services	3,605.00			3,605.00
Printing / Duplicating	19,360.30	19,360.30		
Office Machines R&M	53,657.99	5,286.00		48,371.99
Paper / Stationery Forms	13,392.00	13,392.00		
Office Supplies	2,452.09	2,452.09		
Subscriptions & Dues	144.00	144.00		
Registration / Tuition Fees	205.00	205.00		
Travel, Conference & Training	2,185.97	2,185.97		
Publication of Legal Notices	9,923.90			9,923.90
Tax Deed Land Cost	9,314.15			9,314.15
<b>Total Expenditures</b>	<b>318,327.38</b>	<b>76,137.31</b>	<b>8,794.83</b>	<b>231,395.24</b>
<b>Cost Adjustments:</b>				
Licenses & Permits	(25,416.30)			(25,416.30)
Public Charges for Services	(100,384.47)			(100,384.47)
Election Related Revenue	(70,366.36)			(70,366.36)
Miscellaneous Revenue	(640.43)			(640.43)
<b>Total Cost Adjustments</b>	<b>(196,807.56)</b>	<b>-</b>	<b>-</b>	<b>(196,807.56)</b>
Disallowed / Capitalized	(106,762.19)			(106,762.19)
General & Administrative Allocation	-	(76,137.31)	3,962.80	72,174.51
<b>Incoming Costs</b>				
<b>1st Allocation</b>				
Building Use	15,615.11	-	812.74	14,802.37
Equipment Use	-	-	-	-
Special Accounting	662.45	-	34.48	627.97
Information Technology	12,622.85	-	657.00	11,965.86
Employee Resources	2,235.42	-	116.35	2,119.07
<b>Total 1st Allocation</b>	<b>31,135.83</b>	<b>-</b>	<b>1,620.56</b>	<b>29,515.27</b>
Unallocated	(29,515.27)			(29,515.27)
General & Administrative Allocation	-	-	-	-
<b>Total 1st Tier Allocation</b>	<b>14,378.19</b>	<b>-</b>	<b>14,378.19</b>	<b>-</b>
<b>2nd Allocation</b>				
Building Use	3.92	-	0.20	3.71
Equipment Use	-	-	-	-
Special Accounting	3.98	-	0.21	3.77
Information Technology	1,037.91	-	54.02	983.89
Employee Resources	537.57	-	27.98	509.59
County Clerk	-	-	-	-
Corporation Counsel	15,018.20	-	781.67	14,236.54
County Administrator	6,999.21	-	364.30	6,634.92
Finance & Accounting	2,379.23	-	123.83	2,255.39
Insurance	2,660.64	-	139.48	2,522.16
Facilities & Capital Management	32,351.64	-	1,683.84	30,667.80
County Treasurer	152.98	-	7.96	145.02
Central Services	2,095.98	-	109.09	1,986.89
Clerk of Courts	-	-	-	-
<b>Total 2nd Allocation</b>	<b>63,241.26</b>	<b>-</b>	<b>3,291.59</b>	<b>59,949.68</b>
Unallocated	(59,949.68)			(59,949.68)
General & Administrative Allocation	-	-	-	-
<b>Total 2nd Tier Allocation</b>	<b>3,291.59</b>	<b>-</b>	<b>3,291.59</b>	<b>-</b>
Total Incoming Costs	4,912.15	-	4,912.15	-
<b>Total Allocated Cost</b>	<b>\$ 17,669.77</b>	<b>\$ -</b>	<b>\$ 17,669.77</b>	<b>\$ -</b>



**DEPARTMENT 6  
FISCAL 2013**

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

Department: County Clerk  
Function: Central Services

Total 1st Tier Allocation \$ 14,378.19  
Total 2nd Tier Allocation 3,291.59  
Total Allocated Cost \$ 17,669.77

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Central Services	100%	100.00%	14,378.19		14,378.19	3,291.59	17,669.77
Total	100%	100.00%	14,378.19	-	14,378.19	3,291.59	17,669.77

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Employee Time Reports for FY 2013

**DEPARTMENT 6  
FISCAL 2013**

**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	17,669.77	17,669.77
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	-	-
Juvenile Detention	-	-
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	-	-
	17,669.77	17,669.77

**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 not specifically allocated elsewhere in this chapter. Allocation is based on a detailed analysis of effort expended by the Corporation Counsel and departmental staff. Note that costs related to services provided to the County Board and its committees have been identified and allocated to "Other" 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.
- **NCHC Services** – The Health Center is directly billed for services provided by the Office of the Corporation Counsel. Direct Billed amounts have been offset against allocated costs.

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



**DEPARTMENT 7  
FISCAL 2013**

**MARATHON COUNTY, WISCONSIN  
CORPORATION COUNSEL**

**DEPARTMENTAL COSTS BY FUNCTION**

Department: Corporation Counsel

Functions:	Total	General & Administrative	Departmental Support	Child Support	Social Services	NCHC Services
<b>Expenditures:</b>						
Salaries & Wages	396,448.45	37,940.12	186,622.56	78,187.33	78,890.28	14,808.17
Fringe Benefits	131,948.74	12,627.49	61,552.60	26,022.85	26,256.81	5,488.98
Transcription	96.00	96.00				
Paper, Stationery, Forms	731.59		731.59			
Printing / Duplicating	4,506.85	4,506.85				
Office Machines R&M	3,743.69	3,743.69				
Process Service	81.13		81.13			
Office Supplies	2,754.19		1,433.70	600.66	606.06	113.76
Subscriptions & Dues	2,666.21	2,666.21				
Registration /Tuition Fees	1,442.00	1,442.00				
Travel, Conference & Training	470.32	470.32				
Filing Fees, Publication Legal Notices	35.00		35.00			
Books & Directories	7,050.95	7,050.95				
Other Professional Services-Data Svcs	935.00	935.00				
<b>Total Expenditures</b>	<b>552,910.12</b>	<b>71,478.63</b>	<b>250,456.58</b>	<b>104,810.84</b>	<b>105,753.15</b>	<b>20,410.91</b>
Disallowed / Capitalized	-	-				
General & Administrative Allocation	0.00	(71,478.63)	37,208.41	15,588.82	15,728.98	2,952.42
<b>Incoming Costs</b>						
<b>1st Allocation</b>						
Building Use	19,622.98	1,877.92	9,237.25	3,870.03	3,904.83	732.96
Equipment Use	-	-	-	-	-	-
Special Accounting	984.40	94.21	463.39	194.14	195.89	36.77
Information Technology	3,126.40	299.20	1,471.71	616.59	622.13	116.78
Employee Resources	4,318.71	413.30	2,032.97	851.73	859.39	161.31
County Clerk	-	-	-	-	-	-
<b>Total 1st Allocation</b>	<b>28,052.50</b>	<b>2,684.62</b>	<b>13,205.32</b>	<b>5,532.50</b>	<b>5,582.24</b>	<b>1,047.82</b>
General & Administrative Allocation	0.00	(2,684.62)	1,397.49	585.49	590.76	110.89
Unallocated	-	-				
<b>Total 1st Tier Allocation</b>	<b>580,962.62</b>	<b>-</b>	<b>302,267.80</b>	<b>126,517.65</b>	<b>127,655.12</b>	<b>24,522.04</b>
<b>2nd Allocation</b>						
Building Use	4.92	0.47	2.32	0.97	0.98	0.18
Equipment Use	-	-	-	-	-	-
Special Accounting	6.06	0.58	2.85	1.19	1.20	0.23
Information Technology	257.07	24.60	121.01	50.70	51.15	9.60
Employee Resources	1,075.15	102.89	506.11	212.04	213.95	40.16
County Clerk	-	-	-	-	-	-
Corporation Counsel	-	-	-	-	-	-
County Administrator	3,187.46	305.04	1,500.45	628.63	634.28	119.06
Finance & Accounting	2,860.63	273.76	1,346.60	564.17	569.24	106.85
Insurance	1,537.09	147.10	723.57	303.14	305.87	57.41
Facilities & Capital Management	5,380.68	514.93	2,532.88	1,061.17	1,070.72	200.98
County Treasurer	241.19	23.08	113.54	47.57	48.00	9.01
Central Services	4,280.52	409.65	2,014.99	844.20	851.79	159.89
Clerk of Courts	-	-	-	-	-	-
<b>Total 2nd Allocation</b>	<b>18,830.76</b>	<b>1,802.10</b>	<b>8,864.32</b>	<b>3,713.79</b>	<b>3,747.18</b>	<b>703.37</b>
General & Administrative Allocation	(74.44)	(1,802.10)	938.09	393.02	396.56	74.44
Unallocated	(703.37)	-				(703.37)
<b>Total 2nd Tier Allocation</b>	<b>18,052.96</b>	<b>-</b>	<b>9,802.41</b>	<b>4,106.81</b>	<b>4,143.74</b>	<b>74.44</b>
Total Incoming Costs	46,883.26	-	24,405.22	10,224.80	10,316.73	1,233.14
<b>Total Allocated Cost</b>	<b>599,090.01</b>	<b>-</b>	<b>312,070.21</b>	<b>130,624.47</b>	<b>131,798.86</b>	<b>24,596.48</b>

**DEPARTMENT 7  
FISCAL 2013**

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

Department: Corporation Counsel  
Function: Departmental Support

Total 1st Tier Allocation \$ 302,267.80  
Total 2nd Tier Allocation 9,802.41  

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Total Allocated Cost \$ 312,070.21

Grantee Department	Allocation Units	Allocated		Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
		Percentage	Gross Allocation				
Information Technology	2.79%	2.79%	8,430.74		8,430.74	-	8,430.74
Employee Resources	1.40%	1.40%	4,230.48		4,230.48	-	4,230.48
County Clerk	4.97%	4.97%	15,018.20		15,018.20	-	15,018.20
County Administrator	6.28%	6.28%	18,976.72		18,976.72	677.44	19,654.17
Finance & Accounting	1.40%	1.40%	4,230.48		4,230.48	151.02	4,381.50
Insurance	2.79%	2.79%	8,430.74		8,430.74	300.97	8,731.71
Facilities & Capital Management	0.70%	0.70%	2,115.24		2,115.24	75.51	2,190.75
County Treasurer	2.09%	2.09%	6,315.50		6,315.50	225.45	6,540.96
Clerk of Courts	12.84%	12.84%	38,799.55		38,799.55	1,385.09	40,184.63
Special Education	0.70%	0.70%	2,115.24		2,115.24	75.51	2,190.75
Health Department	4.27%	4.27%	12,902.96		12,902.96	460.62	13,363.58
ADRC	2.79%	2.79%	8,430.74		8,430.74	300.97	8,731.71
Judicial	2.79%	2.79%	8,430.74		8,430.74	300.97	8,731.71
Sheriff	17.07%	17.06%	51,581.64		51,581.64	1,841.39	53,423.03
Corrections	1.40%	1.40%	4,230.48		4,230.48	151.02	4,381.50
Emergency Government	6.36%	6.36%	19,218.47		19,218.47	686.07	19,904.54
Conservation, Planning & Zoning	5.58%	5.58%	16,861.48		16,861.48	601.93	17,463.42
Parks, Recreation & Forestry	2.79%	2.79%	8,430.74		8,430.74	300.97	8,731.71
Solid Waste	2.79%	2.79%	8,430.74		8,430.74	300.97	8,731.71
Highway	6.36%	6.36%	19,218.47		19,218.47	686.07	19,904.54
Central Wisconsin Airport	2.79%	2.79%	8,430.74		8,430.74	300.97	8,731.71
Library	6.28%	6.28%	18,976.72		18,976.72	677.44	19,654.17
Veterans	1.40%	1.40%	4,230.48		4,230.48	151.02	4,381.50
Other Departments / Programs	1.40%	1.40%	4,230.48		4,230.48	151.02	4,381.50
			-		-	-	-
<b>Total</b>	<b>100.0%</b>	<b>100.00%</b>	<b>302,267.80</b>	<b>-</b>	<b>302,267.80</b>	<b>9,802.41</b>	<b>312,070.21</b>

Allocation Basis: Time / Effort to Benefiting Department During 2012-2013

Allocation Source: Corporation Counsel Analysis

**DEPARTMENT 7  
FISCAL 2013**

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

Department: Corporation Counsel  
Function: Child Support

Total 1st Tier Allocation \$ 126,517.65  
Total 2nd Tier Allocation 4,106.81  
Total Allocated Cost \$ 130,624.47

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Child Support	100%	100.00%	126,517.65	(104,210.18)	22,307.47	4,106.81	26,414.29
Total	1.00	100.00%	126,517.65	(104,210.18)	22,307.47	4,106.81	26,414.29

Allocation Basis: Direct Allocation to Benefiting Department  
Allocation Source: Financial Records and Child Support Claim Reports

**DEPARTMENT 7  
FISCAL 2013**

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

Department: Corporation Counsel  
Function: Social Services

Total 1st Tier Allocation \$ 127,655.12  
Total 2nd Tier Allocation 4,143.74  
Total Allocated Cost \$ 131,798.86

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Soc Svcs- Administration	104,210.18	100.00%	127,655.12	(105,147.09)	22,508.03	4,143.74	26,651.77
<b>Total</b>	<u>104,210.18</u>	<u>100.00%</u>	<u>127,655.12</u>	<u>(105,147.09)</u>	<u>22,508.03</u>	<u>4,143.74</u>	<u>26,651.77</u>

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Financial Records and Reports

**DEPARTMENT 7  
FISCAL 2013**

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

Department: Corporation Counsel  
Function: NCHC Services

Total 1st Tier Allocation \$ 24,522.04  
Total 2nd Tier Allocation 74.44  
Total Allocated Cost \$ 24,596.48

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
NCHCC	100.00%	100.00%	24,522.04	(30,216.65)	(5,694.61)	74.44	(5,620.17)
Total	100.00%	100.00%	24,522.04	(30,216.65)	(5,694.61)	74.44	(5,620.17)

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Financial Records and Reports

**DEPARTMENT 7  
FISCAL 2013**

**MARATHON COUNTY, WISCONSIN**

**CORPORATION COUNSEL**

**SUMMARY OF DEPARTMENTAL ALLOCATED COSTS**

Department: Corporation Counsel

<u>Grantee Department</u>	<b>Total</b>	<b>Departmental Support</b>	<b>Child Support</b>	<b>Social Services</b>	<b>NCHC Services</b>
Building Use	-	-	-	-	-
Equipment Use	-	-	-	-	-
Special Accounting	-	-	-	-	-
Information Technology	8,430.74	8,430.74	-	-	-
Employee Resources	4,230.48	4,230.48	-	-	-
County Clerk	15,018.20	15,018.20	-	-	-
Corporation Counsel	-	-	-	-	-
County Administrator	19,654.17	19,654.17	-	-	-
Finance & Accounting	4,381.50	4,381.50	-	-	-
Insurance	8,731.71	8,731.71	-	-	-
Facilities & Capital Management	2,190.75	2,190.75	-	-	-
County Treasurer	6,540.96	6,540.96	-	-	-
Central Services	-	-	-	-	-
Clerk of Courts	40,184.63	40,184.63	-	-	-
Child Support	26,414.29	-	26,414.29	-	-
Soc Svcs- Administration	26,651.77	-	-	26,651.77	-
Soc Svcs- Income Maint	-	-	-	-	-
Soc Svcs- Programs	-	-	-	-	-
Special Education	2,190.75	2,190.75	-	-	-
Health Department	13,363.58	13,363.58	-	-	-
NCHCC	(5,620.17)	-	-	-	(5,620.17)
ADRC	8,731.71	8,731.71	-	-	-
Older American Act	-	-	-	-	-
Nutrition	-	-	-	-	-
Juvenile Detention	-	-	-	-	-
Shelter Home	-	-	-	-	-
Judicial	8,731.71	8,731.71	-	-	-
District Attorney	-	-	-	-	-
Victim / Witness	-	-	-	-	-
Sheriff	53,423.03	53,423.03	-	-	-
Corrections	4,381.50	4,381.50	-	-	-
Emergency Government	19,904.54	19,904.54	-	-	-
Justice Alternatives 177	-	-	-	-	-
Conservation, Planning & Zoning	17,463.42	17,463.42	-	-	-
Parks, Recreation & Forestry	8,731.71	8,731.71	-	-	-
Solid Waste	8,731.71	8,731.71	-	-	-
Highway	19,904.54	19,904.54	-	-	-
Central Wisconsin Airport	8,731.71	8,731.71	-	-	-
UW Extension	-	-	-	-	-
UW Dormitory	-	-	-	-	-
Library	19,654.17	19,654.17	-	-	-
Veterans	4,381.50	4,381.50	-	-	-
Register of Deeds	-	-	-	-	-
Other Departments / Programs	4,381.50	4,381.50	-	-	-
	<b>359,516.09</b>	<b>312,070.21</b>	<b>26,414.29</b>	<b>26,651.77</b>	<b>(5,620.17)</b>

**DEPARTMENT 8  
FISCAL 2013**

**MARATHON COUNTY, WISCONSIN  
COUNTY ADMINISTRATOR  
NATURE AND EXTENT OF SERVICES**

The County Administrator serves as the Chief Operating Officer for Marathon County. This office coordinates and directs all administrative and management functions of the County not otherwise vested by law in boards or commissions or in other elected officials and fulfilling other duties as assigned by the County Board of Supervisors.

Time spent by the County Administrator's Office providing direction/support to County departments have been allocated based on an analysis of effort expended by staff to benefiting departments. Note: Costs related to providing service to the County Board or its Committees have been allocated to "Other Departments/Programs" and are thereby effectively disallowed for further plan allocation.

Ref.: OMB Circular A-87, Attachment B, Sections 11, 23, and 33.

**DEPARTMENT 8  
FISCAL 2013**

**MARATHON COUNTY, WISCONSIN**

**COUNTY ADMINISTRATOR**

Department: County Administrator

**DEPARTMENTAL COSTS BY FUNCTION**

Functions:	Total	General & Administrative	Department Specific
<b>Expenditures:</b>			
Salaries & Wages	279,562.47		279,562.47
Fringe Benefits	88,271.64		88,271.64
Telephone	2,224.63		2,224.63
Office Machines R&M	2,405.00		2,405.00
Paper, Stationery & Forms	149.57		149.57
Printing / Duplicating	3,041.32		3,041.32
Office Supplies	833.60		833.60
Subscriptions & Dues	1,717.39		1,717.39
Registration /Tuition Fees	4,080.74		4,080.74
Travel, Conference & Training	5,907.54		5,907.54
Community Support	(0.05)		(0.05)
<b>Total Expenditures</b>	<b>388,193.85</b>	<b>-</b>	<b>388,193.85</b>
General & Administrative Allocation	-	-	-
Disallowed / Capitalized	-	-	-
<b>Incoming Costs</b>			
<b>1st Allocation</b>			
Building Use	7,651.40	-	7,651.40
Equipment Use	3,066.97	-	3,066.97
Special Accounting	339.20	-	339.20
Information Technology	17,273.38	-	17,273.38
Employee Resources	2,154.38	-	2,154.38
County Clerk	-	-	-
Corporation Counsel	18,976.72	-	18,976.72
<b>Total 1st Allocation</b>	<b>49,462.06</b>	<b>-</b>	<b>49,462.06</b>
General & Administrative Allocation	-	-	-
Unallocated	-	-	-
<b>Total 1st Tier Allocation</b>	<b>437,655.91</b>	<b>-</b>	<b>437,655.91</b>
<b>2nd Allocation</b>			
Building Use	1.92	-	1.92
Equipment Use	25.45	-	25.45
Special Accounting	2.03	-	2.03
Information Technology	1,420.29	-	1,420.29
Employee Resources	537.57	-	537.57
County Clerk	-	-	-
Corporation Counsel	677.44	-	677.44
County Administrator	91,115.07	-	91,115.07
Finance & Accounting	1,530.27	-	1,530.27
Insurance	1,147.67	-	1,147.67
Facilities & Capital Management	15,852.31	-	15,852.31
County Treasurer	146.20	-	146.20
Central Services	2,201.52	-	2,201.52
Clerk of Courts	-	-	-
<b>Total 2nd Allocation</b>	<b>114,657.75</b>	<b>-</b>	<b>114,657.75</b>
General & Administrative Allocation	-	-	-
Unallocated	-	-	-
<b>Total 2nd Tier Allocation</b>	<b>114,657.75</b>	<b>-</b>	<b>114,657.75</b>
<b>Total Incoming Costs</b>	<b>164,119.81</b>	<b>-</b>	<b>164,119.81</b>
<b>Total Allocated Cost</b>	<b>\$ 552,313.66</b>	<b>\$ -</b>	<b>\$ 552,313.66</b>



**DEPARTMENT 8  
FISCAL 2013**

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

**Department:** County Administrator  
**Function:** Department Specific

Total 1st Tier Allocation	\$	437,655.91
Total 2nd Tier Allocation		<u>114,657.75</u>
Total Allocated Cost	\$	552,313.66

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Information Technology	15,971.35	5.81%	25,407.03	-	25,407.03	-	25,407.03
Employee Resources	21,521.55	7.82%	34,236.22	-	34,236.22	-	34,236.22
County Clerk	4,399.84	1.60%	6,999.21	-	6,999.21	-	6,999.21
Corporation Counsel	2,003.70	0.73%	3,187.46	-	3,187.46	-	3,187.46
County Administrator	57,276.70	20.82%	91,115.07	-	91,115.07	-	91,115.07
Finance & Accounting	5,751.58	2.09%	9,149.54	-	9,149.54	3,791.20	12,940.74
Insurance	7,994.05	2.91%	12,716.84	-	12,716.84	5,269.34	17,986.18
Facilities & Capital Management	450.58	0.16%	716.78	-	716.78	297.00	1,013.78
County Treasurer	1,198.07	0.44%	1,905.87	-	1,905.87	789.72	2,695.59
Clerk of Courts	4,850.42	1.76%	7,715.99	-	7,715.99	3,197.19	10,913.18
Soc Svcs- Administration	-	0.00%	-	-	-	-	-
Health Department	4,850.42	1.76%	7,715.99	-	7,715.99	3,197.19	10,913.18
NCHCC	12,827.72	4.66%	20,406.18	-	20,406.18	8,455.49	28,861.67
ADRC	2,396.14	0.87%	3,811.75	-	3,811.75	1,579.43	5,391.18
Judicial	6,413.86	2.33%	10,203.09	-	10,203.09	4,227.75	14,430.83
District Attorney	3,106.24	1.13%	4,941.37	-	4,941.37	2,047.50	6,988.87
Sheriff	13,755.95	5.00%	21,882.80	-	21,882.80	9,067.34	30,950.14
Corrections	12,854.79	4.67%	20,449.24	-	20,449.24	8,473.33	28,922.57
Emergency Government	14,800.35	5.38%	23,544.21	-	23,544.21	9,755.76	33,299.98
Conservation, Planning & Zoning	17,541.22	6.38%	27,904.36	-	27,904.36	11,562.43	39,466.79
Parks, Recreation & Forestry	10,199.13	3.71%	16,224.65	-	16,224.65	6,722.83	22,947.48
Solid Waste	2,396.14	0.87%	3,811.75	-	3,811.75	1,579.43	5,391.18
Highway	8,963.67	3.26%	14,259.30	-	14,259.30	5,908.47	20,167.77
Central Wisconsin Airport	1,102.54	0.40%	1,753.91	-	1,753.91	726.75	2,480.65
UW Extension	7,994.05	2.91%	12,716.84	-	12,716.84	5,269.34	17,986.18
Library	450.58	0.16%	716.78	-	716.78	297.00	1,013.78
Veterans	5,512.70	2.00%	8,769.54	-	8,769.54	3,633.74	12,403.27
Register of Deeds	1,198.07	0.44%	1,905.87	-	1,905.87	789.72	2,695.59
Other Departments / Programs	27,337.59	9.94%	43,488.30	-	43,488.30	18,019.78	61,508.08
<b>Total</b>	<b>275,119.00</b>	<b>100.00%</b>	<b>437,655.91</b>	<b>-</b>	<b>437,655.91</b>	<b>114,657.75</b>	<b>552,313.66</b>

Allocation Basis: Time/Effort by Benefiting Department During 2013  
Allocation Source: Time/Effort Analysis by County Administrator's Department Personnel

**DEPARTMENT 8  
FISCAL 2013**

**MARATHON COUNTY, WISCONSIN**

**COUNTY ADMINISTRATOR**

**SUMMARY OF DEPARTMENTAL ALLOCATED COSTS**

Department: County Administrator

<u>Grantee Department</u>	<u>Total</u>	<u>Department Specific</u>
Building Use	-	-
Equipment Use	-	-
Special Accounting	-	-
Information Technology	25,407.03	25,407.03
Employee Resources	34,236.22	34,236.22
County Clerk	6,999.21	6,999.21
Corporation Counsel	3,187.46	3,187.46
County Administrator	91,115.07	91,115.07
Finance & Accounting	12,940.74	12,940.74
Insurance	17,986.18	17,986.18
Facilities & Capital Management	1,013.78	1,013.78
County Treasurer	2,695.59	2,695.59
Central Services	-	-
Clerk of Courts	10,913.18	10,913.18
Child Support	-	-
Soc Svcs- Administration	-	-
Soc Svcs- Income Maint	-	-
Soc Svcs- Programs	-	-
Special Education	-	-
Health Department	10,913.18	10,913.18
NCHCC	28,861.67	28,861.67
ADRC	5,391.18	5,391.18
Older American Act	-	-
Nutrition	-	-
Juvenile Detention	-	-
Shelter Home	-	-
Judicial	14,430.83	14,430.83
District Attorney	6,988.87	6,988.87
Victim / Witness	-	-
Sheriff	30,950.14	30,950.14
Corrections	28,922.57	28,922.57
Emergency Government	33,299.98	33,299.98
Justice Alternatives 177	-	-
Conservation, Planning & Zoning	39,466.79	39,466.79
Parks, Recreation & Forestry	22,947.48	22,947.48
Solid Waste	5,391.18	5,391.18
Highway	20,167.77	20,167.77
Central Wisconsin Airport	2,480.65	2,480.65
UW Extension	17,986.18	17,986.18
UW Dormitory	-	-
Library	1,013.78	1,013.78
Veterans	12,403.27	12,403.27
Register of Deeds	2,695.59	2,695.59
Other Departments / Programs	61,508.08	61,508.08
	<b>552,313.66</b>	<b>552,313.66</b>



**DEPARTMENT 9  
FISCAL 2013**

**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 2013.

Payroll - Costs associated with the payroll function are allocated based on total number of payroll checks and direct deposits processed by department during 2013. 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.

Department Specific - Costs related to providing direct support to specific departments have been allocated based on financial records & reports and information provided on the employee Personnel Activity Reports (PARs).

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

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

**DEPARTMENT 9  
FISCAL 2013**

**MARATHON COUNTY, WISCONSIN  
FINANCE & ACCOUNTING  
DEPARTMENTAL COSTS BY FUNCTION**

Department: Finance & Accounting

Functions:	Total	General & Administrative	Accounting & Budgets	Payroll	Department Specific
<b>Expenditures:</b>					
Salaries & Wages	335,009.03	14,740.40	244,322.09	63,968.36	11,978.19
Fringe Benefits	133,778.11	5,886.24	97,564.38	24,970.22	5,357.28
Publication of Legal Notices	1,882.76	1,882.76			
Printing / Duplicating	2,462.52	2,462.52			
Telephone	801.00	801.00			
Computer Maintenance	4,004.00	4,004.00			
Office Equipment	362.00	362.00			
Auditing / Accounting Services	88,188.00	88,188.00			
Office Supplies	4,018.55	4,018.55			
Subscriptions & Dues	1,426.99	1,426.99			
Registration / Tuition Fees	2,715.96	2,715.96			
Travel, Conference & Training	231.85	231.85			
Temporary Contractual Labor	7,647.08	7,647.08			
Software Supplies	369.70	369.70			
	-	-	-	-	-
<b>Total Expenditures</b>	<b>582,897.55</b>	<b>134,737.04</b>	<b>341,886.46</b>	<b>88,938.58</b>	<b>17,335.46</b>
<b>Departmental Cost Adjustments:</b>					
Miscellaneous Revenue	(2,147.85)	(2,147.85)			
Transfer to Chapter 3 - Special Accounting	(88,188.00)	(88,188.00)			
	-	-	-	-	-
<b>Total Cost Adjustments</b>	<b>(90,335.85)</b>	<b>(90,335.85)</b>	<b>-</b>	<b>-</b>	<b>-</b>
General & Administrative Allocation	(0.00)	(44,401.19)	33,872.17	8,868.40	1,660.62
Disallowed / Capitalized	-	-	-	-	-
<b>Incoming Costs</b>					
<b>1st Allocation</b>					
Building Use	11,242.88		8,576.81	2,245.58	420.49
Equipment Use	1,376.76		1,050.28	274.99	51.49
Special Accounting	799.48		609.90	159.68	29.90
Information Technology	37,126.04		28,322.20	7,415.31	1,388.53
Employee Resources	3,351.50		2,556.74	669.41	125.35
County Clerk	-		-	-	-
Corporation Counsel	4,230.48		3,227.29	844.97	158.22
County Administrator	9,149.54		6,979.88	1,827.47	342.20
	-	-	-	-	-
<b>Total 1st Allocation</b>	<b>67,276.69</b>	<b>-</b>	<b>51,323.10</b>	<b>13,437.40</b>	<b>2,516.18</b>
General & Administrative Allocation	-	-	-	-	-
Unallocated	-	-	-	-	-
<b>Total 1st Tier Allocation</b>	<b>559,838.39</b>	<b>-</b>	<b>427,081.73</b>	<b>111,244.39</b>	<b>21,512.27</b>
<b>2nd Allocation</b>					
Building Use	2.82		2.23	0.58	-
Equipment Use	11.42		9.05	2.37	-
Special Accounting	4.88		3.87	1.01	-
Information Technology	3,052.67		2,419.26	633.41	-
Employee Resources	806.36		639.05	167.31	-
County Clerk	-		-	-	-
Corporation Counsel	151.02		119.69	31.34	-
County Administrator	3,791.20		3,004.55	786.65	-
Finance & Accounting	2,439.81		1,933.57	506.25	-
Insurance	28,441.50		22,540.06	5,901.43	-
Facilities & Capital Management	23,293.18		18,459.99	4,833.19	-
County Treasurer	692.35		548.69	143.66	-
Central Services	3,200.28		2,536.24	664.04	-
Clerk of Courts	-		-	-	-
	-	-	-	-	-
<b>Total 2nd Allocation</b>	<b>65,887.49</b>	<b>-</b>	<b>52,216.25</b>	<b>13,671.25</b>	<b>-</b>
General & Administrative Allocation	-	-	-	-	-
Unallocated	-	-	-	-	-
<b>Total 2nd Tier Allocation</b>	<b>65,887.49</b>	<b>-</b>	<b>52,216.25</b>	<b>13,671.25</b>	<b>-</b>
Total Incoming Costs	133,164.18	-	103,539.35	27,108.65	2,516.18
<b>Total Allocated Cost</b>	<b>\$ 625,725.88</b>	<b>\$ -</b>	<b>\$ 479,297.98</b>	<b>\$ 124,915.64</b>	<b>\$ 21,512.27</b>

**DEPARTMENT 9  
FISCAL 2013**

**MARATHON COUNTY, WISCONSIN**

**FINANCE & ACCOUNTING**

**FUNCTIONAL COST ALLOCATIONS**

Department: Finance & Accounting  
Function: Accounting & Budgets

Total 1st Tier Allocation \$ 427,081.73  
Total 2nd Tier Allocation 52,216.25  
Total Allocated Cost \$ 479,297.98

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Employee Resources	167.0	1.14%	4,862.47	-	4,862.47	-	4,862.47
County Clerk	63.0	0.43%	1,834.34	-	1,834.34	-	1,834.34
Corporation Counsel	62.0	0.42%	1,805.23	-	1,805.23	-	1,805.23
County Administrator	33.0	0.22%	960.85	-	960.85	-	960.85
Finance & Accounting	58.0	0.40%	1,688.76	-	1,688.76	-	1,688.76
Insurance	65.0	0.44%	1,892.58	-	1,892.58	237.60	2,130.17
Facilities & Capital Management	690.0	4.70%	20,090.43	-	20,090.43	2,522.17	22,612.60
County Treasurer	33.0	0.22%	960.85	-	960.85	120.63	1,081.47
Central Services	39.0	0.27%	1,135.55	-	1,135.55	142.56	1,278.10
Clerk of Courts	1,041.0	7.10%	30,310.34	-	30,310.34	3,805.19	34,115.53
Child Support	168.0	1.15%	4,891.58	-	4,891.58	614.09	5,505.68
Soc Svcs- Administration	145.0	0.99%	4,221.90	-	4,221.90	530.02	4,751.92
Soc Svcs- Income Maint	47.0	0.32%	1,368.48	-	1,368.48	171.80	1,540.28
Soc Svcs- Programs	2,018.0	13.76%	58,757.22	-	58,757.22	7,376.44	66,133.66
Health Department	271.0	1.85%	7,890.59	-	7,890.59	990.59	8,881.18
ADRC	2,267.0	15.46%	66,007.25	-	66,007.25	8,286.61	74,293.86
Shelter Home	3.0	0.02%	87.35	-	87.35	10.97	98.32
District Attorney	204.0	1.39%	5,939.78	-	5,939.78	745.69	6,685.46
Victim / Witness	17.0	0.12%	494.98	-	494.98	62.14	557.12
Sheriff	603.0	4.11%	17,557.29	-	17,557.29	2,204.16	19,761.44
Corrections	257.0	1.75%	7,482.96	-	7,482.96	939.42	8,422.37
Emergency Government	10.0	0.07%	291.17	-	291.17	36.55	327.72
Conservation, Planning & Zoning	306.0	2.09%	8,909.67	-	8,909.67	1,118.53	10,028.20
Parks, Recreation & Forestry	2,345.0	15.99%	68,278.34	-	68,278.34	8,571.73	76,850.06
Solid Waste	283.0	1.93%	8,239.99	-	8,239.99	1,034.46	9,274.44
Highway	1,845.0	12.58%	53,720.06	-	53,720.06	6,744.07	60,464.12
Central Wisconsin Airport	433.0	2.95%	12,607.47	(15.00)	12,592.47	1,582.75	14,175.22
UW Extension	178.0	1.21%	5,182.75	-	5,182.75	650.65	5,833.39
UW Dormitory	38.0	0.26%	1,106.43	-	1,106.43	138.90	1,245.33
Library	824.0	5.62%	23,992.05	-	23,992.05	3,011.98	27,004.03
Veterans	31.0	0.21%	902.61	-	902.61	113.31	1,015.93
Register of Deeds	24.0	0.16%	698.80	-	698.80	87.73	786.53
Other Departments / Programs	100.0	0.68%	2,911.66	-	2,911.66	365.53	3,277.19
<b>Total</b>	<b>14,668.0</b>	<b>100.00%</b>	<b>427,081.73</b>	<b>(15.00)</b>	<b>427,066.73</b>	<b>52,216.25</b>	<b>479,282.98</b>

Allocation Basis: AP Checks processed by Department During 2013

Allocation Source: Financial Records/Reports

**DEPARTMENT 9  
FISCAL 2013**

**MARATHON COUNTY, WISCONSIN**

**FINANCE & ACCOUNTING**

**FUNCTIONAL COST ALLOCATIONS**

Department: Finance & Accounting  
Function: Payroll

Total 1st Tier Allocation \$ 111,244.39  
Total 2nd Tier Allocation 13,671.25  
Total Allocated Cost \$ 124,915.64

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Employee Resources	176.0	0.78%	863.96	-	863.96	-	863.96
County Clerk	111.0	0.49%	544.88	-	544.88	-	544.88
Corporation Counsel	215.0	0.95%	1,055.40	-	1,055.40	-	1,055.40
County Administrator	116.0	0.51%	569.43	-	569.43	-	569.43
Finance & Accounting	153.0	0.68%	751.05	-	751.05	-	751.05
Insurance	52.0	0.23%	255.26	-	255.26	32.47	287.74
Facilities & Capital Management	743.0	3.28%	3,647.28	-	3,647.28	464.01	4,111.29
County Treasurer	141.0	0.62%	692.15	-	692.15	88.06	780.20
Central Services	26.0	0.11%	127.63	-	127.63	16.24	143.87
Clerk of Courts	1,018.0	4.49%	4,997.21	-	4,997.21	635.76	5,632.97
Child Support	416.0	1.84%	2,042.08	-	2,042.08	259.80	2,301.88
Soc Svcs- Administration	237.0	1.05%	1,163.40	-	1,163.40	148.01	1,311.41
Soc Svcs- Income Maint	988.0	4.36%	4,849.95	-	4,849.95	617.02	5,466.97
Soc Svcs- Programs	1,144.0	5.05%	5,615.73	-	5,615.73	714.44	6,330.17
Health Department	1,320.0	5.82%	6,479.68	-	6,479.68	824.36	7,304.04
ADRC	736.0	3.25%	3,612.91	(6,877.74)	(3,264.83)	459.64	(2,805.18)
Older American Act	702.0	3.10%	3,446.01	(6,560.02)	(3,114.01)	438.41	(2,675.60)
Nutrition	546.0	2.41%	2,680.23	(5,102.24)	(2,422.01)	340.98	(2,081.02)
Shelter Home	598.0	2.64%	2,935.49	-	2,935.49	373.46	3,308.95
District Attorney	270.0	1.19%	1,325.39	-	1,325.39	168.62	1,494.01
Victim / Witness	104.0	0.46%	510.52	-	510.52	64.95	575.47
Sheriff	3,162.0	13.95%	15,521.79	-	15,521.79	1,974.71	17,496.50
Corrections	1,263.0	5.57%	6,199.88	-	6,199.88	788.76	6,988.64
Emergency Government	125.0	0.55%	613.61	-	613.61	78.06	691.67
Justice Alternatives 177	26.0	0.11%	127.63	-	127.63	16.24	143.87
Conservation, Planning & Zoning	671.0	2.96%	3,293.84	-	3,293.84	419.05	3,712.89
Parks, Recreation & Forestry	2,252.0	9.94%	11,054.73	(6,750.00)	4,304.73	1,406.41	5,711.14
Solid Waste	161.0	0.71%	790.33	(1,440.00)	(649.67)	100.55	(549.13)
Highway	1,599.0	7.06%	7,849.25	-	7,849.25	998.60	8,847.85
Central Wisconsin Airport	676.0	2.98%	3,318.38	(6,110.00)	(2,791.62)	422.17	(2,369.44)
UW Extension	88.0	0.39%	431.98	-	431.98	54.96	486.94
Library	1,440.0	6.35%	7,068.75	-	7,068.75	899.30	7,968.05
Veterans	81.0	0.36%	397.62	-	397.62	50.59	448.20
Register of Deeds	218.0	0.96%	1,070.13	-	1,070.13	136.14	1,206.27
Other Departments / Programs	1,088.0	4.80%	5,340.83	-	5,340.83	679.47	6,020.30
			-	-		-	
<b>Total</b>	<b>22,662.0</b>	<b>100.00%</b>	<b>111,244.39</b>	<b>(32,840.00)</b>	<b>78,404.39</b>	<b>13,671.25</b>	<b>92,075.64</b>

Allocation Basis: Payroll Disbursements Processed by Department During 2013 with Highway weighted 75% - less effort.

Allocation Source: Financial Records/Reports

**DEPARTMENT 9  
FISCAL 2013**

**MARATHON COUNTY, WISCONSIN**

**FINANCE & ACCOUNTING**

**FUNCTIONAL COST ALLOCATIONS**

Department: Finance & Accounting  
Function: Department Specific

Total 1st Tier Allocation \$ 21,512.27  
Total 2nd Tier Allocation -  
Total Allocated Cost \$ 21,512.27

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Insurance	9,815.77	81.95%	17,628.66	-	17,628.66	-	17,628.66
Special Education	2,162.42	18.05%	3,883.60	(3,600.00)	283.60	-	283.60
<b>Total</b>	<b>11,978.19</b>	<b>100.00%</b>	<b>21,512.27</b>	<b>(3,600.00)</b>	<b>17,912.27</b>	<b>-</b>	<b>17,912.27</b>

Allocation Basis: Direct Allocation to Benefiting Department

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

**DEPARTMENT 9  
FISCAL 2013**

**MARATHON COUNTY, WISCONSIN**

**FINANCE & ACCOUNTING**

**SUMMARY OF DEPARTMENTAL ALLOCATED COSTS**

Department: Finance & Accounting

<u>Grantee Department</u>	<b>Total</b>	<b>Accounting &amp; Budgets</b>	<b>Payroll</b>	<b>Department Specific</b>
Building Use	-	-	-	-
Equipment Use	-	-	-	-
Special Accounting	-	-	-	-
Information Technology	-	-	-	-
Employee Resources	5,726.42	4,862.47	863.96	-
County Clerk	2,379.23	1,834.34	544.88	-
Corporation Counsel	2,860.63	1,805.23	1,055.40	-
County Administrator	1,530.27	960.85	569.43	-
Finance & Accounting	2,439.81	1,688.76	751.05	-
Insurance	20,046.57	2,130.17	287.74	17,628.66
Facilities & Capital Management	26,723.89	22,612.60	4,111.29	-
County Treasurer	1,861.68	1,081.47	780.20	-
Central Services	1,421.97	1,278.10	143.87	-
Clerk of Courts	39,748.50	34,115.53	5,632.97	-
Child Support	7,807.56	5,505.68	2,301.88	-
Soc Svcs- Administration	6,063.33	4,751.92	1,311.41	-
Soc Svcs- Income Maint	7,007.24	1,540.28	5,466.97	-
Soc Svcs- Programs	72,463.83	66,133.66	6,330.17	-
Special Education	283.60	-	-	283.60
Health Department	16,185.22	8,881.18	7,304.04	-
NCHCC	-	-	-	-
ADRC	71,488.67	74,293.86	(2,805.18)	-
Older American Act	(2,675.60)	-	(2,675.60)	-
Nutrition	(2,081.02)	-	(2,081.02)	-
Juvenile Detention	-	-	-	-
Shelter Home	3,407.27	98.32	3,308.95	-
Judicial	-	-	-	-
District Attorney	8,179.47	6,685.46	1,494.01	-
Victim / Witness	1,132.59	557.12	575.47	-
Sheriff	37,257.95	19,761.44	17,496.50	-
Corrections	15,411.01	8,422.37	6,988.64	-
Emergency Government	1,019.39	327.72	691.67	-
Justice Alternatives 177	143.87	-	143.87	-
Conservation, Planning & Zoning	13,741.08	10,028.20	3,712.89	-
Parks, Recreation & Forestry	82,561.20	76,850.06	5,711.14	-
Solid Waste	8,725.31	9,274.44	(549.13)	-
Highway	69,311.97	60,464.12	8,847.85	-
Central Wisconsin Airport	11,805.78	14,175.22	(2,369.44)	-
UW Extension	6,320.33	5,833.39	486.94	-
UW Dormitory	1,245.33	1,245.33	-	-
Library	34,972.08	27,004.03	7,968.05	-
Veterans	1,464.13	1,015.93	448.20	-
Register of Deeds	1,992.80	786.53	1,206.27	-
Other Departments / Programs	9,297.49	3,277.19	6,020.30	-
	<b>589,270.88</b>	<b>479,282.98</b>	<b>92,075.64</b>	<b>17,912.27</b>

**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 distribute wages and fringe benefits thereby ensuring the appropriate allocation of indirect costs to the Property & Liability Insurance function of this chapter. However, all costs for the self-funded 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.

**DEPARTMENT 10  
FISCAL 2013**

**MARATHON COUNTY, WISCONSIN**

**INSURANCE**

**Department: Insurance DEPARTMENTAL COSTS BY FUNCTION**

Functions:	Total	General & Administrative	Property & Casualty Insurance	Workers Compensation	Health & Dental Insurance
<b>Expenditures:</b>					
Salaries & Wages	193,889.24	35,326.62	56,130.93	25,341.32	77,090.36
Fringe Benefits	57,452.13	10,467.78	16,632.39	7,508.99	22,842.97
Contractual Services/Legal Fees	905,063.15	-	6,955.00	897,817.75	290.40
Other Professional Services	12,654.64	-	95.83	3,856.31	8,702.50
General Liability Insurance	89,309.00	-	89,309.00	-	-
Buildings & Contents	95,887.00	-	95,887.00	-	-
Insurance Contractors Equipment	12,761.00	-	12,761.00	-	-
Boiler Insurance	23,865.00	-	23,865.00	-	-
Insurance Retention/Deductible	92,326.00	-	92,326.00	-	-
Officials Bonds	2,461.00	-	-	-	-
Loss / Loss Adjustment	(24,865.00)	-	(24,865.00)	-	-
Insurance Claims/Benefits/Fixed Charges	13,463,756.18	-	-	642,872.71	12,820,883.47
Workers Compensation - Safety	27,709.42	-	-	27,709.42	-
Auto Liability & Comp	119,579.00	-	119,579.00	-	-
Gen/Auto Liab Self Ins Retention	51,810.62	-	51,810.62	-	-
Other Insurance	22,628.00	-	22,628.00	-	-
Office Machines R&M	89.00	-	-	-	89.00
Computer Maintenance	1,075.00	-	1,075.00	-	-
Printing / Duplicating	1,164.68	-	523.98	-	640.70
Telephone	89.00	-	89.00	-	-
Office Supplies	119.98	-	119.98	-	-
Books & Directories	128.00	-	-	128.00	-
Registration /Tuition Fees & Dues	2,070.00	-	435.00	359.00	1,276.00
Travel, Conference & Training	1,804.82	-	858.94	872.43	73.45
<b>Total Expenditures</b>	<b>15,152,826.86</b>	<b>45,794.40</b>	<b>568,677.68</b>	<b>1,606,465.94</b>	<b>12,931,888.85</b>
<b>Cost Adjustments:</b>					
Insurance Recoveries & Public Charges	(1,779,294.34)	-	(32,817.54)	(31,521.71)	(1,714,955.09)
Departmental Charges (WC & Health)	(10,359,318.27)	-	-	(513,685.45)	(9,845,632.82)
Interest & Dividends on Investments	(148,645.08)	-	(120,285.46)	(18,867.22)	(9,492.40)
<b>Total Cost Adjustments</b>	<b>(12,287,257.69)</b>	<b>-</b>	<b>(153,103.00)</b>	<b>(564,074.38)</b>	<b>(11,570,080.31)</b>
<b>Disallowed / Capitalized</b>	<b>(2,448,270.64)</b>	<b>-</b>	<b>-</b>	<b>(1,047,261.29)</b>	<b>(1,401,009.36)</b>
<b>General &amp; Administrative Allocation</b>	<b>-</b>	<b>(45,794.40)</b>	<b>1,723.85</b>	<b>4,869.73</b>	<b>39,200.82</b>
<b>Incoming Costs</b>					
<b>1st Allocation</b>					
Building Use	2,459.38	-	92.58	261.53	2,105.27
Equipment Use	-	-	-	-	-
Special Accounting	836.73	-	31.50	88.98	716.25
Information Technology	351.72	-	13.24	37.40	301.08
Employee Resources	1,077.19	-	40.55	114.55	922.09
County Clerk	-	-	-	-	-
Corporation Counsel	8,430.74	-	317.36	896.52	7,216.87
County Administrator	12,716.84	-	478.70	1,352.29	10,885.84
Finance & Accounting	19,776.50	-	744.45	2,103.01	16,929.03
<b>Total 1st Allocation</b>	<b>45,649.09</b>	<b>-</b>	<b>1,718.38</b>	<b>4,854.28</b>	<b>39,076.43</b>
<b>General &amp; Administrative Allocation</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Unallocated</b>	<b>(43,930.71)</b>	<b>-</b>	<b>-</b>	<b>(4,854.28)</b>	<b>(39,076.43)</b>
<b>Total 1st Tier Allocation</b>	<b>419,016.91</b>	<b>-</b>	<b>419,016.91</b>	<b>0.00</b>	<b>0.00</b>
<b>2nd Allocation</b>					
Building Use	0.62	-	0.02	0.07	0.53
Equipment Use	-	-	-	-	-
Special Accounting	5.09	-	0.19	0.54	4.36
Information Technology	28.92	-	1.09	3.08	24.76
Employee Resources	268.79	-	10.12	28.58	230.09
County Clerk	-	-	-	-	-
Corporation Counsel	300.97	-	11.33	32.00	257.63
County Administrator	5,269.34	-	198.36	560.34	4,510.65
Finance & Accounting	270.07	-	10.17	28.72	231.19
Insurance	-	-	-	-	-
Facilities & Capital Management	5,095.38	-	191.81	541.84	4,361.74
County Treasurer	3,868.06	-	145.61	411.33	3,311.13
Central Services	836.91	-	31.50	89.00	716.41
Clerk of Courts	-	-	-	-	-
<b>Total 2nd Allocation</b>	<b>15,944.13</b>	<b>-</b>	<b>600.19</b>	<b>1,695.48</b>	<b>13,648.46</b>
<b>General &amp; Administrative Allocation</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Unallocated</b>	<b>(15,343.95)</b>	<b>-</b>	<b>-</b>	<b>(1,695.48)</b>	<b>(13,648.46)</b>
<b>Total 2nd Tier Allocation</b>	<b>600.19</b>	<b>-</b>	<b>600.19</b>	<b>-</b>	<b>-</b>
<b>Total Incoming Costs</b>	<b>2,318.57</b>	<b>-</b>	<b>2,318.57</b>	<b>-</b>	<b>-</b>
<b>Total Allocation</b>	<b>\$ 419,617.09</b>	<b>\$ -</b>	<b>\$ 419,617.09</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>



**DEPARTMENT 10  
FISCAL 2013**

**MARATHON COUNTY, WISCONSIN**

**INSURANCE**

**FUNCTIONAL COST ALLOCATIONS**

Department: Insurance  
Function: Property & Casulty Insurance

Total 1st Tier Allocation \$ 419,016.91  
Total 2nd Tier Allocation 600.19  
Total Allocated Cost \$ 419,617.09

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Information Technology	18,218.00	2.18%	9,154.22	(6,818)	2,336.22	-	2,336.22
Employee Resources	2,659.00	0.32%	1,336.10		1,336.10	-	1,336.10
County Clerk	5,295.00	0.63%	2,660.64		2,660.64	-	2,660.64
Corporation Counsel	3,059.00	0.37%	1,537.09		1,537.09	-	1,537.09
County Administrator	2,284.00	0.27%	1,147.67		1,147.67	-	1,147.67
Finance & Accounting	56,602.00	6.79%	28,441.50		28,441.50	-	28,441.50
Facilities & Capital Management	40,381.00	4.84%	20,290.73	(3,786)	16,504.73	32.50	16,537.23
County Treasurer	4,572.00	0.55%	2,297.35		2,297.35	3.68	2,301.03
Clerk of Courts	14,919.00	1.79%	7,496.53		7,496.53	12.01	7,508.54
Soc Svcs- Administration	75,742.00	9.08%	38,059.01		38,059.01	60.96	38,119.96
Special Education	26,552.00	3.18%	13,341.91	(26,552)	(13,210.09)	21.37	(13,188.72)
Health Department	20,765.00	2.49%	10,434.04		10,434.04	16.71	10,450.75
NCHCC	24,470.00	2.93%	12,295.74	(24,470)	(12,174.26)	19.69	(12,154.57)
ADRC	35,858.00	4.30%	18,018.01	(35,858)	(17,839.99)	28.86	(17,811.13)
Juvenile Detention	1,152.00	0.14%	578.86		578.86	0.93	579.79
District Attorney	5,811.00	0.70%	2,919.92		2,919.92	4.68	2,924.60
Sheriff	151,193.00	18.13%	75,971.79	(60,106)	15,865.79	121.68	15,987.47
Emergency Government	5,138.00	0.62%	2,581.75	(3,422)	(840.25)	4.13	(836.11)
Conservation, Planning & Zoning	16,186.00	1.94%	8,133.18	(3,671)	4,462.18	13.03	4,475.20
Parks, Recreation & Forestry	89,416.00	8.32%	34,880.31	(60,825)	(25,944.69)	55.86	(25,888.83)
Solid Waste	15,539.00	1.86%	7,808.07	(15,539)	(7,730.93)	12.51	(7,718.42)
Highway	125,524.00	15.05%	63,073.58	(125,524)	(62,450.42)	101.02	(62,349.40)
Central Wisconsin Airport	41,521.00	4.98%	20,863.56	(41,521)	(20,657.44)	33.42	(20,624.02)
UW Extension	1,955.00	0.23%	982.35		982.35	1.57	983.93
UW Dormitory	26,450.00	3.17%	13,290.65		13,290.65	21.29	13,311.94
Library	24,972.00	2.99%	12,547.99	(24,972)	(12,424.01)	20.10	(12,403.92)
Veterans	1,100.00	0.13%	552.73		552.73	0.89	553.62
Register of Deeds	3,312.00	0.40%	1,664.22		1,664.22	2.67	1,666.89
Other Departments / Programs	13,249.00	1.59%	6,657.39	(468)	6,189.39	10.66	6,200.05
<b>Total</b>	<b>833,894.00</b>	<b>100.00%</b>	<b>419,016.91</b>	<b>(433,532.00)</b>	<b>(14,515.09)</b>	<b>600.19</b>	<b>(13,914.91)</b>

Allocation Basis: General Liability Insurance Charges by Department During 2013

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

**DEPARTMENT 10  
FISCAL 2013**

**MARATHON COUNTY, WISCONSIN**

**INSURANCE**

**SUMMARY OF DEPARTMENTAL ALLOCATED COSTS**

Department: Insurance

Grantee Department	Total	Property & Casualty Insurance
Building Use	-	-
Equipment Use	-	-
Special Accounting	-	-
Information Technology	2,336.22	2,336.22
Employee Resources	1,336.10	1,336.10
County Clerk	2,660.64	2,660.64
Corporation Counsel	1,537.09	1,537.09
County Administrator	1,147.67	1,147.67
Finance & Accounting	28,441.50	28,441.50
Insurance	-	-
Facilities & Capital Management	16,537.23	16,537.23
County Treasurer	2,301.03	2,301.03
Central Services	-	-
Clerk of Courts	7,508.54	7,508.54
Child Support	-	-
Soc Svcs- Administration	38,119.96	38,119.96
Soc Svcs- Income Maint	-	-
Soc Svcs- Programs	-	-
Special Education	(13,188.72)	(13,188.72)
Health Department	10,450.75	10,450.75
NCHCC	(12,154.57)	(12,154.57)
ADRC	(17,811.13)	(17,811.13)
Older American Act	-	-
Nutrition	-	-
Juvenile Detention	579.79	579.79
Shelter Home	-	-
Judicial	-	-
District Attorney	2,924.60	2,924.60
Victim / Witness	-	-
Sheriff	15,987.47	15,987.47
Corrections	-	-
Emergency Government	(836.11)	(836.11)
Justice Alternatives 177	-	-
Conservation, Planning & Zoning	4,475.20	4,475.20
Parks, Recreation & Forestry	(25,888.83)	(25,888.83)
Solid Waste	(7,718.42)	(7,718.42)
Highway	(62,349.40)	(62,349.40)
Central Wisconsin Airport	(20,624.02)	(20,624.02)
UW Extension	983.93	983.93
UW Dormitory	13,311.94	13,311.94
Library	(12,403.92)	(12,403.92)
Veterans	553.62	553.62
Register of Deeds	1,666.89	1,666.89
Other Departments / Programs	6,200.05	6,200.05
	(13,914.91)	(13,914.91)

**DEPARTMENT 11  
FISCAL 2013**

**MARATHON COUNTY, WISCONSIN  
FACILITIES & CAPITAL 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 2012 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.

**DEPARTMENT 11  
FISCAL 2013**

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

Department: Facilities & Capital Management

Functions:	Total	General & Administrative	Courthouse / Annex	Health & Social Services Bldg	212 River Drive Bldg	210 River Drive Bldg	USDA Bldg
<b>Expenditures:</b>							
Salaries & Wages	927,401.45	215,583.74	241,569.53	93,018.37	42,818.12	35,769.87	26,959.56
Fringe Benefits	420,996.39	97,864.82	109,661.14	42,225.94	19,437.40	16,237.83	12,238.37
Telephone	4,200.00	4,200.00	-	-	-	-	-
Printing / Duplicating	2,581.09	2,581.09	-	-	-	-	-
Building Service Equipment Repair	33,863.05	-	7,077.22	593.77	747.14	294.82	-
Clothing, Uniforms	3,674.84	3,187.69	-	-	-	-	-
Paper, Stationery, Forms	294.01	294.01	-	-	-	-	-
Office Supplies	261.18	261.18	-	-	-	-	-
Other Operating Supplies	9,898.76	-	500.00	-	-	-	-
Freight	3,856.29	-	-	-	-	-	-
Painting Supplies	1,220.48	-	542.59	317.31	200.00	100.00	-
Plumbing / Electrical Supples	22,163.54	-	2,112.33	1,314.04	-	15.81	342.24
Building Materials and Misc Supplies	13,496.84	-	-	-	-	-	-
Registration / Tuition Fees	2,030.00	2,030.00	-	-	-	-	-
Travel, Conference & Training	1,204.01	1,204.01	-	-	-	-	-
Pest Exterminator	3,640.00	-	720.00	360.00	360.00	360.00	360.00
Equipment Rent	561.98	561.98	-	-	-	-	-
Fees & Permits	2,074.00	-	-	-	-	-	-
Sundry / Other Contractural Services	108,025.80	8,019.53	68,846.34	1,931.96	378.48	1,503.40	86.40
Insurance & Fire Protection	4,768.11	3,786.00	-	-	-	-	-
Water/Sewer	93,962.29	-	5,750.56	3,920.24	1,519.44	542.28	545.24
Gas	136,448.63	-	82,307.48	6,832.02	3,715.52	1,970.60	1,931.52
Fuel Oil	1,744.50	-	1,744.50	-	-	-	-
Electric	393,280.30	-	237,964.32	27,651.79	18,344.57	11,844.98	6,240.56
Other Utility Service	17,016.08	-	-	-	-	-	-
Motor Vehicle Repairs, Oil, Gasoline	8,357.49	-	-	-	-	-	-
Grounds & Ground Improvement	305.00	-	-	-	-	-	-
Building Repairs	6,127.62	-	498.37	1,309.45	-	500.00	-
Refuse Collection	23,897.30	-	12,862.56	3,978.78	2,400.33	-	-
Household Janitorial Supplies	31,456.08	-	3,556.08	7,500.00	3,200.00	1,500.00	1,500.00
Building Maintenance-Small Cap Replacement	52,266.88	52,266.88	-	-	-	-	-
Emergency Operations Center	960.48	960.48	-	-	-	-	-
<b>Total Expenditures</b>	<b>2,332,234.47</b>	<b>392,801.41</b>	<b>775,733.02</b>	<b>190,953.66</b>	<b>93,121.01</b>	<b>70,639.59</b>	<b>50,203.89</b>
Disallowed / Capitalized	-	-	-	-	-	-	-
<b>Cost Adjustments:</b>							
Miscellaneous Revenue	(18,654.47)	(18,654.47)	-	-	-	-	-
Focus on Energy Rebate	(3,604.12)	(3,604.12)	-	-	-	-	-
Sale of Recyclable Materials	(4,337.98)	(4,337.98)	-	-	-	-	-
<b>Total Cost Adjustments</b>	<b>(26,596.55)</b>	<b>(26,596.55)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>General &amp; Administrative Allocation</b>	<b>(0.00)</b>	<b>(366,204.86)</b>	<b>124,278.92</b>	<b>47,854.64</b>	<b>22,028.40</b>	<b>18,402.33</b>	<b>13,869.73</b>
<b>Incoming Costs</b>							
<b>1st Allocation</b>							
Building Use	3,012.41	-	1,022.32	393.65	181.21	151.38	114.09
Equipment Use	13,207.52	-	4,462.24	1,725.92	794.47	663.70	500.22
Special Accounting	5,634.82	-	1,912.22	736.32	338.94	283.15	213.41
Information Technology	8,363.13	-	2,838.19	1,092.87	503.07	420.26	316.75
Employee Resources	15,673.19	-	5,319.01	2,048.13	942.79	787.60	593.61
County Clerk	-	-	-	-	-	-	-
Corporation Counsel	2,115.24	-	717.85	276.41	127.24	106.29	80.11
County Administrator	716.78	-	243.25	93.67	43.12	36.02	27.15
Finance & Accounting	23,737.70	-	8,055.86	3,101.98	1,427.90	1,192.85	899.05
Insurance	16,504.73	-	5,601.21	2,156.79	992.81	829.39	625.10
<b>Total 1st Allocation</b>	<b>88,965.32</b>	<b>-</b>	<b>30,192.16</b>	<b>11,625.74</b>	<b>5,351.55</b>	<b>4,470.64</b>	<b>3,369.49</b>
<b>General &amp; Administrative Allocation</b>							
<b>Unallocated</b>							
<b>Total 1st Tier Allocation</b>	<b>2,394,603.25</b>	<b>(0.00)</b>	<b>930,204.10</b>	<b>250,434.04</b>	<b>120,500.96</b>	<b>93,512.56</b>	<b>67,443.11</b>
<b>2nd Allocation</b>							
Building Use	0.76	-	0.26	0.10	0.05	0.04	0.03
Equipment Use	109.60	-	37.19	14.32	6.59	5.51	4.15
Special Accounting	33.09	-	11.23	4.32	1.99	1.66	1.25
Information Technology	687.65	-	233.37	89.86	41.36	34.56	26.04
Employee Resources	3,763.02	-	1,277.05	491.74	226.36	189.10	142.52
County Clerk	-	-	-	-	-	-	-
Corporation Counsel	75.51	-	25.63	9.87	4.54	3.79	2.86
County Administrator	297.00	-	100.79	38.81	17.87	14.92	11.25
Finance & Accounting	2,986.19	-	1,013.42	390.23	179.63	150.05	113.10
Insurance	32.50	-	11.03	4.25	1.95	1.63	1.23
Facilities & Capital Management	35,024.84	-	11,886.38	4,576.95	2,106.86	1,760.05	1,326.54
County Treasurer	669.60	-	233.69	89.98	41.42	34.60	26.08
Central Services	12,561.02	-	4,262.83	1,641.44	755.59	631.21	475.74
Clerk of Courts	-	-	-	-	-	-	-
<b>Total 2nd Allocation</b>	<b>56,259.77</b>	<b>-</b>	<b>19,092.87</b>	<b>7,351.87</b>	<b>3,384.21</b>	<b>2,827.14</b>	<b>2,130.80</b>
<b>General &amp; Administrative Allocation</b>							
<b>Unallocated</b>							
<b>Total 2nd Tier Allocation</b>	<b>56,259.77</b>	<b>-</b>	<b>19,092.87</b>	<b>7,351.87</b>	<b>3,384.21</b>	<b>2,827.14</b>	<b>2,130.80</b>
<b>Total Incoming Costs</b>	<b>145,225.09</b>	<b>-</b>	<b>49,285.03</b>	<b>18,977.61</b>	<b>8,735.76</b>	<b>7,297.77</b>	<b>5,500.29</b>
<b>Total Allocated Cost</b>	<b>\$ 2,450,863.01</b>	<b>\$ (0.00)</b>	<b>\$ 949,296.97</b>	<b>\$ 257,785.91</b>	<b>\$ 123,885.17</b>	<b>\$ 96,339.69</b>	<b>\$ 69,573.91</b>



**DEPARTMENT 11  
FISCAL 2013**

**MARATHON COUNTY, WISCONSIN  
FACILITIES & CAPITAL MANAGEMENT**

**DEPARTMENTAL COSTS BY FUNCTION (Continued)**

Department:		Facilities Management					
Functions:	Shelter Home	West Street Property	Public Safety Bldg	University Center	Highway	Library	
<b>Expenditures</b>							
Salaries & Wages	55,903.76	-	66,763.63	-	11,962.03	137,032.84	
Fringe Benefits	25,377.66	-	30,307.53	-	5,439.27	62,206.43	
Telephone	-	-	-	-	-	-	
Printing / Duplicating	-	-	-	-	-	-	
Building Service Equipment Repair	947.00	-	9,722.64	-	11,585.88	2,894.58	
Clothing, Uniforms	-	-	-	-	-	487.15	
Paper, Stationery, Forms	-	-	-	-	-	-	
Office Supplies	-	-	-	-	-	-	
Other Operating Supplies	-	7,104.33	-	-	-	2,294.43	
Freight	-	3,856.29	-	-	-	-	
Painting Supplies	-	-	-	-	-	60.58	
Plumbing / Electrical Supplies	145.07	6,733.63	5,214.04	2,093.52	-	4,192.86	
Building Materials and Misc Supplies	-	-	-	13,496.84	-	-	
Registration /Tuition Fees	-	-	-	-	-	-	
Travel, Conference & Training	-	-	-	-	-	-	
Pest Exterminator	360.00	360.00	600.00	-	-	360.00	
Equipment Rent	-	-	-	-	-	-	
Fees & Permits	-	2,074.00	-	-	-	-	
Sundry / Other Contractual Services	977.52	514.55	11,035.00	11,583.76	-	3,149.86	
Insurance & Fire Protection	-	868.11	-	-	-	114.00	
Water/Sewer	3,736.44	238.40	43,507.45	-	-	34,202.24	
Gas	15,462.82	2,738.16	6,397.39	-	-	15,093.12	
Fuel Oil	-	-	-	-	-	-	
Electric	25,518.18	5,806.97	7,724.11	-	-	52,164.82	
Other Utility Service	-	17,016.08	-	-	-	-	
Motor Vehicle Repairs, Oil, Gasoline	-	8,357.49	-	-	-	-	
Grounds & Ground Improvement	-	200.00	-	-	-	105.00	
Building Repairs	25.66	300.00	3,479.17	-	-	14.97	
Refuse Collection	1,317.54	-	571.86	-	-	2,766.23	
Household Janitorial Supplies	1,500.00	200.00	4,500.00	-	-	8,000.00	
Building Maintenance-Small Cap Replacement	-	-	-	-	-	-	
Emergency Operations Center	-	-	-	-	-	-	
<b>Total Expenditures</b>	<b>131,271.65</b>	<b>56,368.01</b>	<b>189,822.82</b>	<b>27,174.12</b>	<b>29,007.18</b>	<b>325,138.10</b>	
<b>Disallowed / Capitalized</b>							
<b>Cost Adjustments:</b>							
Miscellaneous Revenue	-	-	-	-	-	-	
Focus on Energy Rebate	-	-	-	-	-	-	
Sale of Recyclable Materials	-	-	-	-	-	-	
Total Cost Adjustments	-	-	-	-	-	-	
<b>General &amp; Administrative Allocation</b>	<b>28,760.49</b>	<b>-</b>	<b>34,347.51</b>	<b>-</b>	<b>6,164.33</b>	<b>70,498.52</b>	
<b>Incoming Costs</b>							
<b>1st Allocation</b>							
Building Use	236.58	-	282.54	-	50.71	579.92	
Equipment Use	1,037.27	-	1,238.78	-	222.32	2,542.59	
Special Accounting	442.52	-	528.49	-	94.85	1,064.73	
Information Technology	656.81	-	784.40	-	140.78	1,610.00	
Employee Resources	1,230.92	-	1,470.04	-	263.83	3,017.26	
County Clerk	-	-	-	-	-	-	
Corporation Counsel	166.12	-	198.40	-	35.61	407.21	
County Administrator	56.29	-	67.23	-	12.07	137.99	
Finance & Accounting	1,864.28	-	2,226.43	-	399.58	4,569.77	
Insurance	1,296.23	-	1,548.03	-	277.82	3,177.35	
<b>Total 1st Allocation</b>	<b>6,987.04</b>	<b>-</b>	<b>8,344.34</b>	<b>-</b>	<b>1,497.55</b>	<b>17,126.82</b>	
<b>General &amp; Administrative Allocation</b>							
<b>Unallocated</b>							
<b>Total 1st Tier Allocation</b>	<b>167,019.18</b>	<b>56,368.01</b>	<b>232,514.67</b>	<b>27,174.12</b>	<b>36,669.06</b>	<b>412,763.44</b>	
<b>2nd Allocation</b>							
Building Use	0.06	-	0.07	-	0.01	0.15	
Equipment Use	8.61	-	10.28	-	1.84	21.10	
Special Accounting	2.60	-	3.10	-	0.56	6.37	
Information Technology	54.01	-	64.50	-	11.58	132.38	
Employee Resources	295.53	-	352.95	-	63.34	724.42	
County Clerk	-	-	-	-	-	-	
Corporation Counsel	5.93	-	7.08	-	1.27	14.54	
County Administrator	23.33	-	27.86	-	5.00	57.18	
Finance & Accounting	234.52	-	280.08	-	50.27	574.87	
Insurance	2.55	-	3.05	-	0.55	6.26	
Facilities & Capital Management	2,750.73	-	3,285.09	-	589.57	6,742.67	
County Treasurer	54.08	-	64.59	-	11.59	132.56	
Central Services	986.50	-	1,178.14	-	211.44	2,418.14	
Clerk of Courts	-	-	-	-	-	-	
<b>Total 2nd Allocation</b>	<b>4,418.45</b>	<b>-</b>	<b>5,276.78</b>	<b>-</b>	<b>947.02</b>	<b>10,830.63</b>	
<b>General &amp; Administrative Allocation</b>							
<b>Unallocated</b>							
<b>Total 2nd Tier Allocation</b>	<b>4,418.45</b>	<b>-</b>	<b>5,276.78</b>	<b>-</b>	<b>947.02</b>	<b>10,830.63</b>	
<b>Total Incoming Costs</b>	<b>11,405.49</b>	<b>-</b>	<b>13,621.12</b>	<b>-</b>	<b>2,444.57</b>	<b>27,957.45</b>	
<b>Total Allocated Cost</b>	<b>\$ 171,437.63</b>	<b>\$ 56,368.01</b>	<b>\$ 237,791.45</b>	<b>\$ 27,174.12</b>	<b>\$ 37,616.08</b>	<b>\$ 423,594.07</b>	

**DEPARTMENT 11  
FISCAL 2013**

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

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

Total 1st Tier Allocation \$ 930,204.10  
Total 2nd Tier Allocation 19,092.87  
Total Allocated Cost \$ 949,296.97

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Employee Resources	3,269.00	4.74%	44,065.63		44,065.63		44,065.63
County Clerk	2,400.00	3.48%	32,351.64		32,351.64		32,351.64
County Administrator	1,176.00	1.70%	15,852.31		15,852.31	-	15,852.31
Finance & Accounting	1,728.00	2.50%	23,293.18		23,293.18	-	23,293.18
Insurance	378.00	0.55%	5,095.38		5,095.38	-	5,095.38
Facilities & Capital Management	463.00	0.67%	6,241.17		6,241.17	-	6,241.17
County Treasurer	1,014.00	1.47%	13,668.57		13,668.57	324.87	13,993.44
Central Services	2,045.00	2.96%	27,566.30		27,566.30	655.19	28,221.49
Clerk of Courts	9,529.00	13.81%	128,449.50		128,449.50	3,052.98	131,502.48
Judicial	19,844.00	28.76%	267,494.17		267,494.17	6,357.78	273,851.95
District Attorney	4,920.00	7.13%	66,320.87		66,320.87	1,576.31	67,897.18
Victim / Witness	1,613.00	2.34%	21,743.00		21,743.00	516.79	22,259.79
Emergency Government	469.00	0.68%	6,322.05		6,322.05	150.26	6,472.31
Register of Deeds	4,376.00	6.34%	58,987.83		58,987.83	1,402.02	60,389.85
Other Departments / Programs	15,783.00	22.87%	212,752.49	(138,286.10)	74,466.39	5,056.68	79,523.07
<b>Total</b>	<b>69,007.00</b>	<b>100.00%</b>	<b>930,204.10</b>	<b>(138,286.10)</b>	<b>791,918.00</b>	<b>19,092.87</b>	<b>811,010.87</b>

Allocation Basis: Usable Square Footage by Occupying Department  
Allocation Source: Maintenance Department

**DEPARTMENT 11  
FISCAL 2013**

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

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

Total 1st Tier Allocation \$ 250,434.04  
Total 2nd Tier Allocation 7,351.87  
Total Allocated Cost \$ 257,785.91

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Child Support	1,893	6.72%	16,818.21		16,818.21	493.72	17,311.93
Soc Svcs- Administration	21,594	76.61%	191,850.17	(281,934.00)	(90,083.83)	5,632.05	(84,451.77)
Juvenile Detention	1,174	4.16%	10,430.31		10,430.31	306.20	10,736.51
Other Departments / Programs	3,527	12.51%	31,335.35	(55,668.00)	(24,332.65)	919.90	(23,412.75)
			-		-	-	-
<b>Total</b>	<b>28,188</b>	<b>100.00%</b>	<b>250,434.04</b>	<b>(337,602.00)</b>	<b>(87,167.96)</b>	<b>7,351.87</b>	<b>(79,816.09)</b>

Allocation Basis: Usable Square Footage by Occupying Department  
Allocation Source: Maintenance Department

**DEPARTMENT 11  
FISCAL 2013**

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

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

Total 1st Tier Allocation                   \$     120,500.96  
Total 2nd Tier Allocation                             3,384.21  
Total Allocated Cost                       \$     123,885.17

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Parks, Recreation & Forestry	4,255.00	25.33%	30,519.74		30,519.74	857.13	31,376.87
UW Extension	7,448.00	44.33%	53,422.09		53,422.09	1,500.33	54,922.42
Veterans	783.00	4.66%	5,616.21		5,616.21	157.73	5,773.93
Other Departments / Programs	4,314.00	25.68%	30,942.92	(58,854.00)	(27,911.08)	869.02	(27,042.06)
<b>Total</b>	<b>16,800.00</b>	<b>100.00%</b>	<b>120,500.96</b>	<b>(58,854.00)</b>	<b>61,646.96</b>	<b>3,384.21</b>	<b>65,031.17</b>

Allocation Basis: Usable Square Footage by Occupying Department  
Allocation Source: Maintenance Department

**DEPARTMENT 11  
FISCAL 2013**

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

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

Total 1st Tier Allocation \$ 93,512.56  
Total 2nd Tier Allocation 2,827.14  
Total Allocated Cost \$ 96,339.69

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Conservation, Planning & Zoning	8,970	100.00%	93,512.56		93,512.56	2,827.14	96,339.69
<b>Total</b>	<u>8,970</u>	<u>100.00%</u>	<u>93,512.56</u>	<u>-</u>	<u>93,512.56</u>	<u>2,827.14</u>	<u>96,339.69</u>

Allocation Basis: Usable Square Footage by Occupying Department  
Allocation Source: Maintenance Department

**DEPARTMENT 11  
FISCAL 2013**

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

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

Total 1st Tier Allocation                   \$     67,443.11  
Total 2nd Tier Allocation                    2,130.80  

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Total Allocated Cost                         \$     69,573.91

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Other Departments / Programs	4,752.00	100.00%	67,443.11	(58,854.00)	8,589.11	2,130.80	10,719.91
<b>Total</b>	<b>4,752.00</b>	<b>100.00%</b>	<b>67,443.11</b>	<b>(58,854.00)</b>	<b>8,589.11</b>	<b>2,130.80</b>	<b>10,719.91</b>

Allocation Basis: Usable Square Footage by Occupying Department

Allocation Source: Maintenance Department

**DEPARTMENT 11  
FISCAL 2013**

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

Department: Facilities & Capital Management  
Function: Shelter Home

Total 1st Tier Allocation \$ 167,019.18  
Total 2nd Tier Allocation 4,418.45  
Total Allocated Cost \$ 171,437.63

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Shelter Home	21,200.00	100.00%	167,019.18		167,019.18	4,418.45	171,437.63
Total	<u>21,200.00</u>	<u>100.00%</u>	<u>167,019.18</u>	<u>-</u>	<u>167,019.18</u>	<u>4,418.45</u>	<u>171,437.63</u>

Allocation Basis: Usable Square Footage by Occupying Department  
Allocation Source: Maintenance Department

**DEPARTMENT 11  
FISCAL 2013**

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

Department: Facilities & Capital Management  
Function: West Street Property

Total 1st Tier Allocation	\$ 56,368.01
Total 2nd Tier Allocation	-
Total Allocated Cost	\$ 56,368.01

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Facilities & Capital Management	9,600.00	51.06%	28,783.66		28,783.66	-	28,783.66
Sheriff	9,200.00	48.94%	27,584.35		27,584.35	-	27,584.35
<b>Total</b>	<b>18,800.00</b>	<b>100.00%</b>	<b>56,368.01</b>	<b>-</b>	<b>56,368.01</b>	<b>-</b>	<b>56,368.01</b>

Allocation Basis: Usable Square Footage by Occupying Department

Allocation Source: Maintenance Department

**DEPARTMENT 11  
FISCAL 2013**

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

Department: Facilities & Capital Management  
Function: Public Safety Bldg

Total 1st Tier Allocation \$ 232,514.67  
Total 2nd Tier Allocation 5,276.78  
Total Allocated Cost \$ 237,791.45

	Allocation Units	Allocated		Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
		Percentage	Gross Allocation				
<u>Grantee Department</u>							
Corporation Counsel	3,016	2.31%	5,380.68		5,380.68	-	5,380.68
Sheriff	14,284	10.96%	25,483.31		25,483.31	592.03	26,075.34
Corrections	109,320	83.88%	195,031.87		195,031.87	4,530.98	199,562.86
Other Departments / Programs	3,710	2.85%	6,618.81		6,618.81	153.77	6,772.58
		-	-		-	-	-
<b>Total</b>	<b>130,330</b>	<b>100.00%</b>	<b>232,514.67</b>	<b>-</b>	<b>232,514.67</b>	<b>5,276.78</b>	<b>237,791.45</b>

Allocation Basis: Usable Square Footage by Occupying Department  
Allocation Source: Maintenance Department

**DEPARTMENT 11  
FISCAL 2013**

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

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

Total 1st Tier Allocation \$ 27,174.12  
Total 2nd Tier Allocation -  
Total Allocated Cost \$ 27,174.12

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Other Departments / Programs	100%	100.00%	27,174.12		27,174.12	-	27,174.12
<b>Total</b>	<b>100%</b>	<b>100.00%</b>	<b>27,174.12</b>	<b>-</b>	<b>27,174.12</b>	<b>-</b>	<b>27,174.12</b>

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Maintenance Department

**DEPARTMENT 11  
FISCAL 2013**

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

Department: Facilities & Capital Management  
Function: Highway

Total 1st Tier Allocation \$ 36,669.06  
Total 2nd Tier Allocation 947.02  
Total Allocated Cost \$ 37,616.08

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Highway	100%	100.00%	36,669.06		36,669.06	947.02	37,616.08
Total	100.00%	100.00%	36,669.06	-	36,669.06	947.02	37,616.08

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

**DEPARTMENT 11  
FISCAL 2013**

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

Department: Facilities & Capital Management  
Function: Library

Total 1st Tier Allocation \$ 412,763.44  
Total 2nd Tier Allocation 10,830.63  
Total Allocated Cost \$ 423,594.07

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Library	100%	100.00%	412,763.44		412,763.44	10,830.63	423,594.07
Total	100.00%	100.00%	412,763.44	-	412,763.44	10,830.63	423,594.07

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Maintenance Department

**DEPARTMENT 11  
FISCAL 2013**

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

Department: Facilities & Capital Management

<u>Grantee Department</u>	<u>Total</u>	<u>Courthouse / Annex</u>	<u>Health &amp; Social Services Bldg</u>	<u>212 River Drive Bldg</u>	<u>210 River Drive Bldg</u>
Building Use	-	-	-	-	-
Equipment Use	-	-	-	-	-
Special Accounting	-	-	-	-	-
Information Technology	-	-	-	-	-
Employee Resources	44,065.63	44,065.63	-	-	-
County Clerk	32,351.64	32,351.64	-	-	-
Corporation Counsel	5,380.68	-	-	-	-
County Administrator	15,852.31	15,852.31	-	-	-
Finance & Accounting	23,293.18	23,293.18	-	-	-
Insurance	5,095.38	5,095.38	-	-	-
Facilities & Capital Management	35,024.84	6,241.17	-	-	-
County Treasurer	13,993.44	13,993.44	-	-	-
Central Services	28,221.49	28,221.49	-	-	-
Clerk of Courts	131,502.48	131,502.48	-	-	-
Child Support	17,311.93	-	17,311.93	-	-
Soc Svcs- Administration	(84,451.77)	-	(84,451.77)	-	-
Soc Svcs- Income Maint	-	-	-	-	-
Soc Svcs- Programs	-	-	-	-	-
Special Education	-	-	-	-	-
Health Department	-	-	-	-	-
NCHCC	-	-	-	-	-
ADRC	-	-	-	-	-
Older American Act	-	-	-	-	-
Nutrition	-	-	-	-	-
Juvenile Detention	10,736.51	-	10,736.51	-	-
Shelter Home	171,437.63	-	-	-	-
Judicial	273,851.95	273,851.95	-	-	-
District Attorney	67,897.18	67,897.18	-	-	-
Victim / Witness	22,259.79	22,259.79	-	-	-
Sheriff	53,659.68	-	-	-	-
Corrections	199,562.86	-	-	-	-
Emergency Government	6,472.31	6,472.31	-	-	-
Justice Alternatives 177	-	-	-	-	-
Conservation, Planning & Zoning	96,339.69	-	-	-	96,339.69
Parks, Recreation & Forestry	31,376.87	-	-	31,376.87	-
Solid Waste	-	-	-	-	-
Highway	37,616.08	-	-	-	-
Central Wisconsin Airport	-	-	-	-	-
UW Extension	54,922.42	-	-	54,922.42	-
UW Dormitory	-	-	-	-	-
Library	423,594.07	-	-	-	-
Veterans	5,773.93	-	-	5,773.93	-
Register of Deeds	60,389.85	60,389.85	-	-	-
Other Departments / Programs	73,734.87	79,523.07	(23,412.75)	(27,042.06)	-
	<b>1,857,266.91</b>	<b>811,010.87</b>	<b>(79,816.09)</b>	<b>65,031.17</b>	<b>96,339.69</b>

**DEPARTMENT 11  
FISCAL 2013**

**MARATHON COUNTY, WISCONSIN  
FACILITIES & CAPITAL MANAGEMENT**

**SUMMARY OF DEPARTMENTAL ALLOCATED COSTS (Continued)**

Department:	Facilities & Capital Management						
<u>Grantee Department</u>	USDA Bldg	Shelter Home	West Street Property	Public Safety Bldg	University Center	Highway	Library
Building Use	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-
Special Accounting	-	-	-	-	-	-	-
Information Technology	-	-	-	-	-	-	-
Employee Resources	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-
Corporation Counsel	-	-	-	5,380.68	-	-	-
County Administrator	-	-	-	-	-	-	-
Finance & Accounting	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-
Facilities & Capital Management	-	-	28,783.66	-	-	-	-
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	-	-	-	-	-	-	-
Juvenile Detention	-	-	-	-	-	-	-
Shelter Home	-	171,437.63	-	-	-	-	-
Judicial	-	-	-	-	-	-	-
District Attorney	-	-	-	-	-	-	-
Victim / Witness	-	-	-	-	-	-	-
Sheriff	-	-	27,584.35	26,075.34	-	-	-
Corrections	-	-	-	199,562.86	-	-	-
Emergency Government	-	-	-	-	-	-	-
Justice Alternatives 177	-	-	-	-	-	-	-
Conservation, Planning & Zoning	-	-	-	-	-	-	-
Parks, Recreation & Forestry	-	-	-	-	-	-	-
Solid Waste	-	-	-	-	-	-	-
Highway	-	-	-	-	-	37,616.08	-
Central Wisconsin Airport	-	-	-	-	-	-	-
UW Extension	-	-	-	-	-	-	-
UW Dormitory	-	-	-	-	-	-	-
Library	-	-	-	-	-	-	423,594.07
Veterans	-	-	-	-	-	-	-
Register of Deeds	-	-	-	-	-	-	-
Other Departments / Programs	10,719.91	-	-	6,772.58	27,174.12	-	-
	10,719.91	171,437.63	56,368.01	237,791.45	27,174.12	37,616.08	423,594.07

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 2013.
- **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 2013.

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.

**DEPARTMENT 12  
FISCAL 2013**

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

Department: County Treasurer

Functions:		General & Administrative	General Receipts	Payroll	General Government
<b>Expenditures:</b>					
Salaries & Wages	246,661.28	12,752.39	35,149.23	9,521.13	189,238.53
Fringe Benefits	113,077.69	5,846.12	16,113.57	4,364.80	86,753.20
Data Processing	8,126.17	450.19	1,374.95	767.11	5,533.92
Office Equipment	132.76	132.76	-	-	-
Professional Services	3,725.00	-	-	-	3,725.00
Temporary / Contractual Labor	9,376.20	-	-	-	9,376.20
Printing / Duplicating	7,413.92	7,413.92	-	-	-
Office Machines R&M	1,141.00	1,141.00	-	-	-
Bank Services	141.81	141.81	-	-	-
Paper, Stationery, Forms	5,694.39	5,694.39	-	-	-
Office Supplies	1,113.29	1,113.29	-	-	-
Subscriptions & Dues	100.00	100.00	-	-	-
Registration / Tuition Fees	285.00	285.00	-	-	-
Travel, Conference & Training	326.96	326.96	-	-	-
Publication of Legal Notices	7,845.32	-	-	-	7,845.32
Miscellaneous	1,151.12	-	-	-	1,151.12
					-
<b>Total Expenditures</b>	<b>406,311.91</b>	<b>35,397.82</b>	<b>52,637.75</b>	<b>14,653.03</b>	<b>303,623.30</b>
Disallowed / Capitalized	(332,261.08)	-	-	-	(332,261.08)
General & Administrative Allocation	-	(35,397.82)	5,319.19	1,440.85	28,637.78
<b>Incoming Costs</b>					
<b>1st Allocation</b>					
Building Use	6,597.38	-	991.38	268.54	5,337.46
Equipment Use	-	-	-	-	-
Special Accounting	666.48	-	100.15	27.13	539.20
Information Technology	22,939.99	-	3,447.17	933.76	18,559.06
Employee Resources	2,388.39	-	358.90	97.22	1,932.27
County Clerk	-	-	-	-	-
Corporation Counsel	6,315.50	-	949.02	257.07	5,109.41
County Administrator	1,905.87	-	286.39	77.58	1,541.90
Finance & Accounting	1,652.99	-	248.39	67.28	1,337.32
Insurance	2,297.35	-	345.22	93.51	1,858.62
Facilities & Capital Management	13,668.57	-	2,053.96	556.37	11,058.24
<b>Total 1st Allocation</b>	<b>58,432.53</b>	<b>-</b>	<b>8,780.59</b>	<b>2,378.46</b>	<b>47,273.47</b>
General & Administrative Allocation	-	-	-	-	-
Unallocated	(47,273.47)	-	-	-	(47,273.47)
<b>Total 1st Tier Allocation</b>	<b>85,209.88</b>	<b>-</b>	<b>66,737.53</b>	<b>18,472.34</b>	<b>-</b>
<b>2nd Allocation</b>					
Building Use	1.65	-	0.25	0.07	1.34
Equipment Use	-	-	-	-	-
Special Accounting	4.14	-	0.62	0.17	3.35
Information Technology	1,886.23	-	283.44	76.78	1,526.01
Employee Resources	537.57	-	80.78	21.88	434.91
County Clerk	-	-	-	-	-
Corporation Counsel	225.45	-	33.88	9.18	182.40
County Administrator	789.72	-	118.67	32.14	638.90
Finance & Accounting	208.68	-	31.36	8.49	168.83
Insurance	3.68	-	0.55	0.15	2.98
Facilities & Capital Management	324.87	-	48.82	13.22	262.83
County Treasurer	27,340.13	-	4,108.37	1,112.86	22,118.89
Central Services	2,307.06	-	346.68	93.91	1,866.47
Clerk of Courts	-	-	-	-	-
<b>Total 2nd Allocation</b>	<b>33,629.19</b>	<b>-</b>	<b>5,053.42</b>	<b>1,368.86</b>	<b>27,206.91</b>
General & Administrative Allocation	-	-	-	-	-
Unallocated	(27,206.91)	-	-	-	(27,206.91)
<b>Total 2nd Tier Allocation</b>	<b>6,422.28</b>	<b>-</b>	<b>5,053.42</b>	<b>1,368.86</b>	<b>-</b>
Total Incoming Costs	17,581.33	-	13,834.01	3,747.32	-
<b>Total Allocated Cost</b>	<b>\$ 91,632.16</b>	<b>\$ -</b>	<b>\$ 71,790.96</b>	<b>\$ 19,841.20</b>	<b>\$ -</b>

**DEPARTMENT 12  
FISCAL 2013**

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

Department: County Treasurer  
Function: General Receipts

Total 1st Tier Allocation \$ 66,737.53  
Total 2nd Tier Allocation \$ 5,053.42  
Total Allocated Cost \$ 71,790.96

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Employee Resources	2,531	20.41%	13,621.99		13,621.99	-	13,621.99
County Clerk	12	0.10%	64.58		64.58	-	64.58
Corporation Counsel	13	0.10%	69.97		69.97	-	69.97
County Administrator	10	0.08%	53.82		53.82	-	53.82
Finance & Accounting	106	0.85%	570.50		570.50	-	570.50
Insurance	711	5.73%	3,826.64		3,826.64	-	3,826.64
Facilities & Capital Management	18	0.15%	96.88		96.88	-	96.88
County Treasurer	5,059	40.80%	27,227.84		27,227.84	-	27,227.84
Clerk of Courts	50	0.40%	269.10		269.10	64.13	333.23
Soc Svcs- Administration	370	2.98%	1,991.36		1,991.36	474.56	2,465.92
Health Department	44	0.35%	236.81		236.81	56.43	293.24
ADRC	1,032	8.32%	5,554.29		5,554.29	1,323.64	6,877.92
District Attorney	544	4.39%	2,927.84		2,927.84	697.73	3,625.57
Sheriff	87	0.70%	468.24		468.24	111.59	579.82
Conservation, Planning & Zoning	11	0.09%	59.20		59.20	14.11	73.31
Parks, Recreation & Forestry	487	3.93%	2,621.06		2,621.06	624.62	3,245.69
Solid Waste	85	0.69%	457.48		457.48	109.02	566.50
Highway	117	0.94%	629.70		629.70	150.06	779.76
Central Wisconsin Airport	49	0.40%	263.72		263.72	62.85	326.57
UW Extension	1	0.01%	5.38		5.38	1.28	6.66
Library	145	1.17%	780.40		780.40	185.98	966.37
Veterans	2	0.02%	10.76		10.76	2.57	13.33
Register of Deeds	780	6.29%	4,198.01		4,198.01	1,000.42	5,198.43
Other Departments / Programs	136	1.10%	731.96		731.96	174.43	906.39
<b>Total</b>	<b>12,400</b>	<b>100.00%</b>	<b>66,737.53</b>	<b>-</b>	<b>66,737.53</b>	<b>5,053.42</b>	<b>71,790.96</b>

Allocation Basis: General Receipts Processed by Treasurer's Office During 2013

Allocation Source: County Financial Records and Reports

**DEPARTMENT 12  
FISCAL 2013**

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

Department: County Treasurer  
Function: Payroll

Total 1st Tier Allocation \$ 18,472.34  
Total 2nd Tier Allocation \$ 1,368.86  
Total Allocated Cost \$ 19,841.20

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Employee Resources	176.0	0.76%	140.17		140.17		140.17
County Clerk	111.0	0.48%	88.40		88.40		88.40
Corporation Counsel	215.0	0.93%	171.22		171.22	-	171.22
County Administrator	116.0	0.50%	92.38		92.38	-	92.38
Finance & Accounting	153.0	0.66%	121.85		121.85	-	121.85
Insurance	52.0	0.22%	41.41		41.41	-	41.41
Facilities & Capital Management	743.0	3.20%	591.72		591.72	-	591.72
County Treasurer	141.0	0.61%	112.29		112.29	-	112.29
Central Services	26.0	0.11%	20.71		20.71	1.66	22.36
Clerk of Courts	1,018.0	4.39%	810.73		810.73	64.85	875.58
Child Support	416.0	1.79%	331.30		331.30	26.50	357.80
Soc Svcs- Administration	237.0	1.02%	188.75		188.75	15.10	203.84
Soc Svcs- Income Maint	988.0	4.26%	786.84		786.84	62.94	849.78
Soc Svcs- Programs	1,144.0	4.93%	911.07		911.07	72.88	983.95
Health Department	1,320.0	5.69%	1,051.24		1,051.24	84.09	1,135.33
ADRC	736.0	3.17%	586.15		586.15	46.89	633.03
Older American Act	702.0	3.03%	559.07		559.07	44.72	603.79
Nutrition	546.0	2.35%	434.83		434.83	34.78	469.61
Shelter Home	598.0	2.58%	476.24		476.24	38.09	514.34
District Attorney	270.0	1.16%	215.03		215.03	17.20	232.23
Victim / Witness	104.0	0.45%	82.82		82.82	6.63	89.45
Sheriff	3,162.0	13.63%	2,518.20		2,518.20	201.43	2,719.63
Corrections	1,263.0	5.45%	1,005.84		1,005.84	80.46	1,086.30
Emergency Government	125.0	0.54%	99.55		99.55	7.96	107.51
Justice Alternatives 177	26.0	0.11%	20.71		20.71	1.66	22.36
Conservation, Planning & Zoning	671.0	2.89%	534.38		534.38	42.74	577.12
Parks, Recreation & Forestry	2,252.0	9.71%	1,793.48		1,793.48	143.46	1,936.94
Solid Waste	161.0	0.69%	128.22		128.22	10.26	138.48
Highway	2,132.0	9.19%	1,697.91		1,697.91	135.82	1,833.73
Central Wisconsin Airport	676.0	2.91%	538.36		538.36	43.06	581.43
UW Extension	88.0	0.38%	70.08		70.08	5.61	75.69
Library	1,440.0	6.21%	1,146.81		1,146.81	91.73	1,238.54
Veterans	81.0	0.35%	64.51		64.51	5.16	69.67
Register of Deeds	218.0	0.94%	173.61		173.61	13.89	187.50
Other Departments / Programs	1,088.0	4.69%	866.48		866.48	69.31	935.79
<b>Total</b>	<b>23,195.00</b>	<b>100.00%</b>	<b>18,472.34</b>	<b>-</b>	<b>18,472.34</b>	<b>1,368.86</b>	<b>19,841.20</b>

Allocation Basis: Payroll Disbursements Processed by Department During 2013

Allocation Source: Financial Records/Reports

**DEPARTMENT 12  
FISCAL 2013**

**MARATHON COUNTY, WISCONSIN  
COUNTY TREASURER**

**SUMMARY OF DEPARTMENTAL ALLOCATED COSTS**

Department: County Treasurer

<u>Grantee Department</u>	<u>Total</u>	<u>General Receipts</u>	<u>Payroll</u>
Building Use	-	-	-
Equipment Use	-	-	-
Special Accounting	-	-	-
Information Technology	-	-	-
Employee Resources	13,762.16	13,621.99	140.17
County Clerk	152.98	64.58	88.40
Corporation Counsel	241.19	69.97	171.22
County Administrator	146.20	53.82	92.38
Finance & Accounting	692.35	570.50	121.85
Insurance	3,868.06	3,826.64	41.41
Facilities & Capital Management	688.60	96.88	591.72
County Treasurer	27,340.13	27,227.84	112.29
Central Services	22.36	-	22.36
Clerk of Courts	1,208.81	333.23	875.58
Child Support	357.80	-	357.80
Soc Svcs- Administration	2,669.76	2,465.92	203.84
Soc Svcs- Income Maint	849.78	-	849.78
Soc Svcs- Programs	983.95	-	983.95
Special Education	-	-	-
Health Department	1,428.57	293.24	1,135.33
NCHCC	-	-	-
ADRC	7,510.95	6,877.92	633.03
Older American Act	603.79	-	603.79
Nutrition	469.61	-	469.61
Juvenile Detention	-	-	-
Shelter Home	514.34	-	514.34
Judicial	-	-	-
District Attorney	3,857.80	3,625.57	232.23
Victim / Witness	89.45	-	89.45
Sheriff	3,299.45	579.82	2,719.63
Corrections	1,086.30	-	1,086.30
Emergency Government	107.51	-	107.51
Justice Alternatives 177	22.36	-	22.36
Conservation, Planning & Zoning	650.44	73.31	577.12
Parks, Recreation & Forestry	5,182.62	3,245.69	1,936.94
Solid Waste	704.97	566.50	138.48
Highway	2,613.49	779.76	1,833.73
Central Wisconsin Airport	907.99	326.57	581.43
UW Extension	82.35	6.66	75.69
UW Dormitory	-	-	-
Library	2,204.91	966.37	1,238.54
Veterans	83.00	13.33	69.67
Register of Deeds	5,385.93	5,198.43	187.50
Other Departments / Programs	1,842.18	906.39	935.79
	<b>91,632.16</b>	<b>71,790.96</b>	<b>19,841.20</b>

**DEPARTMENT 13  
FISCAL 2013**

**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 2013 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 2013.

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

**DEPARTMENT 13  
FISCAL 2013**

**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
<b>Expenditures:</b>							
Salaries & Wages	34,985.89	-	-	16,023.54	-	-	18,962.35
Fringe Benefits	18,626.02	-	-	8,530.72	-	-	10,095.30
Telephone	40,542.70	-	40,542.70	-	-	-	-
Long Distance Service	13,339.73	-	13,339.73	-	-	-	-
Postage and Box Rent	184,323.94	-	-	-	-	-	-
Office Machines R&M	10,256.12	2,170.69	-	128,686.42	55,637.52	8,085.43	-
Paper, Stationery & Forms	216.72	-	-	-	-	216.72	-
Printing / Duplicating	575.57	-	-	-	-	575.57	-
Office Supplies	460.09	460.09	-	-	-	-	-
<b>Total Expenditures</b>	<b>303,326.78</b>	<b>2,630.78</b>	<b>53,882.43</b>	<b>153,240.67</b>	<b>55,637.52</b>	<b>8,877.72</b>	<b>29,057.66</b>
<b>Disallowed / Capitalized</b>	<b>(29,311.88)</b>						<b>(29,311.88)</b>
<b>General &amp; Administrative Allocation</b>	<b>-</b>	<b>(2,630.78)</b>	<b>471.42</b>	<b>1,340.70</b>	<b>486.77</b>	<b>77.67</b>	<b>254.22</b>
<b>Incoming Costs</b>							
<b>1st Allocation</b>							
Building Use	13,305.37	-	-	6,093.86	-	-	7,211.51
Equipment Use	-	-	-	-	-	-	-
Special Accounting	1,025.67	-	-	469.76	-	-	555.91
Information Technology	-	-	-	-	-	-	-
Employee Resources	538.59	-	-	246.68	-	-	291.92
County Clerk	14,378.19	-	-	6,585.21	-	-	7,792.98
Corporation Counsel	-	-	-	-	-	-	-
County Administrator	-	-	-	-	-	-	-
Finance & Accounting	1,263.18	-	-	578.53	-	-	684.64
Insurance	-	-	-	-	-	-	-
Facilities & Capital Management	27,566.30	-	-	12,625.36	-	-	14,940.93
County Treasurer	20.71	-	-	9.48	-	-	11.22
<b>Total 1st Allocation</b>	<b>58,098.00</b>	<b>-</b>	<b>-</b>	<b>26,608.89</b>	<b>-</b>	<b>-</b>	<b>31,489.12</b>
<b>General &amp; Administrative Allocation</b>	<b>-</b>						
<b>Unallocated</b>	<b>(31,489.12)</b>						<b>(31,489.12)</b>
<b>Total 1st Tier Allocation</b>	<b>300,623.79</b>	<b>-</b>	<b>54,353.85</b>	<b>181,190.26</b>	<b>56,124.29</b>	<b>8,955.39</b>	<b>-</b>
<b>2nd Allocation</b>							
Building Use	3.34	-	-	1.53	-	-	1.81
Equipment Use	-	-	-	-	-	-	-
Special Accounting	6.43	-	-	2.94	-	-	3.48
Information Technology	-	-	-	-	-	-	-
Employee Resources	134.39	-	-	61.55	-	-	72.84
County Clerk	3,291.59	-	-	1,507.55	-	-	1,784.04
Corporation Counsel	-	-	-	-	-	-	-
County Administrator	-	-	-	-	-	-	-
Finance & Accounting	158.79	-	-	72.73	-	-	86.07
Insurance	-	-	-	-	-	-	-
Facilities & Capital Management	655.19	-	-	300.08	-	-	355.11
County Treasurer	1.66	-	-	0.76	-	-	0.90
Central Services	418.45	-	-	191.65	-	-	226.80
Clerk of Courts	-	-	-	-	-	-	-
<b>Total 2nd Allocation</b>	<b>4,669.84</b>	<b>-</b>	<b>-</b>	<b>2,138.79</b>	<b>-</b>	<b>-</b>	<b>2,531.05</b>
<b>General &amp; Administrative Allocation</b>	<b>-</b>						
<b>Unallocated</b>	<b>(2,531.05)</b>						<b>(2,531.05)</b>
<b>Total 2nd Tier Allocation</b>	<b>2,138.79</b>	<b>-</b>	<b>-</b>	<b>2,138.79</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Incoming Costs</b>	<b>28,747.67</b>	<b>-</b>	<b>-</b>	<b>28,747.67</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Allocated Cost</b>	<b>\$ 302,762.57</b>	<b>\$ -</b>	<b>\$ 54,353.85</b>	<b>\$ 183,329.05</b>	<b>\$ 56,124.29</b>	<b>\$ 8,955.39</b>	<b>\$ (0.00)</b>

**DEPARTMENT 13  
FISCAL 2013**

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

Department: Central Services  
Function: Telephone Services

Total 1st Tier Allocation	\$ 54,353.85
Total 2nd Tier Allocation	-
Total Allocated Cost	\$ 54,353.85

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Information Technology	25.00	4.85%	2,638.54		2,638.54		2,638.54
Employee Resources	8.00	1.55%	844.33		844.33		844.33
County Clerk	4.00	0.78%	422.17		422.17		422.17
Corporation Counsel	8.00	1.55%	844.33		844.33		844.33
County Administrator	5.00	0.97%	527.71		527.71		527.71
Finance & Accounting	6.00	1.17%	633.25		633.25		633.25
Facilities & Capital Management	8.00	1.55%	844.33		844.33		844.33
County Treasurer	6.00	1.17%	633.25		633.25		633.25
Clerk of Courts	48.00	9.32%	5,065.99		5,065.99	-	5,065.99
Child Support	16.00	3.11%	1,688.66		1,688.66	-	1,688.66
Soc Svcs- Administration	9.00	1.75%	949.87		949.87	-	949.87
Soc Svcs- Income Maint	38.00	7.38%	4,010.58		4,010.58	-	4,010.58
Soc Svcs- Programs	45.00	8.74%	4,749.37		4,749.37	-	4,749.37
Special Education	18.00	3.50%	1,899.75	(621.31)	1,278.44	-	1,278.44
Health Department	43.00	8.35%	4,538.28	(30.95)	4,507.33	-	4,507.33
ADRC	28.00	5.44%	2,955.16		2,955.16	-	2,955.16
Older American Act	23.00	4.47%	2,427.45		2,427.45	-	2,427.45
Nutrition	1.00	0.19%	105.54		105.54	-	105.54
Juvenile Detention	1.00	0.19%	105.54		105.54	-	105.54
Shelter Home	2.00	0.39%	211.08		211.08	-	211.08
Judicial	1.00	0.19%	105.54		105.54	-	105.54
District Attorney	20.00	3.88%	2,110.83		2,110.83	-	2,110.83
Victim / Witness	4.00	0.78%	422.17		422.17	-	422.17
Sheriff	45.00	8.74%	4,749.37		4,749.37	-	4,749.37
Corrections	5.00	0.97%	527.71	(3,203.49)	(2,675.78)	-	(2,675.78)
Emergency Government	1.00	0.19%	105.54		105.54	-	105.54
Conservation, Planning & Zoning	19.00	3.69%	2,005.29		2,005.29	-	2,005.29
Parks, Recreation & Forestry	17.00	3.30%	1,794.20		1,794.20	-	1,794.20
Solid Waste	7.00	1.36%	738.79		738.79	-	738.79
Highway	11.00	2.14%	1,160.96		1,160.96	-	1,160.96
Central Wisconsin Airport	4.00	0.78%	422.17		422.17	-	422.17
UW Extension	14.00	2.72%	1,477.58		1,477.58	-	1,477.58
Library	4.00	0.78%	422.17	(960.65)	(538.48)	-	(538.48)
Veterans	3.00	0.58%	316.62		316.62	-	316.62
Register of Deeds	9.00	1.75%	949.87		949.87	-	949.87
Other Departments / Programs	9.00	1.75%	949.87	(1,751.75)	(801.88)	-	(801.88)
<b>Total</b>	<b>515.00</b>	<b>100.00%</b>	<b>54,353.85</b>	<b>(6,568.15)</b>	<b>47,785.70</b>	<b>-</b>	<b>47,785.70</b>

Allocation Basis: Telephone Extensions by Department  
Allocation Source: Employee Phone Directory and Staffing Reports

**DEPARTMENT 13  
FISCAL 2013**

**MARATHON COUNTY, WISCONSIN**

**CENTRAL SERVICES**

**FUNCTIONAL COST ALLOCATIONS**

Department: Central Services  
Function: Mail Processing General Postage

Total 1st Tier Allocation \$ 181,190.26  
Total 2nd Tier Allocation 2,138.79  
Total Allocated Cost \$ 183,329.05

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Employee Resources	6.00	1.39%	2,510.72		2,510.72		2,510.72
County Clerk	4.00	0.92%	1,673.81		1,673.81		1,673.81
Corporation Counsel	8.00	1.85%	3,347.63		3,347.63		3,347.63
County Administrator	4.00	0.92%	1,673.81		1,673.81		1,673.81
Finance & Accounting	6.00	1.39%	2,510.72		2,510.72		2,510.72
Insurance	2.00	0.46%	836.91		836.91	-	836.91
Facilities & Capital Management	28.00	6.47%	11,716.69		11,716.69	-	11,716.69
County Treasurer	4.00	0.92%	1,673.81		1,673.81	-	1,673.81
Central Services	1.00	0.23%	418.45		418.45	-	418.45
Clerk of Courts	39.00	9.01%	16,319.68		16,319.68	225.44	16,545.12
Child Support	16.00	3.70%	6,695.25		6,695.25	92.49	6,787.74
Health Department	49.00	11.32%	20,504.21		20,504.21	283.24	20,787.45
Older American Act	27.00	6.24%	11,298.24		11,298.24	156.07	11,454.31
Nutrition	21.00	4.85%	8,787.52		8,787.52	121.39	8,908.91
Shelter Home	23.00	5.31%	9,624.42		9,624.42	132.95	9,757.38
District Attorney	10.00	2.31%	4,184.53		4,184.53	57.81	4,242.34
Victim / Witness	4.00	0.92%	1,673.81		1,673.81	23.12	1,696.94
Emergency Government	2.00	0.46%	836.91		836.91	11.56	848.47
Conservation, Planning & Zoning	24.00	5.54%	10,042.88		10,042.88	138.73	10,181.61
Highway	77.00	17.78%	32,220.90		32,220.90	445.10	32,666.00
Central Wisconsin Airport	25.00	5.77%	10,461.33		10,461.33	144.51	10,605.84
UW Extension	2.00	0.46%	836.91		836.91	11.56	848.47
Veterans	3.00	0.69%	1,255.36		1,255.36	17.34	1,272.70
Register of Deeds	8.00	1.85%	3,347.63		3,347.63	46.24	3,393.87
Other Departments / Programs	40.00	9.24%	16,738.13		16,738.13	231.22	16,969.35
<b>Total</b>	<b>433.00</b>	<b>100.00%</b>	<b>181,190.26</b>	<b>-</b>	<b>181,190.26</b>	<b>2,138.79</b>	<b>183,329.05</b>

Allocation Basis:

Number of Employees by Department Not Direct Billed

Allocation Source:

Personnel and Financial Records and Reports

**DEPARTMENT 13  
FISCAL 2013**

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

<b>Department:</b>	<b>Central Services</b>
<b>Function:</b>	<b>Postage - Billed</b>
Total 1st Tier Allocation	\$ 56,124.29
Total 2nd Tier Allocation	-
Total Allocated Cost	\$ 56,124.29

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Soc Svcs- Administration	34,558.62	59.59%	33,446.80	(34,558.62)	(1,111.82)	-	(1,111.82)
Special Education	2,708.52	4.67%	2,621.38	(2,708.52)	(87.14)	-	(87.14)
ADRC	3,814.56	6.58%	3,691.84	(3,814.56)	(122.72)	-	(122.72)
Sheriff	6,143.10	10.59%	5,945.46	(6,143.10)	(197.64)	-	(197.64)
Parks, Recreation & Forestry	309.93	0.53%	299.96	(309.93)	(9.97)	-	(9.97)
Solid Waste	185.57	0.32%	179.60	(185.57)	(5.97)	-	(5.97)
Library	2,052.05	3.54%	1,986.03	(2,052.05)	(66.02)	-	(66.02)
Other Departments / Programs	8,217.59	14.17%	7,953.21	(8,217.59)	(264.38)	-	(264.38)
<b>Total</b>	<b>57,989.94</b>	<b>100.00%</b>	<b>56,124.29</b>	<b>(57,989.94)</b>	<b>(1,865.65)</b>	<b>-</b>	<b>(1,865.65)</b>

Allocation Basis: Postage Charges by Benefiting Department During 2013  
 Allocation Source: Finance Department Records and Reports

**DEPARTMENT 13  
FISCAL 2013**

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

Department: Central Services  
Function: Printing

Total 1st Tier Allocation	\$ 8,955.39
Total 2nd Tier Allocation	-
Total Allocated Cost	\$ 8,955.39

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Employee Resources	15.00	0.31%	27.53	(15.00)	12.53	-	12.53
Corporation Counsel	106.00	2.17%	194.56	(106.00)	88.56	-	88.56
Finance & Accounting	67.40	1.38%	123.71	(67.40)	56.31	-	56.31
Health Department	39.50	0.81%	72.50	(39.50)	33.00	-	33.00
Corrections	346.80	7.11%	636.54	(346.80)	289.74	-	289.74
Conservation, Planning & Zoning	20.80	0.43%	38.18	(20.80)	17.38	-	17.38
Parks, Recreation & Forestry	120.00	2.46%	220.26	(120.00)	100.26	-	100.26
Solid Waste	49.50	1.01%	90.86	(49.50)	41.36	-	41.36
Other Departments / Programs	4,114.08	84.32%	7,551.26	(4,114.08)	3,437.18	-	3,437.18
<b>Total</b>	<b>4,879.08</b>	<b>100.00%</b>	<b>8,955.39</b>	<b>(4,879.08)</b>	<b>4,076.31</b>	<b>-</b>	<b>4,076.31</b>

Allocation Basis: Printing Fees paid by Department During 2013

Allocation Source: Finance Department Records and Reports

**DEPARTMENT 13  
FISCAL 2013**

**MARATHON COUNTY, WISCONSIN**

**CENTRAL SERVICES**

**SUMMARY OF DEPARTMENTAL ALLOCATED COSTS**

Department: Central Services

<u>Grantee Department</u>	<u>Total</u>	<u>Telephone Services</u>	<u>Mail Processing General Postage</u>	<u>Postage - Billed</u>	<u>Printing</u>
Building Use	-	-	-	-	-
Equipment Use	-	-	-	-	-
Special Accounting	-	-	-	-	-
Information Technology	2,638.54	2,638.54	-	-	-
Employee Resources	3,367.58	844.33	2,510.72	-	12.53
County Clerk	2,095.98	422.17	1,673.81	-	-
Corporation Counsel	4,280.52	844.33	3,347.63	-	88.56
County Administrator	2,201.52	527.71	1,673.81	-	-
Finance & Accounting	3,200.28	633.25	2,510.72	-	56.31
Insurance	836.91	-	836.91	-	-
Facilities & Capital Management	12,561.02	844.33	11,716.69	-	-
County Treasurer	2,307.06	633.25	1,673.81	-	-
Central Services	418.45	-	418.45	-	-
Clerk of Courts	21,611.11	5,065.99	16,545.12	-	-
Child Support	8,476.40	1,688.66	6,787.74	-	-
Soc Svcs- Administration	(161.94)	949.87	-	(1,111.82)	-
Soc Svcs- Income Maint	4,010.58	4,010.58	-	-	-
Soc Svcs- Programs	4,749.37	4,749.37	-	-	-
Special Education	1,191.30	1,278.44	-	(87.14)	-
Health Department	25,327.79	4,507.33	20,787.45	-	33.00
NCHCC	-	-	-	-	-
ADRC	2,832.44	2,955.16	-	(122.72)	-
Older American Act	13,881.76	2,427.45	11,454.31	-	-
Nutrition	9,014.45	105.54	8,908.91	-	-
Juvenile Detention	105.54	105.54	-	-	-
Shelter Home	9,968.46	211.08	9,757.38	-	-
Judicial	105.54	105.54	-	-	-
District Attorney	6,353.17	2,110.83	4,242.34	-	-
Victim / Witness	2,119.10	422.17	1,696.94	-	-
Sheriff	4,551.73	4,749.37	-	(197.64)	-
Corrections	(2,386.04)	(2,675.78)	-	-	289.74
Emergency Government	954.01	105.54	848.47	-	-
Justice Alternatives 177	-	-	-	-	-
Conservation, Planning & Zoning	12,204.28	2,005.29	10,181.61	-	17.38
Parks, Recreation & Forestry	1,884.49	1,794.20	-	(9.97)	100.26
Solid Waste	774.18	738.79	-	(5.97)	41.36
Highway	33,826.96	1,160.96	32,666.00	-	-
Central Wisconsin Airport	11,028.01	422.17	10,605.84	-	-
UW Extension	2,326.05	1,477.58	848.47	-	-
UW Dormitory	-	-	-	-	-
Library	(604.50)	(538.48)	-	(66.02)	-
Veterans	1,589.33	316.62	1,272.70	-	-
Register of Deeds	4,343.74	949.87	3,393.87	-	-
Other Departments / Programs	19,340.28	(801.88)	16,969.35	(264.38)	3,437.18
	<b>233,325.40</b>	<b>47,785.70</b>	<b>183,329.05</b>	<b>(1,865.65)</b>	<b>4,076.31</b>

**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.

**DEPARTMENT 14  
FISCAL 2013**

**MARATHON COUNTY, WISCONSIN**

**CLERK OF COURTS**

**Department: Clerk of Courts  
DEPARTMENTAL COSTS BY FUNCTION**

Functions:	Total	General & Administrative	Child Support	General Government
<b>Expenditures:</b>				
Salaries & Wages	1,449,096.16		12,122.69	1,436,973.47
Fringe Benefits	710,262.82		5,941.84	704,320.98
Mediation & Study Fees	5,993.00			5,993.00
Court Reporter	658.00			658.00
Contracted Services - Driving w/Care	58,535.00			58,535.00
Printing / Duplicating	18,450.00	18,450.00		
Legal Fees	499,734.85			499,734.85
Office Furniture & Equipment	19,472.81	19,472.81		
Paper, Stationery, Forms	3,284.67	3,284.67		
Office Supplies	19,539.53	19,539.53		
Data Processing	978.47	978.47		
Other Professional Services	2,752.12			2,752.12
Psych Services & Evaluations	129,715.70			129,715.70
Office Machines & Equipment Repair	301.44	301.44		
Other Special Services	81,981.87			81,981.87
Jury & Witness Fees	39,024.24			39,024.24
Officer Fees	13,278.15			13,278.15
Temporary / Contractual Services	1,280.00			1,280.00
Registration /Tuition Fees	904.55	904.55		
Travel & Training Fees, Meals, Gas, Oil, etc.	2,671.63	2,671.63		
Membership Dues	695.00	695.00		
Parking	2,631.75	2,631.75		
Books, Periodicals, Subscriptions	27,329.75	27,329.75		
	-	-		
<b>Total Expenditures</b>	<b>3,088,571.51</b>	<b>96,259.60</b>	<b>18,064.53</b>	<b>2,974,247.38</b>
Disallowed / Capitalized	(3,069,701.70)		-	(3,069,701.70)
General & Administrative Allocation	-	(96,259.60)	805.28	95,454.32
<b>Incoming Costs</b>				
<b>1st Allocation</b>				
Building Use	61,998.48		518.66	61,479.82
Equipment Use	2,068.27		17.30	2,050.97
Special Accounting	5,865.66		49.07	5,816.59
Information Technology	27,824.99		232.78	27,592.22
Employee Resources	21,050.19		176.10	20,874.09
County Clerk	-		-	-
Corporation Counsel	38,799.55		324.59	38,474.96
County Administrator	7,715.99		64.55	7,651.44
Finance & Accounting	35,307.55		295.37	35,012.18
Insurance	7,496.53		62.71	7,433.82
Facilities & Capital Management	128,449.50		1,074.57	127,374.93
County Treasurer	1,079.83		9.03	1,070.80
Central Services	21,385.67		178.91	21,206.76
	-		-	-
<b>Total 1st Allocation</b>	<b>359,042.21</b>	<b>-</b>	<b>3,003.64</b>	<b>356,038.58</b>
General & Administrative Allocation	-			
Unallocated	(356,038.58)			(356,038.58)
<b>Total 1st Tier Allocation</b>	<b>21,873.44</b>	<b>-</b>	<b>21,873.44</b>	<b>-</b>
<b>2nd Allocation</b>				
Building Use	15.55	-	0.13	15.42
Equipment Use	17.16	-	0.14	17.02
Special Accounting	32.94	-	0.28	32.66
Information Technology	2,287.89	-	19.14	2,268.75
Employee Resources	5,241.35	-	43.85	5,197.50
County Clerk	-	-	-	-
Corporation Counsel	1,385.09	-	11.59	1,373.50
County Administrator	3,197.19	-	26.75	3,170.44
Finance & Accounting	4,440.94	-	37.15	4,403.79
Insurance	12.01	-	0.10	11.91
Facilities & Capital Management	3,052.98	-	25.54	3,027.44
County Treasurer	128.98	-	1.08	127.90
Central Services	225.44	-	1.89	223.55
Clerk of Courts	-	-	-	-
	-		-	-
<b>Total 2nd Allocation</b>	<b>20,037.51</b>	<b>-</b>	<b>167.63</b>	<b>19,869.88</b>
General & Administrative Allocation				
Unallocated	(19,869.88)			(19,869.88)
<b>Total 2nd Tier Allocation</b>	<b>167.63</b>	<b>-</b>	<b>167.63</b>	<b>-</b>
<b>Total Incoming Costs</b>	<b>3,171.26</b>	<b>-</b>	<b>3,171.26</b>	<b>-</b>
<b>Total Allocated Cost</b>	<b>\$ 22,041.07</b>	<b>\$ -</b>	<b>\$ 22,041.07</b>	<b>\$ 0.00</b>



**DEPARTMENT 14  
FISCAL 2013**

**MARATHON COUNTY, WISCONSIN  
CLERK OF COURTS  
FUNCTIONAL COST ALLOCATIONS**

Department: Clerk of Courts  
Function: Child Support

Total 1st Tier Allocation \$ 21,873.44  
Total 2nd Tier Allocation 167.63  
Total Allocated Cost \$ 22,041.07

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Child Support	100.0%	100.00%	21,873.44	(18,064.53)	3,808.91	167.63	3,976.54
Total	<u>100.0%</u>	<u>100.00%</u>	<u>21,873.44</u>	<u>(18,064.53)</u>	<u>3,808.91</u>	<u>167.63</u>	<u>3,976.54</u>

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Child Support Claim Reports

**DEPARTMENT 14  
FISCAL 2013**

**MARATHON COUNTY, WISCONSIN**

**CLERK OF COURTS**

**SUMMARY OF DEPARTMENTAL ALLOCATED COSTS**

Department: Clerk of Courts

<u>Grantee Department</u>	<b>Total</b>	<b>Child Support</b>
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	<b>3,976.54</b>	<b>3,976.54</b>
Soc Svcs- Administration	-	-
Soc Svcs- Income Maint	-	-
Soc Svcs- Programs	-	-
Special Education	-	-
Health Department	-	-
NCHCC	-	-
ADRC	-	-
Older American Act	-	-
Nutrition	-	-
Juvenile Detention	-	-
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	-	-
	<hr/> <b>3,976.54</b> <hr/>	<hr/> <b>3,976.54</b> <hr/>

