

# CENTRAL SERVICES COST ALLOCATION PLAN

MARATHON COUNTY, WISCONSIN

Based on 2015 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 2017 based on actual expenditures and offsetting revenues occurring during fiscal year 2015.

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 (OMB) Super Circular 2 CFR 200 Subpart E.

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 2015. When the 2015 fixed costs are compared to the 2013 fixed costs the difference is referred to as the Roll Forward amount. When the roll forward amount is added to the 2015 fixed costs the resulting total is referred to as the Proposed Cost for 2017. Proposed costs are used in various grant applications, grant reporting and in budget development and preparation.

## CERTIFICATE OF COST ALLOCATION PLAN

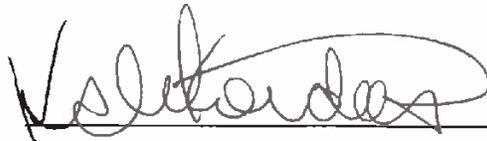
This is to certify that I have reviewed the cost allocation plan submitted herewith and to the best of my knowledge and belief:

- 1) All costs included in this proposal (as dated below) to establish cost allocations or billings for the year ended December 31, 2015 are allowable in accordance with requirements of 2 CFR 200 Subpart E are allowable in accordance with the requirements of this Part 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 they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare that the foregoing is true and correct.

**Governmental unit: Marathon County, Wisconsin**

**Signature:**

  
\_\_\_\_\_

**Name of Official:**

Kristi Kordus  
\_\_\_\_\_

**Title:**

Finance Director  
\_\_\_\_\_

**Date of Execution:**

9/14/16  
\_\_\_\_\_

**MARATHON COUNTY, WI**  
**2015 ORGANIZATIONAL CHART**



**MARATHON, WISCONSIN**

**COST ALLOCATION PLAN**

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**SUMMARY OF ALLOCATED COSTS  
MARATHON COUNTY, WISCONSIN  
FISCAL YEAR 2015**

Central Service Departments	Child Support	Soc Svcs- Administration	Soc Svcs- Income Maint	Soc Svcs- Programs	Special Education	Health Department
Building Use	\$ 2,934	\$ 33,489	\$ -	\$ -	\$ -	-
Equipment Use	-	-	-	-	-	-
Special Accounting	3	112	-	-	-	44
Information Technology	-	329,471	-	-	1,267	150,554
Employee Resources	12,501	6,618	23,531	33,826	-	33,091
County Clerk	-	-	-	-	-	-
Corporation Counsel	6,827	15,998	-	-	8,508	17,017
County Administrator	3,420	17,099	3,420	3,420	3,420	8,381
Finance & Accounting	7,735	31,120	7,063	88,814	434	12,406
Property & Liability Insurance	-	60,769	-	-	(3,801)	15,027
Facilities & Capital Management	15,454	(106,783)	-	-	-	-
County Treasurer	-	8,378	-	-	-	714
Central Services-Communications	1,818	20,132	3,850	5,027	2,553	29,607
Clerk of Courts	2,933	-	-	-	-	-
<b>Total Allocated Costs</b>	<b>53,826</b>	<b>414,382</b>	<b>37,864</b>	<b>131,087</b>	<b>12,380</b>	<b>266,841</b>
Rollforward	(22,045)	249,120	423	23,278	21,522	(125,075)
<b>Total Proposed Costs</b>	<b>\$ 31,581</b>	<b>\$ 663,503</b>	<b>\$ 38,287</b>	<b>\$ 154,365</b>	<b>\$ 33,901</b>	<b>\$ 141,766</b>

**SUMMARY OF ALLOCATED COSTS  
MARATHON COUNTY, WISCONSIN  
FISCAL YEAR 2015**

Central Service Departments	NCHCC	ADRC	Older American Act	Nutrition	Juvenile Detention	Shelter Home	Judicial
Building Use	\$ -	\$ -	\$ -	\$ -	\$ 1,820	\$ -	\$ 86,134
Equipment Use	-	-	-	-	-	-	-
Special Accounting	-	10	-	-	-	-	-
Information Technology	-	-	-	-	2,387	292	37,512
Employee Resources	-	27,208	16,178	20,590	-	14,707	-
County Clerk	-	-	-	-	-	-	-
Corporation Counsel	1,595	8,508	-	-	-	-	-
County Administrator	101,138	8,840	-	3,420	-	-	5,270
Finance & Accounting	-	60,497	3,145	4,006	-	3,335	-
Property & Liability Insurance	(4,789)	(5,122)	-	-	1,240	-	-
Facilities & Capital Management	-	-	-	-	9,584	165,506	233,009
County Treasurer	-	13,030	-	-	-	-	-
Central Services-Communications	-	4,132	3,102	428	107	10,856	412
Clerk of Courts	-	-	-	-	-	-	-
<b>Total Allocated Costs</b>	<b>97,944</b>	<b>115,102</b>	<b>22,425</b>	<b>28,443</b>	<b>15,138</b>	<b>194,696</b>	<b>382,337</b>
Rollforward	-	17,029	(7,556)	6,907	-	-	-
<b>Total Proposed Costs</b>	<b>\$ 97,944</b>	<b>\$ 132,131</b>	<b>\$ 14,868</b>	<b>\$ 35,350</b>	<b>\$ 15,138</b>	<b>\$ 194,696</b>	<b>\$ 382,337</b>



**SUMMARY OF ALLOCATED COSTS  
MARATHON COUNTY, WISCONSIN  
FISCAL YEAR 2015**

Central Service Departments	District Attorney	Victim / Witness	Sheriff	Corrections	Emergency Government	Justice Alternatives 177	Conservation, Planning & Zoning
Building Use	\$ 23,246	\$ 7,621	\$ 67,490	\$ 516,522	\$ 2,216	\$ -	\$ -
Equipment Use	-	-	-	-	-	-	-
Special Accounting	903	50	3,571	-	50	-	33
Information Technology	11,254	-	144,153	-	7,892	-	37,122
Employee Resources	8,089	2,941	89,666	38,974	1,471	735	19,655
County Clerk	-	-	-	-	-	-	-
Corporation Counsel	-	-	42,460	-	18,853	-	50,989
County Administrator	5,578	3,420	32,516	23,266	18,641	3,420	13,343
Finance & Accounting	7,932	985	45,473	8,842	843	-	11,386
Property & Liability Insurance	4,169	-	54,321	-	2,705	-	9,285
Facilities & Capital Management	62,886	20,817	49,863	168,047	5,995	-	90,657
County Treasurer	7,715	-	1,488	-	91	-	304
Central Services-Communications	7,885	2,770	8,015	(1,603)	433	532	17,147
Clerk of Courts	-	-	-	-	-	-	-
<b>Total Allocated Costs</b>	<b>139,656</b>	<b>38,405</b>	<b>539,016</b>	<b>754,049</b>	<b>57,190</b>	<b>4,687</b>	<b>250,101</b>
Rollforward	-	-	-	-	-	-	-
<b>Total Proposed Costs</b>	<b>\$ 139,656</b>	<b>\$ 38,405</b>	<b>\$ 539,016</b>	<b>\$ 754,049</b>	<b>\$ 57,190</b>	<b>\$ 4,687</b>	<b>\$ 250,101</b>



**SUMMARY OF ALLOCATED COSTS  
MARATHON COUNTY, WISCONSIN  
FISCAL YEAR 2015**

Central Service Departments	Parks, Recreation & Forestry	Solid Waste	Highway	Central Wisconsin Airport	UW Extension	UW Dormitory	Library
<b>Building Use</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Equipment Use</b>	-	-	-	-	-	-	-
<b>Special Accounting</b>	11,095	9	91	33	837	171	6
<b>Information Technology</b>	15,882	7,210	136,699	974	14,664	-	2,338
<b>Employee Resources</b>	49,269	6,618	57,358	16,178	2,206	-	33,209
<b>County Clerk</b>	-	-	-	-	-	-	-
<b>Corporation Counsel</b>	33,952	8,508	17,017	17,017	-	-	17,017
<b>County Administrator</b>	8,381	3,420	18,641	4,962	9,923	-	8,381
<b>Finance &amp; Accounting</b>	84,228	9,937	75,230	11,502	6,341	1,211	34,387
<b>Property &amp; Liability Insurance</b>	(2,304)	(4,177)	(18,135)	(6,926)	1,182	24,353	(3,885)
<b>Facilities &amp; Capital Management</b>	29,700	-	34,537	-	51,987	3,694	429,848
<b>County Treasurer</b>	9,324	1,838	137	668	-	-	1,782
<b>Central Services-Communications</b>	2,128	1,181	43,259	12,134	3,094	-	510
<b>Clerk of Courts</b>	-	-	-	-	-	-	-
<b>Total Allocated Costs</b>	<b>241,655</b>	<b>34,644</b>	<b>364,833</b>	<b>56,541</b>	<b>90,234</b>	<b>29,429</b>	<b>523,573</b>
<b>Rollforward</b>	-	-	-	-	-	-	-
<b>Total Proposed Costs</b>	<b>\$ 241,655</b>	<b>\$ 34,644</b>	<b>\$ 364,833</b>	<b>\$ 56,541</b>	<b>\$ 90,234</b>	<b>\$ 29,429</b>	<b>\$ 523,573</b>



**SUMMARY OF ALLOCATED COSTS  
MARATHON COUNTY, WISCONSIN  
FISCAL YEAR 2015**

	Veterans	Register of Deeds	Other Departments / Programs	Total Allocated Costs
<b>Central Service Departments</b>				
Building Use	\$ -	\$ 20,676	\$ 97,568	\$ 859,696
Equipment Use	-	-	-	-
Special Accounting	126	106	429	17,680
Information Technology	5,310	31,179	232,905	1,169,066
Employee Resources	2,206	5,883	5,883	628,790
County Clerk	-	-	0	0
Corporation Counsel	-	-	-	262,246
County Administrator	4,191	3,420	77,037	394,366
Finance & Accounting	1,354	2,012	9,853	530,070
Property & Liability Insurance	809	2,752	(5,500)	121,971
Facilities & Capital Management	5,465	55,932	354,468	1,890,468
County Treasurer	30	12,194	3,219	58,892
Central Services-Communications	1,917	5,219	28,795	216,441
Clerk of Courts	-	-	-	2,933
<b>Total Allocated Costs</b>	<b>21,408</b>	<b>139,373</b>	<b>814,658</b>	<b>5,851,617</b>
<b>Rollforward</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>163,603</b>
<b>Total Proposed Costs</b>	<b>\$ 21,408</b>	<b>\$ 139,373</b>	<b>\$ 814,658</b>	<b>\$ 6,016,221</b>



**SCHEDULE OF FIXED COSTS  
MARATHON COUNTY, WISCONSIN  
FISCAL YEAR 2015**

<u>Grantee Department</u>	<u>Final Costs 2015</u>	<u>Fixed Costs 2013</u>	<u>Rollforward</u>	<u>Actual Costs with Rollforward</u>
Child Support	53,626.21	75,671.00	(22,044.79)	31,581.41
Soc Svcs- Administration	414,382.43	165,262.00	249,120.43	663,502.87
Soc Svcs- Income Maint	37,864.13	37,441.00	423.13	38,287.27
Soc Svcs- Programs	131,087.09	107,809.00	23,278.09	154,365.17
Special Education	12,379.72	(9,142.00)	21,521.72	33,901.45
Health Department	266,841.11	391,916.00	(125,074.89)	141,766.22
NCHCC	97,943.89	11,087.00	-	97,943.89
ADRC	115,102.10	98,073.00	17,029.10	132,131.20
Older American Act	22,424.54	29,981.00	(7,556.46)	14,868.09
Nutrition	28,443.16	21,536.00	6,907.16	35,350.33
Juvenile Detention	15,137.97	-	-	15,137.97
Shelter Home	194,695.96	-	-	194,695.96
Judicial	362,337.23	-	-	362,337.23
District Attorney	139,656.12	-	-	139,656.12
Victim / Witness	38,405.05	-	-	38,405.05
Sheriff	539,015.63	-	-	539,015.63
Corrections	754,048.54	-	-	754,048.54
Emergency Government	57,189.63	-	-	57,189.63
Justice Alternatives 177	4,687.27	-	-	4,687.27
Conservation, Planning & Zoning	250,100.77	-	-	250,100.77
Parks, Recreation & Forestry	241,655.43	-	-	241,655.43
Solid Waste	34,543.65	-	-	34,543.65
Highway	364,832.87	-	-	364,832.87
Central Wisconsin Airport	56,541.16	-	-	56,541.16
UW Extension	90,234.02	-	-	90,234.02
UW Dormitory	29,429.02	-	-	29,429.02
Library	523,572.82	-	-	523,572.82
Veterans	21,408.30	-	-	21,408.30
Register of Deeds	139,373.23	-	-	139,373.23
Other Departments / Programs	814,658.00	-	-	814,658.00
	<u>5,851,617.05</u>	<u>929,634.00</u>	<u>163,603.50</u>	<u>6,015,220.55</u>



**SCHEDULE OF DEPARTMENTAL COSTS  
MARATHON COUNTY, WISCONSIN  
FISCAL YEAR 2015**

<u>Central Service Department</u>	<u>Expenditures</u>	<u>Cost Adjustments</u>	<u>Disallowed / Capitalized</u>	<u>Direct Billings</u>	<u>Total Allocated Costs</u>
Building Use	\$ -	\$ 998,113	\$ -	\$ -	\$ 998,113
Equipment Use	-	16,329	-	-	16,329
Special Accounting	98,818	-	-	(63,916)	34,902
Information Technology	1,275,932	-	-	-	1,275,932
Employee Resources	465,280	10,624	-	(6,547)	469,357
County Clerk	309,160	(94,674)	(207,336)	-	7,151
Corporation Counsel	620,552	-	-	(168,640)	451,912
County Administrator	394,406	-	915	-	395,321
Finance & Accounting	648,906	(102,825)	-	(36,419)	509,662
Property & Liability Insurance	646,795	(169,935)	-	(409,024)	67,836
Facilities & Capital Management	2,445,919	(21,239)	-	(618,162)	1,806,518
County Treasurer	436,442	-	(333,288)	-	103,154
Central Services-Communications	302,938	-	-	(69,201)	233,737
Clerk of Courts	3,192,720	-	(3,176,073)	(16,033)	614
less unallocated Incoming costs					(518,920)
	<u>\$ 10,837,868</u>	<u>\$ 636,394</u>	<u>\$ (3,715,782)</u>	<u>\$ (1,387,942)</u>	<u>\$ 5,851,617</u>

# SCHEDULE OF ALLOCATION BASIS MARATHON COUNTY, WISCONSIN FISCAL YEAR 2015

Department	Departmental Function	Allocation Base
1	<b>Building Use</b> Courthouse Complex Health & Social Services Bldg West Building	Usable square footage by Benefiting Department Usable square footage by Benefiting Department Direct Allocation to Benefiting Department
2	<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 2015 Audit Fees Direct Billed During 2015 Number of Departmental Functions Analyzed in 2014 Cost Plan
4	<b>Information Technology</b> IT Services	Distribution of Work Hours Support by Benefiting Department During 2015
5	<b>Employee Resources</b> Personnel Administration	Number of Employees by 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 2015 for Departments Not Directly Billed 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 2015
9	<b>Finance &amp; Accounting</b> Accounting & Budgets Payroll Department Specific	AP Checks processed by Department During 2015 Payroll Disbursements Processed by Department During 2015 with Highway weighted 75% - less effort. Direct Allocation to Benefiting Department
10	<b>Property &amp; Liability Insurance</b> Property & Casuity Insurance	General Liability Insurance Charges by Department During 2015
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	General Receipts Processed by Treasurer's Office During 2015
13	<b>Central Services-Communications</b> Telephone Services Mail Processing General Postage Postage - Billed Printing	Telephone Extensions by Department Number of Employees by Department Not Direct Billed for Postage /Delivery Services Postage Charges by Benefiting Department During 2015 Printing Fees paid by Department During 2015
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 & Annex, the West Building, and the Health and Social Services Building. GASB S-34 compliant fixed asset records identify the following properties and 2015 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 2015 depreciation expense for Courthouse and Courthouse Annex buildings and improvements total \$ 931,701.18.
- **West Building** – Functions as the office space and storage area for Facilities Maintenance. Depreciation for 2015 totaling \$23,193.56 is allocated directly to Facilities and Capital Management.
- **Health and Social Services Building** – GASB S-34 compliant fixed asset records show the 2015 depreciation expense for the Health and Social Services Building totaling \$42,218.43.

Ref.: 2 CFR 200 Subpart E.



**DEPARTMENT 1  
FISCAL 2015**

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

Department: Building Use					
Functions:	Total	Courthouse Complex	Health & Social Services Bldg	West Building	
Cost Adjustments:					
Building Use Charge	998,113.17	931,701.18	43,218.43	23,193.56	
<b>Total Cost Adjustments</b>	<b>998,113.17</b>	<b>931,701.18</b>	<b>43,218.43</b>	<b>23,193.56</b>	
Incoming Costs					
Total 1st Allocation	-	-	-	-	
Unallocated	-	-	-	-	
<b>Total 1st Tier Allocation</b>	<b>998,113.17</b>	<b>931,701.18</b>	<b>43,218.43</b>	<b>23,193.56</b>	
2nd Allocation					
Building Use	-	-	-	-	
Equipment Use	-	-	-	-	
Special Accounting	526.83	491.78	22.81	12.24	
Information Technology	-	-	-	-	
Employee Resources	-	-	-	-	
County Clerk	-	-	-	-	
Corporation Counsel	-	-	-	-	
County Administrator	10,334.53	9,646.90	447.49	240.15	
Finance & Accounting	-	-	-	-	
Property & Liability Insurance	-	-	-	-	
Facilities & Capital Management	-	-	-	-	
County Treasurer	-	-	-	-	
Central Services-Communications	-	-	-	-	
Clerk of Courts	-	-	-	-	
<b>Total 2nd Allocation</b>	<b>10,861.36</b>	<b>10,138.67</b>	<b>470.30</b>	<b>252.39</b>	
<b>Total 2nd Tier Allocation</b>	<b>10,861.36</b>	<b>10,138.67</b>	<b>470.30</b>	<b>252.39</b>	
Unallocated	-	-	-	-	
Total Incoming Costs	10,861.36	10,138.67	470.30	252.39	
<b>Total Allocated Cost</b>	<b>1,008,974.53</b>	<b>941,839.85</b>	<b>43,688.73</b>	<b>23,445.95</b>	

**DEPARTMENT 1  
FISCAL 2015**

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

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

Total 1st Tier Allocation \$ 931,701.18  
Total 2nd Tier Allocation \$ 10,138.67  
Total Allocated Cost \$ 941,839.85

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Employee Resources	3,269	1.64%	15,279.31	-	15,279.31	166.27	15,445.57
County Clerk	2,400	1.20%	11,217.60	-	11,217.60	122.07	11,339.67
Corporation Counsel	3,016	1.51%	14,096.78	-	14,096.78	153.40	14,250.18
County Administrator	1,178	0.59%	5,496.62	-	5,496.62	59.81	5,556.44
Finance & Accounting	1,728	0.87%	8,076.67	-	8,076.67	87.89	8,164.56
Property & Liability Insurance	378	0.19%	1,766.77	-	1,766.77	19.23	1,786.00
Facilities & Capital Management	2,077	1.04%	9,707.90	-	9,707.90	105.64	9,813.54
County Treasurer	1,014	0.51%	4,739.44	-	4,739.44	51.57	4,791.01
Central Services-Communications	2,045	1.03%	9,558.33	-	9,558.33	104.01	9,662.34
Clerk of Courts	9,529	4.78%	44,538.55	-	44,538.55	484.66	45,023.21
Judicial	18,230	9.15%	85,207.02	-	85,207.02	927.21	86,134.24
District Attorney	4,920	2.47%	22,996.08	-	22,996.08	250.24	23,246.32
Victim / Witness	1,813	0.81%	7,539.16	-	7,539.16	82.04	7,621.20
Sheriff	14,284	7.17%	66,763.42	-	66,763.42	726.51	67,489.93
Corrections	109,320	54.84%	510,961.70	-	510,961.70	5,560.23	516,521.93
Emergency Government	469	0.24%	2,192.11	-	2,192.11	23.85	2,215.96
Register of Deeds	4,378	2.20%	20,453.42	-	20,453.42	222.57	20,676.00
Other Departments / Programs	19,493	9.78%	91,110.29	-	91,110.29	991.45	92,101.74
<b>Total</b>	<b>199,337</b>	<b>100.00%</b>	<b>931,701.18</b>	<b>-</b>	<b>931,701.18</b>	<b>10,138.67</b>	<b>941,839.85</b>

Allocation Basis: Usable square footage by Benefiting Department

Allocation Source: Square footage measurements provided by Facilities Management

**DEPARTMENT 1  
FISCAL 2015**

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

Department: Building Use  
Function: Health & Social Services Bldg

Total 1st Tier Allocation \$ 43,218.43  
Total 2nd Tier Allocation \$ 470.30  
Total Allocated Cost \$ 43,688.73

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Child Support	1,893	6.72%	2,902.39	-	2,902.39	31.58	2,933.97
Soc Svcs- Administration	21,594	78.61%	33,108.37	-	33,108.37	360.28	33,468.65
Juvenile Detention	1,174	4.16%	1,800.00	-	1,800.00	19.59	1,819.59
Other Departments / Programs	3,527	12.51%	5,407.67	-	5,407.67	58.85	5,466.52
<b>Total</b>	<b>28,188</b>	<b>100.00%</b>	<b>43,218.43</b>	<b>-</b>	<b>43,218.43</b>	<b>470.30</b>	<b>43,688.73</b>

Allocation Basis: Usable square footage by Benefiting Department

Allocation Source: Square footage measurements provided by Facilities Management

**DEPARTMENT 1  
FISCAL 2015**

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

Department: Building Use  
Function: West Building

Total 1st Tier Allocation \$ 23,193.56  
Total 2nd Tier Allocation 252.39  
Total Allocated Cost \$ 23,445.95

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Facilities & Capital Management	100.00%	100.00%	23,193.56	-	23,193.56	252.39	23,445.95
Total	100.00%	100.00%	23,193.56	-	23,193.56	252.39	23,445.95

Allocation Basis: Direct Allocation to Benefiting Department  
Allocation Source: GASB S-34 Records and Reports

**DEPARTMENT 1  
FISCAL 2015**

**MARATHON COUNTY, WISCONSIN**

**BUILDING USE**

**SUMMARY OF DEPARTMENTAL ALLOCATED COSTS**

Department: **Building Use**

<u>Grantee Department</u>	<b>Total</b>	Courthouse Complex	Health & Social Services Bldg	West Building
Building Use	-	-	-	-
Equipment Use	-	-	-	-
Special Accounting	-	-	-	-
Information Technology	-	-	-	-
Employee Resources	15,445.57	15,445.57	-	-
County Clerk	11,339.67	11,339.67	-	-
Corporation Counsel	14,250.18	14,250.18	-	-
County Administrator	5,556.44	5,556.44	-	-
Finance & Accounting	8,164.56	8,164.56	-	-
Property & Liability Insurance	1,786.00	1,786.00	-	-
Facilities & Capital Management	33,259.49	9,813.54	-	23,445.95
County Treasurer	4,791.01	4,791.01	-	-
Central Services-Communications	9,662.34	9,662.34	-	-
Clerk of Courts	45,023.21	45,023.21	-	-
Child Support	2,933.97	-	2,933.97	-
Soc Svcs- Administration	33,468.65	-	33,468.65	-
Soc Svcs- Income Maint	-	-	-	-
Soc Svcs- Programs	-	-	-	-
Special Education	-	-	-	-
Health Department	-	-	-	-
NCHCC	-	-	-	-
ADRC	-	-	-	-
Older American Act	-	-	-	-
Nutrition	-	-	-	-
Juvenile Detention	1,819.59	-	1,819.59	-
Shelter Home	-	-	-	-
Judicial	86,134.24	86,134.24	-	-
District Attorney	23,246.32	23,246.32	-	-
Victim / Witness	7,621.20	7,621.20	-	-
Sheriff	67,489.93	67,489.93	-	-
Corrections	516,521.93	516,521.93	-	-
Emergency Government	2,215.96	2,215.96	-	-
Justice Alternatives 177	-	-	-	-
Conservation, Planning & Zoning	-	-	-	-
Parks, Recreation & Forestry	-	-	-	-
Solid Waste	-	-	-	-
Highway	-	-	-	-
Central Wisconsin Airport	-	-	-	-
UW Extension	-	-	-	-
UW Dormitory	-	-	-	-
Library	-	-	-	-
Veterans	-	-	-	-
Register of Deeds	20,676.00	20,676.00	-	-
Other Departments / Programs	97,568.25	92,101.74	5,466.52	-
	<b>1,008,974.53</b>	<b>941,839.85</b>	<b>43,688.73</b>	<b>23,445.95</b>



**DEPARTMENT 2  
FISCAL 2015**

**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 \$16,328.59 was recorded as depreciation for the central services departments during 2015.

Ref.: 2 CFR 200 Subpart E.



**DEPARTMENT 2  
FISCAL 2015**

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

Department: Equipment Use			
Functions:	Total	Equipment Depreciation	
Cost Adjustments:			
Equipment Use Charge	16,328.59	16,328.59	
<b>Total Cost Adjustments</b>	<u>16,328.59</u>	<u>16,328.59</u>	
 Incoming Costs			
1st Allocation			
Building Use	<u>-</u>	<u>-</u>	
<b>Total 1st Allocation</b>	<u>-</u>	<u>-</u>	
Unallocated	-	-	
<b>Total 1st Tier Allocation</b>	<b>16,328.59</b>	<b>16,328.59</b>	
2nd Allocation			
Equipment Use	-	-	
Special Accounting	175.61	175.61	
Information Technology	-	-	
Employee Resources	-	-	
County Clerk	-	-	
Corporation Counsel	-	-	
County Administrator	2,998.69	2,998.69	
Finance & Accounting	-	-	
Property & Liability Insurance	-	-	
Facilities & Capital Management	-	-	
County Treasurer	-	-	
Central Services-Communications	-	-	
Clerk of Courts	-	-	
Building Use	<u>-</u>	<u>-</u>	
<b>Total 2nd Allocation</b>	<b>3,174.30</b>	<b>3,174.30</b>	
<b>Total 2nd Tier Allocation</b>	<b>3,174.30</b>	<b>3,174.30</b>	
Unallocated	-	-	
<b>Total Incoming Costs</b>	<b>2,998.69</b>	<b>2,998.69</b>	
 <b>Total Allocated Cost</b>	<u><b>19,502.89</b></u>	<u><b>19,502.89</b></u>	



**DEPARTMENT 2  
FISCAL 2015**

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

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

Total 1st Tier Allocation      \$      16,328.59  
Total 2nd Tier Allocation                3,174.30  
Total Allocated Cost          \$      19,502.89

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
County Administrator	9,975.88	61.09%	9,975.88	-	9,975.88	1,938.33	11,915.21
Finance & Accounting	1,376.76	8.43%	1,376.76	-	1,376.76	267.64	1,644.40
Facilities & Capital Management	3,497.92	21.42%	3,497.92	-	3,497.92	680.00	4,177.92
Clerk of Courts	1,478.03	9.05%	1,478.03	-	1,478.03	287.33	1,765.36
<b>Total</b>	<u>16,328.59</u>	<u>100.00%</u>	<u>16,328.59</u>	<u>-</u>	<u>16,328.59</u>	<u>3,174.30</u>	<u>19,502.89</u>

Allocation Basis: Depreciation Expense by Central Service Department Asset Location

Allocation Source: Fixed Asset Management System and Depreciation Records effective 12/31/2015 - Finance Department

**DEPARTMENT 2  
FISCAL 2015**

**MARATHON COUNTY, WISCONSIN  
EQUIPMENT USE  
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS**

Department: Equipment Use

<u>Grantee Department</u>	Total	Equipment Depreciation
Building Use	-	-
Equipment Use	-	-
Special Accounting	-	-
Information Technology	-	-
Employee Resources	-	-
County Clerk	-	-
Corporation Counsel	-	-
County Administrator	11,915.21	11,915.21
Finance & Accounting	1,644.40	1,644.40
Property & Liability Insurance	-	-
Facilities & Capital Management	4,177.92	4,177.92
County Treasurer	-	-
Central Services-Communications	-	-
Clerk of Courts	1,765.36	1,765.36
	<u>19,502.89</u>	<u>19,502.89</u>



**DEPARTMENT 3  
FISCAL 2015**

**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 2015.

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 2014 plan that was prepared during 2015.

Ref.: 2 CFR 200 Subpart E.



**DEPARTMENT 3  
FISCAL 2015**

**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	91,618.00		27,701.53	63,916.47	
Indirect Cost Allocation Plan	7,200.00				7,200.00
<b>Total Expenditures</b>	<b>98,818.00</b>		<b>27,701.53</b>	<b>63,916.47</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>
Unallocated	-				
<b>Total 1st Tier Allocation</b>	<b>98,818.00</b>	<b>-</b>	<b>27,701.53</b>	<b>63,916.47</b>	<b>7,200.00</b>
2nd Allocation					
Special Accounting	526.83		147.69	340.76	38.39
Information Technology	-				
Employee Resources	-				
County Clerk	-				
Corporation Counsel	-				
County Administrator	-				
Finance & Accounting	-				
Property & Liability Insurance	-				
Facilities & Capital Management	-				
County Treasurer	-				
Central Services-Communications	-				
Clerk of Courts	-				
Building Use	-				
Equipment Use	-				
<b>Total 2nd Allocation</b>	<b>526.83</b>		<b>147.69</b>	<b>340.76</b>	<b>38.39</b>
<b>Total 2nd Tier Allocation</b>	<b>526.83</b>		<b>147.69</b>	<b>340.76</b>	<b>38.39</b>
Unallocated	-				
<b>Total Incoming Costs</b>	<b>526.83</b>		<b>147.69</b>	<b>340.76</b>	<b>38.39</b>
<b>Total Allocated Cost</b>	<b>99,344.83</b>		<b>27,849.22</b>	<b>64,257.23</b>	<b>7,238.39</b>



**DEPARTMENT 3  
FISCAL 2015**

**MARATHON COUNTY, WISCONSIN**

**SPECIAL ACCOUNTING**

**FUNCTIONAL COST ALLOCATIONS**

Department: Special Accounting  
Function: General Audit

Total 1st Tier Allocation \$ 27,701.53  
Total 2nd Tier Allocation 147.69  
Total Allocated Cost \$ 27,849.22

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Employee Resources	138	2.50%	692.29		692.29	3.89	696.08
County Clerk	49	0.89%	245.81		245.81	1.31	247.12
Corporation Counsel	67	1.21%	336.11		336.11	1.79	337.90
County Administrator	26	0.47%	130.43		130.43	0.70	131.13
Finance & Accounting	45	0.81%	225.75		225.75	1.20	226.95
Property & Liability Insurance	70	1.27%	351.16		351.16	1.87	353.03
Facilities & Capital Management	600	10.87%	3,009.95		3,009.95	16.05	3,025.99
County Treasurer	38	0.69%	190.63		190.63	1.02	191.65
Central Services-Communications	15	0.27%	75.25		75.25	0.40	75.65
Clerk of Courts	1036	18.76%	5,197.17		5,197.17	27.71	5,224.88
District Attorney	179	3.24%	897.97		897.97	4.79	902.75
Victim / Witness	10	0.18%	50.17		50.17	0.27	50.43
Sheriff	708	12.82%	3,551.74		3,551.74	18.94	3,570.67
Emergency Government	10	0.18%	50.17		50.17	0.27	50.43
Parks, Recreation & Forestry	2200	39.84%	11,036.47		11,036.47	58.84	11,095.30
UW Extension	166	3.01%	632.75		632.75	4.44	637.19
UW Dormitory	34	0.62%	170.56		170.56	0.91	171.47
Veterans	25	0.45%	125.41		125.41	0.67	126.08
Register of Deeds	21	0.38%	105.35		105.35	0.56	105.91
Other Departments / Programs	85	1.54%	426.41		426.41	2.27	428.68
<b>Total</b>	<b>5,522.00</b>	<b>100.00%</b>	<b>27,701.53</b>		<b>27,701.53</b>	<b>147.69</b>	<b>27,849.22</b>

Allocation Basis: Accounts Payable Disbursements by Departments Not Direct Billed for Audit Services During 2015

Allocation Source: Finance Department Records and Reports

**DEPARTMENT 3  
FISCAL 2015**

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

Department: Special Accounting  
Function: Department Specific Audit

Total 1st Tier Allocation \$ 63,916.47  
Total 2nd Tier Allocation 340.76  
Total Allocated Cost \$ 64,257.23

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Child Support	576.02	0.90%	576.02	(576.02)	-	3.07	3.07
Soc Svcs- Administration	21,024.39	32.89%	21,024.39	(21,024.39)	-	112.09	112.09
Health Department	8,282.79	12.96%	8,282.79	(8,282.79)	-	44.16	44.16
AORC	1,924.42	3.01%	1,924.42	(1,924.42)	-	10.26	10.26
Conservation, Planning & Zoning	6,200.00	9.70%	6,200.00	(6,200.00)	-	33.05	33.05
Solid Waste	1,669.93	2.61%	1,669.93	(1,669.93)	-	8.90	8.90
Highway	17,035.52	26.65%	17,035.52	(17,035.52)	-	90.82	90.82
Central Wisconsin Airport	6,148.88	9.62%	6,148.88	(6,148.88)	-	32.78	32.78
Library	1,054.52	1.65%	1,054.52	(1,054.52)	-	5.62	5.62
Total	63,916.47	100.00%	63,916.47	(63,916.47)	-	340.76	340.76

Allocation Basis: Audit Fees Direct Billed During 2015

Allocation Source: Finance Department Records and Reports

**DEPARTMENT 3  
FISCAL 2015**

**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 38.39  
Total Allocated Cost \$ 7,238.39

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Building Use	3.00	7.32%	526.83		526.83	-	526.83
Equipment Use	1.00	2.44%	175.61		175.61	-	175.61
Special Accounting	3.00	7.32%	526.83		526.83	-	526.83
Information Technology	1.00	2.44%	175.61		175.61	1.13	176.74
Employee Resources	2.00	4.88%	351.22		351.22	2.26	353.48
County Clerk	2.00	4.88%	351.22		351.22	2.26	353.48
Corporation Counsel	4.00	9.76%	702.44		702.44	4.52	706.95
County Administrator	1.00	2.44%	175.61		175.61	1.13	176.74
Finance & Accounting	3.00	7.32%	526.83		526.83	3.39	530.22
Property & Liability Insurance	1.00	2.44%	175.61		175.61	1.13	176.74
Facilities & Capital Management	11.00	28.83%	1,931.71		1,931.71	12.42	1,944.13
County Treasurer	3.00	7.32%	526.83		526.83	3.39	530.22
Central Services-Communications	4.00	9.76%	702.44		702.44	4.52	706.95
Clerk of Courts	2.00	4.88%	351.22		351.22	2.26	353.48
			-		-	-	-
<b>Total</b>	<b>41.00</b>	<b>100.00%</b>	<b>7,200.00</b>	<b>-</b>	<b>7,200.00</b>	<b>38.39</b>	<b>7,238.39</b>

Allocation Basis: Number of Departmental Functions Analyzed in 2014 Cost Plan  
Allocation Source: 2014 Indirect Cost Allocation Plan Prepared During 2015

**DEPARTMENT 3  
FISCAL 2015**

**MARATHON COUNTY, WISCONSIN**

**SPECIAL ACCOUNTING**

**SUMMARY OF DEPARTMENTAL ALLOCATED COSTS**

Department: Special Accounting

<u>Grantee Department</u>	Total	General Audit	Department Specific Audit	Cost Allocation Plan
Building Use	526.83	-	-	526.83
Equipment Use	175.61	-	-	175.61
Special Accounting	526.83	-	-	526.83
Information Technology	176.74	-	-	176.74
Employee Resources	1,049.46	695.98	-	353.48
County Clerk	600.60	247.12	-	353.48
Corporation Counsel	1,044.86	337.90	-	706.95
County Administrator	307.87	131.13	-	176.74
Finance & Accounting	757.17	226.95	-	530.22
Property & Liability Insurance	529.77	353.03	-	176.74
Facilities & Capital Management	4,970.12	3,025.99	-	1,944.13
County Treasurer	721.86	191.65	-	530.22
Central Services-Communications	782.60	75.65	-	706.95
Clerk of Courts	5,578.36	5,224.88	-	353.48
Child Support	3.07	-	3.07	-
Soc Svcs- Administration	112.09	-	112.09	-
Soc Svcs- Income Maint	-	-	-	-
Soc Svcs- Programs	-	-	-	-
Special Education	-	-	-	-
Health Department	44.16	-	44.16	-
NCHCC	-	-	-	-
ADRC	10.26	-	10.26	-
Older American Act	-	-	-	-
Nutrition	-	-	-	-
Juvenile Detention	-	-	-	-
Shelter Home	-	-	-	-
Judicial	-	-	-	-
District Attorney	902.75	902.75	-	-
Victim / Witness	50.43	50.43	-	-
Sheriff	3,570.67	3,570.67	-	-
Corrections	-	-	-	-
Emergency Government	50.43	50.43	-	-
Justice Alternatives 177	-	-	-	-
Conservation, Planning & Zoning	33.05	-	33.05	-
Parks, Recreation & Forestry	11,095.30	11,095.30	-	-
Solid Waste	8.90	-	8.90	-
Highway	90.82	-	90.82	-
Central Wisconsin Airport	32.78	-	32.78	-
UW Extension	837.19	837.19	-	-
UW Dormitory	171.47	171.47	-	-
Library	5.62	-	5.62	-
Veterans	126.08	126.08	-	-
Register of Deeds	105.91	105.91	-	-
Other Departments / Programs	428.68	428.68	-	-
	<b>35,428.36</b>	<b>27,849.22</b>	<b>340.76</b>	<b>7,238.39</b>



**DEPARTMENT 4  
FISCAL 2015**

**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 2015 Marathon County was assessed \$1,275,932.26 for its share of services & support.

Costs are allocated based on the number of hours of support by benefiting department during 2015 as identified on the Work Distribution report provided by the City-County Data Center Commission, excluding the Health Care Center which is directly billed for these services.

Ref.: 2 CFR 200 Subpart E.



**DEPARTMENT 4  
FISCAL 2015**

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

Department:		Information Technology		
Functions:	Total	General & Administrative	IT Services	
<b>Expenditures</b>				
Salaries & Wages	-	-	-	
Fringe Benefits	-	-	-	
Contracted Services - Operations	1,213,000.00	-	1,213,000.00	
Software Maintenance	62,932.26	-	62,932.26	
<b>Total Expenditures</b>	<b>1,275,932.26</b>	<b>-</b>	<b>1,275,932.26</b>	
<b>Cost Adjustments:</b>				
Intra-County Charges	-	-	-	
<b>Total Cost Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Disallowed / Capitalized				
General & Administrative Allocation				
<b>Incoming Costs</b>				
1st Allocation				
Building Use	-	-	-	
Equipment Use	-	-	-	
Special Accounting	175.61	-	175.61	
<b>Total 1st Allocation</b>	<b>175.61</b>	<b>-</b>	<b>175.61</b>	
Unallocated				
<b>Total 1st Tier Allocation</b>	<b>1,276,107.87</b>	<b>-</b>	<b>1,276,107.87</b>	
2nd Allocation				
Information Technology	-	-	-	
Employee Resources	-	-	-	
County Clerk	-	-	-	
Corporation Counsel	9,521.10	-	9,521.10	
County Administrator	4,133.81	-	4,133.81	
Finance & Accounting	-	-	-	
Property & Liability Insurance	(4,191.37)	-	(4,191.37)	
Facilities & Capital Management	-	-	-	
County Treasurer	-	-	-	
Central Services-Communications	2,994.64	-	2,994.64	
Clerk of Courts	-	-	-	
Building Use	-	-	-	
Equipment Use	-	-	-	
Special Accounting	1.13	-	1.13	
<b>Total 2nd Allocation</b>	<b>12,459.31</b>	<b>-</b>	<b>12,459.31</b>	
Unallocated				
<b>Total 2nd Tier Allocation</b>	<b>12,459.31</b>	<b>-</b>	<b>12,459.31</b>	
Total Incoming Costs				
	12,634.92	-	12,634.92	
<b>Total Allocated Cost</b>	<b>1,288,567.18</b>	<b>-</b>	<b>1,288,567.18</b>	



**DEPARTMENT 4  
FISCAL 2015**

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

Department: Information Technology  
Function: IT Services

Total 1st Tier Allocation \$ 1,276,107.87  
Total 2nd Tier Allocation 12,459.31  
Total Allocated Cost \$ 1,288,567.18

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	2nd Tier		Total Allocated
					1st Tier Allocation	Allocation	
Employee Resources	43.25	0.65%	8,348.50		8,348.50	81.49	8,427.99
County Clerk	113.00	1.71%	21,807.05		21,807.05	212.91	22,019.96
Corporation Counsel	22.50	0.34%	4,342.11		4,342.11	42.39	4,384.51
County Administrator	88.50	1.34%	17,078.97		17,078.97	166.75	17,245.72
Finance & Accounting	50.00	0.76%	9,649.14		9,649.14	94.21	9,743.35
Property & Liability Insurance	3.00	0.05%	578.95		578.95	5.65	584.60
Facilities & Capital Management	71.75	1.09%	13,846.51		13,846.51	135.19	13,981.70
County Treasurer	221.25	3.35%	42,697.43		42,697.43	416.88	43,114.30
Soc Svcs- Administration	1,690.76	25.57%	326,285.53		326,285.53	3,185.70	329,471.23
Special Education	6.50	0.10%	1,254.39		1,254.39	12.25	1,266.63
Health Department	772.60	11.68%	149,098.45		149,098.45	1,455.73	150,554.17
Juvenile Detention	12.25	0.19%	2,364.04		2,364.04	23.08	2,387.12
Shelter Home	1.50	0.02%	289.47		289.47	2.83	292.30
Judicial	192.50	2.91%	37,149.17		37,149.17	362.71	37,511.88
District Attorney	57.75	0.87%	11,144.75		11,144.75	108.81	11,253.56
Sheriff	739.75	11.19%	142,758.97		142,758.97	1,393.83	144,152.80
Emergency Government	40.50	0.61%	7,815.80		7,815.80	78.31	7,892.11
Conservation, Planning & Zoning	190.50	2.88%	36,763.21		36,763.21	358.94	37,122.15
Parks, Recreation & Forestry	81.50	1.23%	15,728.09		15,728.09	153.56	15,881.65
Solid Waste	37.00	0.56%	7,140.36		7,140.36	69.72	7,210.08
Highway	701.50	10.61%	135,377.38		135,377.38	1,321.76	136,699.14
Central Wisconsin Airport	5.00	0.08%	964.91		964.91	9.42	974.33
UW Extension	75.25	1.14%	14,521.95		14,521.95	141.79	14,663.73
Library	12.00	0.18%	2,315.79		2,315.79	22.61	2,338.40
Veterans	27.25	0.41%	5,258.78		5,258.78	51.34	5,310.12
Registrar of Deeds	160.00	2.42%	30,877.23		30,877.23	301.47	31,178.71
Other Departments / Programs	1,195.20	18.07%	230,652.94		230,652.94	2,251.99	232,904.93
<b>Total</b>	<b>8,612.55</b>	<b>100.00%</b>	<b>1,276,107.87</b>		<b>1,276,107.87</b>	<b>12,459.31</b>	<b>1,288,567.18</b>

Allocation Basis: Distribution of Work Hours Support by Benefiting Department During 2015

Allocation Source: City-County Data Center

**DEPARTMENT 4  
FISCAL 2015**

**MARATHON COUNTY, WISCONSIN**

**DATA PROCESSING**

**SUMMARY OF DEPARTMENTAL ALLOCATED COSTS**

Department: Information Technology

<u>Grantee Department</u>	Total	IT Services
Building Use	-	-
Equipment Use	-	-
Special Accounting	-	-
Information Technology	-	-
Employee Resources	8,427.99	8,427.99
County Clerk	22,019.96	22,019.96
Corporation Counsel	4,384.51	4,384.51
County Administrator	17,245.72	17,245.72
Finance & Accounting	9,743.35	9,743.35
Property & Liability Insurance	584.60	584.60
Facilities & Capital Management	13,981.70	13,981.70
County Treasurer	43,114.30	43,114.30
Central Services-Communications	-	-
Clerk of Courts	-	-
Child Support	-	-
Soc Svcs- Administration	329,471.23	329,471.23
Soc Svcs- Income Maint	-	-
Soc Svcs- Programs	-	-
Special Education	1,266.63	1,266.63
Health Department	150,554.17	150,554.17
NCHCC	-	-
ADRC	-	-
Older American Act	-	-
Nutrition	-	-
Juvenile Detention	2,387.12	2,387.12
Shelter Home	292.30	292.30
Judicial	37,511.88	37,511.88
District Attorney	11,253.56	11,253.56
Victim / Witness	-	-
Sheriff	144,152.80	144,152.80
Corrections	-	-
Emergency Government	7,892.11	7,892.11
Justice Alternatives 177	-	-
Conservation, Planning & Zoning	37,122.15	37,122.15
Parks, Recreation & Forestry	15,881.65	15,881.65
Solid Waste	7,210.08	7,210.08
Highway	136,699.14	136,699.14
Central Wisconsin Airport	974.33	974.33
UW Extension	14,663.73	14,663.73
UW Dormitory	-	-
Library	2,338.40	2,338.40
Veterans	5,310.12	5,310.12
Register of Deeds	31,178.71	31,178.71
Other Departments / Programs	232,904.93	232,904.93
	<hr/>	<hr/>
	1,288,567.18	1,288,567.18
	<hr/>	<hr/>



**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 are allocated to benefiting departments based on the number of employees by department.

Ref.: 2 CFR 200 Subpart E.



**DEPARTMENT 5  
FISCAL 2015**

**MARATHON COUNTY, WISCONSIN**

**EMPLOYEE RESOURCES**

**DEPARTMENTAL COSTS BY FUNCTION**

Functions:	Total	General & Administrative	Personnel Administration
<b>Expenditures:</b>			
Salaries & Wages	256,045.43		256,045.43
Fringe Benefits	119,371.99		119,371.99
Medical / Dental Fees	8,382.47		8,382.47
Legal Fees	632.00		632.00
Management Training	13,027.95		13,027.95
Testing Services	11,468.25		11,468.25
Sundry Repair & Maintenance Svcs	6,456.00		6,456.00
Paper, Stationery & Forms	1,118.53		1,118.53
Other Professional Services	13,939.60		13,939.60
Printing / Duplicating	5,743.27		5,743.27
Office Supplies	2,191.35		2,191.35
Books / Directories	724.90		724.90
Subscriptions & Dues	804.00		804.00
Registration / Tuition Fees	4,752.00		4,752.00
Travel, Conference & Training	3,850.48		3,850.48
Advertising	16,771.50		16,771.50
<b>Total Expenditures</b>	<b>465,279.72</b>	<b>-</b>	<b>465,279.72</b>
<b>Adjustments:</b>			
Retiree Recognition (Net)	10,624.04		10,624.04
<b>Total Cost Adjustments</b>	<b>10,624.04</b>	<b>-</b>	<b>10,624.04</b>
Disallowed / Capitalized	-		
General & Administrative Allocation	-	-	-
<b>Incoming Costs</b>			
1st Allocation			
Building Use	15,279.31		15,279.31
Equipment Use	-		-
Special Accounting	1,043.51		1,043.51
Information Technology	8,346.50		8,346.50
<b>Total 1st Allocation</b>	<b>24,669.32</b>	<b>-</b>	<b>24,669.32</b>
<b>Total 1st Tier Allocation</b>	<b>500,573.08</b>	<b>-</b>	<b>500,573.08</b>
2nd Allocation			
Building Use	188.27		188.27
Equipment Use	-		-
Special Accounting	5.95		5.95
Information Technology	81.49		81.49
Employee Resources	3,618.60		3,618.60
County Clerk	-		-
Corporation Counsel	9,521.10		9,521.10
County Administrator	21,516.05		21,516.05
Finance & Accounting	5,222.41		5,222.41
Property & Liability Insurance	1,934.37		1,934.37
Facilities & Capital Management	40,305.63		40,305.63
County Treasurer	22,379.68		22,379.68
Central Services-Communications	4,225.13		4,225.13
Clerk of Courts	-		-
<b>Total 2nd Allocation</b>	<b>108,976.67</b>	<b>-</b>	<b>108,976.67</b>
<b>Total 2nd Tier Allocation</b>	<b>108,976.67</b>	<b>-</b>	<b>108,976.67</b>
<b>Total Incoming Costs</b>	<b>133,645.99</b>	<b>-</b>	<b>133,645.99</b>
<b>Total Allocated Cost</b>	<b>609,549.75</b>	<b>-</b>	<b>609,549.75</b>



**DEPARTMENT 5  
FISCAL 2015**

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

Department: Employee Resources  
Function: Personnel Administration

Total 1st Tier Allocation	\$	500,573.08
Total 2nd Tier Allocation		<u>108,976.67</u>
Total Allocated Cost	\$	609,549.75

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Employee Resources	6.00	0.72%	3,618.60		3,618.60	-	3,618.60
County Clerk	3.00	0.36%	1,809.30		1,809.30	396.76	2,206.06
Corporation Counsel	7.00	0.84%	4,221.70		4,221.70	925.77	5,147.47
County Administrator	4.00	0.48%	2,412.40		2,412.40	529.01	2,941.41
Finance & Accounting	6.00	0.72%	3,618.80		3,618.80	793.52	4,412.12
Property & Liability Insurance	2.00	0.24%	1,206.20		1,206.20	264.51	1,470.71
Facilities & Capital Management	28.00	3.37%	16,888.80		16,888.80	3,703.09	20,591.89
County Treasurer	6.00	0.60%	3,015.50		3,015.50	661.27	3,676.77
Central Services-Communications	1.00	0.12%	603.10		603.10	132.25	735.35
Clerk of Courts	40.00	4.82%	24,124.00		24,124.00	5,290.13	29,414.13
Child Support	17.00	2.05%	10,252.70		10,252.70	2,248.31	12,501.01
Soc Svcs- Administration	9.00	1.08%	5,427.90		5,427.90	1,190.28	6,618.18
Soc Svcs- Income Maint	32.00	3.86%	19,299.20		19,299.20	4,232.10	23,531.31
Soc Svcs- Programs	48.00	5.54%	27,742.60		27,742.60	6,083.65	33,826.25
Health Department	45.00	5.42%	27,139.50		27,139.50	5,951.40	33,090.90
ADRC	37.00	4.46%	22,314.70		22,314.70	4,893.37	27,208.07
Older American Act	22.00	2.65%	13,268.20		13,268.20	2,909.57	16,177.77
Nutrition	28.00	3.37%	16,888.80		16,888.80	3,703.09	20,591.89
Shelter Home	20.00	2.41%	12,062.00		12,062.00	2,645.06	14,707.07
District Attorney	11.00	1.33%	6,634.10		6,634.10	1,454.79	8,088.89
Victim / Witness	4.00	0.48%	2,412.40		2,412.40	529.01	2,941.41
Sheriff	122.00	14.70%	73,578.21	(47.20)	73,531.01	16,134.90	89,665.91
Corrections	53.00	6.39%	31,964.30		31,964.30	7,009.42	38,973.73
Emergency Government	2.00	0.24%	1,206.20		1,206.20	264.51	1,470.71
Justice Alternatives 177	1.00	0.12%	603.10		603.10	132.25	735.35
Conservation, Planning & Zoning	27.00	3.25%	16,283.70		16,283.70	3,570.84	19,854.54
Parks, Recreation & Forestry	67.00	8.07%	40,407.71		40,407.71	8,860.97	49,268.67
Solid Waste	9.00	1.08%	5,427.90		5,427.90	1,190.28	6,618.18
Highway	78.00	9.40%	47,041.81		47,041.81	10,315.75	57,357.56
Central Wisconsin Airport	22.00	2.65%	13,268.20		13,268.20	2,909.57	16,177.77
UW Extension	3.00	0.36%	1,809.30		1,809.30	396.76	2,206.06
Library	54.00	6.51%	32,567.40	(6,500.00)	26,067.40	7,141.68	33,209.08
Veterans	3.00	0.36%	1,809.30		1,809.30	396.76	2,206.06
Register of Deeds	8.00	0.96%	4,824.80		4,824.80	1,058.03	5,882.83
Other Departments / Programs	8.00	0.96%	4,824.80		4,824.80	1,058.03	5,882.83
<b>Total</b>	<b>830.00</b>	<b>100.00%</b>	<b>500,573.08</b>	<b>(6,547.20)</b>	<b>494,025.88</b>	<b>108,976.67</b>	<b>603,002.55</b>

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

**DEPARTMENT 5  
FISCAL 2015**

**MARATHON COUNTY, WISCONSIN**

**EMPLOYEE RESOURCES**

**SUMMARY OF DEPARTMENTAL ALLOCATED COSTS**

<u>Grantee Department</u>	<u>Total</u>	<u>Personnel Administration</u>
Building Use	-	-
Equipment Use	-	-
Special Accounting	-	-
Information Technology	-	-
Employee Resources	3,618.60	3,618.60
County Clerk	2,206.06	2,206.06
Corporation Counsel	5,147.47	5,147.47
County Administrator	2,941.41	2,941.41
Finance & Accounting	4,412.12	4,412.12
Property & Liability Insurance	1,470.71	1,470.71
Facilities & Capital Management	20,589.89	20,589.89
County Treasurer	3,676.77	3,676.77
Central Services-Communications	735.35	735.35
Clerk of Courts	29,414.13	29,414.13
Child Support	12,501.01	12,501.01
Soc Svcs- Administration	6,618.18	6,618.18
Soc Svcs- Income Maint	23,531.31	23,531.31
Soc Svcs- Programs	33,826.25	33,826.25
Special Education	-	-
Health Department	33,090.90	33,090.90
NCHCC	-	-
ADRC	27,208.07	27,208.07
Older American Act	16,177.77	16,177.77
Nutrition	20,589.89	20,589.89
Juvenile Detention	-	-
Shelter Home	14,707.07	14,707.07
Judicial	-	-
District Attorney	8,088.89	8,088.89
Victim / Witness	2,941.41	2,941.41
Sheriff	89,665.91	89,665.91
Corrections	38,973.73	38,973.73
Emergency Government	1,470.71	1,470.71
Justice Alternatives 177	735.35	735.35
Conservation, Planning & Zoning	19,854.54	19,854.54
Parks, Recreation & Forestry	49,268.67	49,268.67
Solid Waste	6,618.18	6,618.18
Highway	57,357.56	57,357.56
Central Wisconsin Airport	16,177.77	16,177.77
UW Extension	2,206.06	2,206.06
UW Dormitory	-	-
Library	33,209.08	33,209.08
Veterans	2,206.06	2,206.06
Register of Deeds	5,882.83	5,882.83
Other Departments / Programs	5,882.83	5,882.83
	<hr/>	<hr/>
	<b>603,002.55</b>	<b>603,002.55</b>

**DEPARTMENT 6  
FISCAL 2015**

**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.: 2 CFR 200 Subpart E.

**DEPARTMENT 6  
FISCAL 2015**

**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	145,879.17	16,557.29	3,326.05	125,995.84
Fringe Benefits	66,746.81	7,802.74	1,567.42	59,376.45
Professional Services	4,757.00			4,757.00
Printing / Duplicating	15,733.01	15,733.01		
Office Machines R&M	24,749.38	24,749.38		
Paper / Stationery Forms	17,822.48	17,822.48		
Maps	25.00			25.00
Office Supplies	2,020.34	2,020.34		
Subscriptions & Dues	292.98	292.98		
Registration / Tuition Fees	516.41	516.41		
Travel, Conference & Training	2,471.10	2,471.10		
Publication of Legal Notices	7,188.02			7,188.02
Tax Deed Land Cost	19,158.78			19,158.78
<b>Total Expenditures</b>	<b>306,160.28</b>	<b>87,765.73</b>	<b>4,893.47</b>	<b>216,501.09</b>
<b>Cost Adjustments:</b>				
Licenses & Permits	(28,284.15)			(28,284.15)
Public Charges for Services	(42,482.02)			(42,482.02)
Election Related Revenue	(23,273.12)			(23,273.12)
Miscellaneous Revenue	(634.25)			(634.25)
<b>Total Cost Adjustments</b>	<b>(94,673.54)</b>			<b>(94,673.54)</b>
Disallowed / Capitalized	(207,338.01)			(207,338.01)
General & Administrative Allocation	0.00	(87,765.73)	2,257.28	85,506.47
<b>Incoming Costs</b>				
<b>1st Allocation</b>				
Building Use	11,217.60	-	288.51	10,929.09
Equipment Use	-	-	-	-
Special Accounting	597.03	-	15.36	581.68
Information Technology	21,807.95	-	580.86	21,246.19
Employee Resources	1,809.30	-	48.53	1,762.77
<b>Total 1st Allocation</b>	<b>35,430.88</b>	<b>-</b>	<b>911.25</b>	<b>34,519.73</b>
Unallocated	(34,519.73)			(34,519.73)
General & Administrative Allocation	-	-	-	-
<b>Total 1st Tier Allocation</b>	<b>8,061.98</b>	<b>-</b>	<b>8,061.98</b>	<b>0.00</b>
<b>2nd Allocation</b>				
Building Use	122.07	-	3.14	118.93
Equipment Use	-	-	-	-
Special Accounting	3.57	-	0.09	3.48
Information Technology	212.91	-	5.48	207.44
Employee Resources	396.76	-	10.20	386.56
County Clerk	-	-	-	-
Corporation Counsel	23,756.97	-	611.01	23,145.96
County Administrator	4,133.81	-	106.32	4,027.50
Finance & Accounting	2,029.90	-	52.21	1,977.70
Property & Liability Insurance	3,426.03	-	88.17	3,339.86
Facilities & Capital Management	29,591.16	-	761.06	28,830.10
County Treasurer	92.48	-	2.38	90.10
Central Services Communications	1,465.37	-	37.69	1,427.68
Clerk of Courts	-	-	-	-
<b>Total 2nd Allocation</b>	<b>65,233.03</b>	<b>-</b>	<b>1,677.74</b>	<b>63,555.29</b>
Unallocated	(63,555.29)			(63,555.29)
General & Administrative Allocation	-	-	-	-
<b>Total 2nd Tier Allocation</b>	<b>1,677.74</b>	<b>-</b>	<b>1,677.74</b>	<b>-</b>
<b>Total Incoming Costs</b>	<b>2,588.99</b>	<b>-</b>	<b>2,588.99</b>	<b>-</b>
<b>Total Allocated Cost</b>	<b>\$ 9,739.71</b>	<b>\$ -</b>	<b>\$ 9,739.71</b>	<b>\$ 0.00</b>



**DEPARTMENT 6  
FISCAL 2015**

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

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

Total 1st Tier Allocation           **\$     8,061.98**  
 Total 2nd Tier Allocation           **1,677.74**  
 Total Allocated Cost               **\$     9,739.71**

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Central Services-Communications	100%	100.00%	8,061.98		8,061.98	1,677.74	9,739.71
<b>Total</b>	<b>100%</b>	<b>100.00%</b>	<b>8,061.98</b>	<b>-</b>	<b>8,061.98</b>	<b>1,677.74</b>	<b>9,739.71</b>

Allocation Basis: Direct Allocation to Benefiting Department  
 Allocation Source: Employee Time Reports for FY 2015

**DEPARTMENT 6  
FISCAL 2015**

**MARATHON COUNTY, WISCONSIN  
COUNTY CLERK**

**SUMMARY OF DEPARTMENTAL ALLOCATED COSTS**  
Department: County Clerk

<u>Grantee Department</u>	<u>Total</u>	<u>Central Services</u>
Building Use	-	-
Equipment Use	-	-
Special Accounting	-	-
Information Technology	-	-
Employee Resources	-	-
County Clerk	-	-
Corporation Counsel	-	-
County Administrator	-	-
Finance & Accounting	-	-
Property & Liability Insurance	-	-
Facilities & Capital Management	-	-
County Treasurer	-	-
Central Services-Communications	9,739.71	9,739.71
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	-	-
	9,739.71	9,739.71

**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.: 2 CFR 200 Subpart E.



**DEPARTMENT 7  
FISCAL 2015**

**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	412,333.90	6,818.00	288,173.89	31,954.71	74,877.26	10,510.04
Fringe Benefits	180,258.09	2,980.59	125,979.64	13,969.49	32,733.74	4,594.62
Professional Services	315.00	315.00	-	-	-	-
Paper, Stationery, Forms	408.90	408.90	-	-	-	-
Printing / Duplicating	3,303.91	3,303.91	-	-	-	-
Office Machines R&M	4,953.07	4,953.07	-	-	-	-
Process Service	340.00	-	340.00	-	-	-
Office Supplies, Furniture & Equipment	2,668.63	2,668.63	-	-	-	-
Subscriptions & Dues	4,302.66	4,302.66	-	-	-	-
Registration /Tuition Fees	3,600.00	3,600.00	-	-	-	-
Travel, Conference & Training	2,913.45	2,913.45	-	-	-	-
Transcription Services	8.00	-	8.00	-	-	-
R&M Furniture/Furnishings	77.99	77.99	-	-	-	-
Books & Directories	5,068.18	5,068.18	-	-	-	-
<b>Total Expenditures</b>	<b>620,551.78</b>	<b>37,410.38</b>	<b>414,501.54</b>	<b>45,924.20</b>	<b>107,611.00</b>	<b>15,104.66</b>
Disallowed / Capitalized	-	-	-	-	-	-
General & Administrative Allocation	(0.00)	(37,410.38)	26,585.14	2,947.94	8,907.71	969.59
<b>Incoming Costs</b>						
<b>1st Allocation</b>						
Building Use	14,098.78	233.09	9,852.03	1,092.46	2,559.89	359.31
Equipment Use	-	-	-	-	-	-
Special Accounting	1,038.55	17.17	725.83	80.48	188.59	28.47
Information Technology	4,342.11	71.80	3,034.64	336.50	788.50	110.68
Employee Resources	4,221.70	69.81	2,950.48	327.17	766.63	107.61
County Clerk	-	-	-	-	-	-
<b>Total 1st Allocation</b>	<b>23,699.15</b>	<b>391.87</b>	<b>16,562.97</b>	<b>1,836.62</b>	<b>4,303.62</b>	<b>604.07</b>
General & Administrative Allocation	(0.00)	(391.87)	278.48	30.88	72.36	10.16
Unallocated	-	-	-	-	-	-
<b>Total 1st Tier Allocation</b>	<b>644,239.93</b>	<b>-</b>	<b>457,928.12</b>	<b>50,739.64</b>	<b>118,894.69</b>	<b>18,888.48</b>
<b>2nd Allocation</b>						
Building Use	153.40	2.54	107.21	11.89	27.66	3.91
Equipment Use	-	-	-	-	-	-
Special Accounting	6.31	0.10	4.41	0.49	1.15	0.16
Information Technology	42.39	0.70	29.63	3.29	7.70	1.08
Employee Resources	925.77	15.31	647.01	71.74	168.11	23.60
County Clerk	-	-	-	-	-	-
Corporation Counsel	172,707.20	-	172,707.20	-	-	-
County Administrator	10,334.53	170.88	7,222.65	800.90	1,876.69	263.42
Finance & Accounting	2,872.94	47.50	2,007.85	222.64	521.71	73.23
Property & Liability Insurance	2,148.53	35.53	1,501.57	186.50	390.16	54.76
Facilities & Capital Management	4,497.35	74.36	3,143.13	348.53	816.69	114.83
County Treasurer	-	-	-	-	-	-
Central Services-Communications	4,551.51	75.26	3,180.98	352.73	826.53	116.01
Clerk of Courts	-	-	-	-	-	-
<b>Total 2nd Allocation</b>	<b>198,239.93</b>	<b>422.19</b>	<b>190,551.64</b>	<b>1,978.71</b>	<b>4,636.58</b>	<b>650.81</b>
General & Administrative Allocation	(10.94)	(422.19)	300.02	33.27	77.96	10.94
Unallocated	(650.81)	-	-	-	-	(650.81)
<b>Total 2nd Tier Allocation</b>	<b>197,578.18</b>	<b>-</b>	<b>190,851.66</b>	<b>2,011.98</b>	<b>4,714.54</b>	<b>10.94</b>
<b>Total incoming Costs</b>	<b>221,939.08</b>	<b>-</b>	<b>207,693.11</b>	<b>3,879.48</b>	<b>9,090.51</b>	<b>625.17</b>
<b>Total Allocated Cost</b>	<b>841,840.05</b>	<b>-</b>	<b>648,779.78</b>	<b>52,751.62</b>	<b>123,869.23</b>	<b>16,699.42</b>



**DEPARTMENT 7  
FISCAL 2015**

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

Department: Corporation Counsel  
Function: Departmental Support

Total 1st Tier Allocation \$ 457,928.12  
Total 2nd Tier Allocation 190,851.66  
Total Allocated Cost \$ 648,779.78

	Allocated		Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
	Allocation Units	Percentage				
<b>Grantee Department</b>						
Information Technology	2.08%	2.08%	9,521.10	9,521.10	-	9,521.10
Employee Resources	2.08%	2.08%	9,521.10	9,521.10	-	9,521.10
County Clerk	5.19%	5.19%	23,756.97	23,756.97	-	23,756.97
Corporation Counsel	37.73%	37.71%	172,707.20	172,707.20	-	172,707.20
County Administrator	10.38%	10.38%	47,513.93	47,513.93	37,406.35	84,920.28
Finance & Accounting	2.08%	2.08%	9,521.10	9,521.10	7,495.68	17,016.78
Property & Liability Insurance	5.19%	5.19%	23,756.97	23,756.97	18,703.17	42,460.14
Facilities & Capital Management	2.08%	2.08%	9,521.10	9,521.10	7,495.68	17,016.78
County Treasurer	2.08%	2.08%	9,521.10	9,521.10	7,495.68	17,016.78
Clerk of Courts	2.08%	2.08%	9,521.10	9,521.10	7,495.68	17,016.78
Special Education	1.04%	1.04%	4,760.55	4,760.55	3,747.84	8,508.39
Health Department	2.08%	2.08%	9,521.10	9,521.10	7,495.68	17,016.78
ADRC	1.04%	1.04%	4,760.55	4,760.55	3,747.84	8,508.39
Sheriff	5.19%	5.19%	23,756.97	23,756.97	18,703.17	42,460.14
Emergency Government	2.08%	2.06%	9,429.55	9,429.55	7,423.61	16,853.16
Conservation, Planning & Zoning	6.23%	6.23%	28,517.52	28,517.52	22,451.02	50,968.53
Parks, Recreation & Forestry	4.15%	4.15%	18,996.42	18,996.42	14,955.33	33,951.75
Solid Waste	1.04%	1.04%	4,760.55	4,760.55	3,747.84	8,508.39
Highway	2.08%	2.08%	9,521.10	9,521.10	7,495.68	17,016.78
Central Wisconsin Airport	2.08%	2.08%	9,521.10	9,521.10	7,495.68	17,016.78
Library	2.08%	2.08%	9,521.10	9,521.10	7,495.68	17,016.78
			-	-	-	-
<b>Total</b>	<b>100.0%</b>	<b>100.00%</b>	<b>457,928.12</b>	<b>457,928.12</b>	<b>190,851.66</b>	<b>648,779.78</b>

Allocation Basis: Time / Effort to Benefiting Department During 2015 for Departments Not Directly Billed

Allocation Source: Corporation Counsel Analysis

**DEPARTMENT 7  
FISCAL 2015**

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

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

Total 1st Tier Allocation           **\$ 50,739.64**  
Total 2nd Tier Allocation           **2,011.98**  
Total Allocated Cost               **\$ 52,751.62**

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Child Support	100%	100.00%	50,739.64	(45,924.20)	4,815.44	2,011.98	6,827.42
Total	1.00	100.00%	50,739.64	(45,924.20)	4,815.44	2,011.98	6,827.42

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

**DEPARTMENT 7  
FISCAL 2015**

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

Department: Corporation Counsel  
Function: Social Services

Total 1st Tier Allocation \$ 118,894.69  
Total 2nd Tier Allocation 4,714.54  
Total Allocated Cost \$ 123,609.23

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Soc Svcs- Administration	104,210.18	100.00%	118,894.69	(107,611.00)	11,283.69	4,714.54	15,998.23
<b>Total</b>	<b>104,210.18</b>	<b>100.00%</b>	<b>118,894.69</b>	<b>(107,611.00)</b>	<b>11,283.69</b>	<b>4,714.54</b>	<b>15,998.23</b>

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

**DEPARTMENT 7  
FISCAL 2015**

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

Department: Corporation Counsel  
Function: NCHC Services

Total 1st Tier Allocation \$ 16,688.48  
Total 2nd Tier Allocation 10.94  
Total Allocated Cost \$ 16,699.42

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
NCHCC	100.00%	100.00%	16,688.48	(15,104.66)	1,583.82	10.94	1,594.76
Total	<u>100.00%</u>	<u>100.00%</u>	<u>16,688.48</u>	<u>(15,104.66)</u>	<u>1,583.82</u>	<u>10.94</u>	<u>1,594.76</u>

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

**DEPARTMENT 7  
FISCAL 2015**

**MARATHON COUNTY, WISCONSIN**

**CORPORATION COUNSEL**

**SUMMARY OF DEPARTMENTAL ALLOCATED COSTS**

Department: Corporation Counsel

<u>Grantee Department</u>	Total	Departmental Support	Child Support	Social Services	NCHC Services
Building Use	-	-	-	-	-
Equipment Use	-	-	-	-	-
Special Accounting	-	-	-	-	-
Information Technology	9,521.10	9,521.10	-	-	-
Employee Resources	9,521.10	9,521.10	-	-	-
County Clerk	23,756.97	23,756.97	-	-	-
Corporation Counsel	172,707.20	172,707.20	-	-	-
County Administrator	84,920.28	84,920.28	-	-	-
Finance & Accounting	17,016.78	17,016.78	-	-	-
Property & Liability Insurance	42,460.14	42,460.14	-	-	-
Facilities & Capital Management	17,016.78	17,016.78	-	-	-
County Treasurer	17,016.78	17,016.78	-	-	-
Central Services-Communications	-	-	-	-	-
Clerk of Courts	17,016.78	17,016.78	-	-	-
Child Support	6,827.42	-	6,827.42	-	-
Soc Svcs- Administration	15,998.23	-	-	15,998.23	-
Soc Svcs- Income Maint	-	-	-	-	-
Soc Svcs- Programs	-	-	-	-	-
Special Education	8,508.39	8,508.39	-	-	-
Health Department	17,016.78	17,016.78	-	-	-
NCHCC	1,594.76	-	-	-	1,594.76
ADRC	8,508.39	8,508.39	-	-	-
Older American Act	-	-	-	-	-
Nutrition	-	-	-	-	-
Juvenile Detention	-	-	-	-	-
Shelter Home	-	-	-	-	-
Judicial	-	-	-	-	-
District Attorney	-	-	-	-	-
Victim / Witness	-	-	-	-	-
Sheriff	42,460.14	42,460.14	-	-	-
Corrections	-	-	-	-	-
Emergency Government	16,853.16	16,853.16	-	-	-
Justice Alternatives 177	-	-	-	-	-
Conservation, Planning & Zoning	50,968.53	50,968.53	-	-	-
Parks, Recreation & Forestry	33,951.75	33,951.75	-	-	-
Solid Waste	8,508.39	8,508.39	-	-	-
Highway	17,016.78	17,016.78	-	-	-
Central Wisconsin Airport	17,016.78	17,016.78	-	-	-
UW Extension	-	-	-	-	-
UW Dormitory	-	-	-	-	-
Library	17,016.78	17,016.78	-	-	-
Veterans	-	-	-	-	-
Register of Deeds	-	-	-	-	-
Other Departments / Programs	-	-	-	-	-
	<b>673,200.19</b>	<b>648,779.78</b>	<b>6,827.42</b>	<b>15,998.23</b>	<b>1,594.76</b>



**DEPARTMENT 8  
FISCAL 2015**

**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.: 2 CFR 200 Subpart E.



Sequoia  
Consulting  
Group

**DEPARTMENT 8  
FISCAL 2015**

**MARATHON COUNTY, WISCONSIN**

**COUNTY ADMINISTRATOR**

Department: County Administrator

**DEPARTMENTAL COSTS BY FUNCTION**

Functions:	Total	General & Administrative	Department Specific
<b>Expenditures:</b>			
Salaries & Wages	283,921.28		283,921.28
Fringe Benefits	89,706.85		89,706.85
Professional Services	950.00		950.00
Telephone	1,698.38		1,698.38
Office Machines R&M	2,598.00		2,598.00
Paper, Stationery & Forms	729.98		729.98
Printing / Duplicating	2,301.78		2,301.78
Office Supplies	671.16		671.16
Subscriptions & Dues	2,098.03		2,098.03
Registration /Tuition Fees	4,408.00		4,408.00
Travel, Conference & Training	5,105.37		5,105.37
Meeting Expenses	1,132.06		1,132.06
Community Support	(915.33)		(915.33)
<b>Total Expenditures</b>	<b>394,405.56</b>	<b>-</b>	<b>394,405.56</b>
General & Administrative Allocation	-	-	-
Disallowed / Capitalized	915.33		915.33
<b>Incoming Costs</b>			
<b>1st Allocation</b>			
Building Use	5,496.62	-	5,496.62
Equipment Use	9,975.88	-	9,975.88
Special Accounting	306.04	-	306.04
Information Technology	17,078.97	-	17,078.97
Employee Resources	2,412.40	-	2,412.40
County Clerk	-	-	-
Corporation Counsel	47,513.93	-	47,513.93
<b>Total 1st Allocation</b>	<b>82,783.85</b>	<b>-</b>	<b>82,783.85</b>
General & Administrative Allocation	-	-	-
Unallocated	-	-	-
<b>Total 1st Tier Allocation</b>	<b>478,104.74</b>	<b>-</b>	<b>478,104.74</b>
<b>2nd Allocation</b>			
Building Use	59.81	-	59.81
Equipment Use	1,939.33	-	1,939.33
Special Accounting	1.82	-	1.82
Information Technology	166.75	-	166.75
Employee Resources	529.01	-	529.01
County Clerk	-	-	-
Corporation Counsel	37,406.35	-	37,406.35
County Administrator	131,289.65	-	131,289.65
Finance & Accounting	1,332.45	-	1,332.45
Property & Liability Insurance	1,770.66	-	1,770.66
Facilities & Capital Management	14,489.67	-	14,489.67
County Treasurer	287.71	-	287.71
Central Services-Communications	2,740.18	-	2,740.18
Clerk of Courts	-	-	-
<b>Total 2nd Allocation</b>	<b>192,023.39</b>	<b>-</b>	<b>192,023.39</b>
General & Administrative Allocation	-	-	-
Unallocated	-	-	-
<b>Total 2nd Tier Allocation</b>	<b>192,023.39</b>	<b>-</b>	<b>192,023.39</b>
<b>Total Incoming Costs</b>	<b>274,807.24</b>	<b>-</b>	<b>274,807.24</b>
<b>Total Allocated Cost</b>	<b>\$ 670,128.13</b>	<b>\$ -</b>	<b>\$ 670,128.13</b>



**Sequoia  
Consulting  
Group**

**DEPARTMENT 8  
FISCAL 2015**

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

Department: County Administrator  
Function: Department Specific

Total 1st Tier Allocation \$ 478,104.74  
Total 2nd Tier Allocation 192,023.39  
Total Allocated Cost \$ 670,128.13

Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>						
Building Use	6,110.20	2.16%	10,334.53	-	10,334.53	10,334.53
Equipment Use	1,772.95	0.63%	2,998.69	-	2,998.69	2,998.69
Information Technology	2,444.08	0.86%	4,133.81	-	4,133.81	4,133.81
Employee Resources	12,721.17	4.50%	21,516.05	-	21,516.05	21,516.05
County Clerk	2,444.08	0.86%	4,133.81	-	4,133.81	4,133.81
Corporation Counsel	6,110.20	2.16%	10,334.53	-	10,334.53	10,334.53
County Administrator	77,623.83	27.46%	131,289.65	-	131,289.65	131,289.65
Finance & Accounting	20,425.41	7.23%	34,546.67	-	34,546.67	57,158.46
Property & Liability Insurance	6,110.20	2.16%	10,334.53	-	10,334.53	17,099.08
Facilities & Capital Management	1,772.95	0.63%	2,998.69	-	2,998.69	4,961.51
County Treasurer	1,222.04	0.43%	2,066.91	-	2,066.91	3,419.82
Clerk of Courts	2,994.99	1.06%	5,065.60	-	5,065.60	8,381.33
Child Support	1,222.04	0.43%	2,066.91	-	2,066.91	3,419.82
Soc Svcs- Administration	6,110.20	2.16%	10,334.53	-	10,334.53	17,099.08
Soc Svcs- Income Maint	1,222.04	0.43%	2,066.91	-	2,066.91	3,419.82
Soc Svcs- Programs	1,222.04	0.43%	2,066.91	-	2,066.91	3,419.82
Special Education	1,222.04	0.43%	2,066.91	-	2,066.91	3,419.82
Health Department	2,994.99	1.06%	5,065.60	-	5,065.60	8,381.33
NCHCC	36,140.64	12.79%	61,126.75	-	61,126.75	101,137.72
ADRC	2,444.08	0.86%	4,133.81	-	4,133.81	6,839.63
Nutrition	1,222.04	0.43%	2,066.91	-	2,066.91	3,419.82
Judicial	1,883.14	0.67%	3,185.06	-	3,185.06	5,269.87
District Attorney	1,993.32	0.71%	3,371.42	-	3,371.42	5,576.20
Victim / Witness	1,222.04	0.43%	2,066.91	-	2,066.91	3,419.82
Sheriff	11,619.34	4.11%	19,652.46	-	19,652.46	32,516.12
Corrections	8,313.86	2.94%	14,061.71	-	14,061.71	23,265.91
Emergency Government	6,661.11	2.36%	11,266.32	-	11,266.32	18,640.77
Justice Alternatives 177	1,222.04	0.43%	2,066.91	-	2,066.91	3,419.82
Conservation, Planning & Zoning	4,767.95	1.69%	8,064.31	-	8,064.31	13,342.86
Parks, Recreation & Forestry	2,994.99	1.06%	5,065.60	-	5,065.60	8,381.33
Solid Waste	1,222.04	0.43%	2,066.91	-	2,066.91	3,419.82
Highway	6,661.11	2.36%	11,266.32	-	11,266.32	18,640.77
Central Wisconsin Airport	1,772.95	0.63%	2,998.69	-	2,998.69	4,961.51
UW Extension	3,545.91	1.25%	5,997.40	-	5,997.40	9,923.05
Library	2,994.99	1.06%	5,065.60	-	5,065.60	8,381.33
Veterans	1,497.50	0.53%	2,532.81	-	2,532.81	4,190.68
Register of Deeds	1,222.04	0.43%	2,066.91	-	2,066.91	3,419.82
Other Departments / Programs	27,528.60	9.74%	46,560.71	-	46,560.71	77,037.37
<b>Total</b>	<b>282,675.14</b>	<b>100.00%</b>	<b>478,104.74</b>	<b>-</b>	<b>478,104.74</b>	<b>670,128.13</b>

Allocation Basis: Time/Effort by Benefiting Department During 2015

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



**DEPARTMENT 8  
FISCAL 2015**

**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	10,334.53	10,334.53
Equipment Use	2,998.69	2,998.69
Special Accounting	-	-
Information Technology	4,133.81	4,133.81
Employee Resources	21,516.05	21,516.05
County Clerk	4,133.81	4,133.81
Corporation Counsel	10,334.53	10,334.53
County Administrator	131,289.65	131,289.65
Finance & Accounting	57,159.46	57,159.46
Property & Liability Insurance	17,099.08	17,099.08
Facilities & Capital Management	4,961.51	4,961.51
County Treasurer	3,419.82	3,419.82
Central Services-Communications	-	-
Clerk of Courts	8,381.33	8,381.33
Child Support	3,419.82	3,419.82
Soc Svcs- Administration	17,099.08	17,099.08
Soc Svcs- Income Maint	3,419.82	3,419.82
Soc Svcs- Programs	3,419.82	3,419.82
Special Education	3,419.82	3,419.82
Health Department	8,381.33	8,381.33
NCHCC	101,137.72	101,137.72
ADRC	6,839.63	6,839.63
Older American Act	-	-
Nutrition	3,419.82	3,419.82
Juvenile Detention	-	-
Shelter Home	-	-
Judicial	5,269.87	5,269.87
District Attorney	5,578.20	5,578.20
Victim / Witness	3,419.82	3,419.82
Sheriff	32,516.12	32,516.12
Corrections	23,265.91	23,265.91
Emergency Government	18,640.77	18,640.77
Justice Alternatives 177	3,419.82	3,419.82
Conservation, Planning & Zoning	13,342.86	13,342.86
Parks, Recreation & Forestry	8,381.33	8,381.33
Solid Waste	3,419.82	3,419.82
Highway	18,640.77	18,640.77
Central Wisconsin Airport	4,961.51	4,961.51
UW Extension	9,923.05	9,923.05
UW Dormitory	-	-
Library	8,381.33	8,381.33
Veterans	4,190.68	4,190.68
Register of Deeds	3,419.82	3,419.82
Other Departments / Programs	77,037.37	77,037.37
	<hr/>	<hr/>
	670,128.13	670,128.13
	<hr/>	<hr/>



**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 2015.

**Payroll** - Costs associated with the payroll function are allocated based on total number of payroll checks and direct deposits processed by department during 2015. 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.: 2 CFR 200 Subpart E.



**DEPARTMENT 9  
FISCAL 2015**

**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	968,937.00	14,985.71	251,733.46	66,779.03	33,438.81
Fringe Benefits	164,125.48	6,702.88	112,596.64	29,120.23	15,705.72
Publication of Legal Notices	406.16	406.16			
Printing / Duplicating	1,844.80	1,844.80			
Telephone	801.00	801.00			
Paper, Stationery, Forms	274.00	274.00			
Computer Maintenance	3,798.00	3,798.00			
R&M Office Equipment	40.00	40.00			
Auditing / Accounting Services	98,818.00	98,818.00			
Other Professional Services	384.11		384.11		
Office Supplies & Equipment	2,919.58	2,919.58			
Subscriptions & Dues	1,376.99	1,376.99			
Registration / Tuition Fees	1,668.00	1,668.00			
Travel, Conference & Training	5,513.09	5,513.09			
<b>Total Expenditures</b>	<b>648,906.21</b>	<b>139,148.21</b>	<b>364,714.21</b>	<b>65,899.25</b>	<b>49,144.53</b>
<b>Departmental Cost Adjustments:</b>					
Miscellaneous Revenue	(4,007.09)	(4,007.09)			
Transfer to Chapter 3 - Special Accounting	(98,818.00)	(98,818.00)			
<b>Total Cost Adjustments</b>	<b>(102,825.09)</b>	<b>(102,825.09)</b>			
<b>General &amp; Administrative Allocation</b>	<b>0.00</b>	<b>(36,323.12)</b>	<b>25,960.14</b>	<b>6,891.93</b>	<b>3,451.05</b>
<b>Disallowed / Capitalized</b>					
<b>Incoming Costs</b>					
<b>1st Allocation</b>					
Building Use	8,076.67		5,776.85	1,532.46	767.36
Equipment Use	1,376.76		984.73	261.23	130.81
Special Accounting	752.58		539.28	142.79	71.50
Information Technology	9,649.14		6,901.55	1,830.82	916.78
Employee Resources	3,618.60		2,588.21	686.59	343.80
County Clerk	-		-	-	-
Corporation Counsel	9,521.10		6,809.97	1,806.53	904.60
County Administrator	34,546.67		24,709.54	5,554.86	3,282.27
<b>Total 1st Allocation</b>	<b>67,541.51</b>		<b>48,309.12</b>	<b>12,815.29</b>	<b>6,417.10</b>
<b>General &amp; Administrative Allocation</b>					
<b>Unallocated</b>					
<b>Total 1st Tier Allocation</b>	<b>613,622.63</b>		<b>439,003.48</b>	<b>115,606.47</b>	<b>59,012.69</b>
<b>2nd Allocation</b>					
Building Use	87.99		69.46	16.43	-
Equipment Use	267.64		211.53	66.11	-
Special Accounting	4.59		3.63	0.96	-
Information Technology	94.21		74.46	19.75	-
Employee Resources	793.52		627.15	166.37	-
County Clerk	-		-	-	-
Corporation Counsel	7,496.68		5,924.15	1,571.54	-
County Administrator	22,612.78		17,871.81	4,740.97	-
Finance & Accounting	2,215.88		1,751.30	464.58	-
Property & Liability Insurance	34,998.76		27,660.95	7,337.81	-
Facilities & Capital Management	21,305.64		16,838.72	4,466.92	-
County Treasurer	863.13		682.17	180.96	-
Central Services-Communications	4,217.22		3,333.04	884.18	-
Clerk of Courts	-		-	-	-
<b>Total 2nd Allocation</b>	<b>94,956.94</b>		<b>75,048.36</b>	<b>19,908.58</b>	
<b>General &amp; Administrative Allocation</b>					
<b>Unallocated</b>					
<b>Total 2nd Tier Allocation</b>	<b>94,956.94</b>		<b>75,048.36</b>	<b>19,908.58</b>	
<b>Total Incoming Costs</b>	<b>162,498.46</b>		<b>123,357.48</b>	<b>32,723.87</b>	<b>6,417.10</b>
<b>Total Allocated Cost</b>	<b>\$ 708,579.58</b>	<b>\$ -</b>	<b>\$ 514,051.84</b>	<b>\$ 135,515.05</b>	<b>\$ 59,012.69</b>



**DEPARTMENT 9  
FISCAL 2015**

**MARATHON COUNTY, WISCONSIN**

**FINANCE & ACCOUNTING**

**FUNCTIONAL COST ALLOCATIONS**

Department: Finance & Accounting  
Function: Accounting & Budgets

Total 1st Tier Allocation \$ 439,003.48  
Total 2nd Tier Allocation 75,048.36  
Total Allocated Cost \$ 514,051.84

Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>						
Employee Resources	138.0	0.95%	4,184.74	-	4,184.74	4,184.74
County Clerk	49.0	0.34%	1,485.89	-	1,485.89	1,485.89
Corporation Counsel	67.0	0.48%	2,031.72	-	2,031.72	2,031.72
County Administrator	26.0	0.18%	788.43	-	788.43	788.43
Finance & Accounting	45.0	0.31%	1,364.59	-	1,364.59	1,364.59
Property & Liability Insurance	70.0	0.48%	2,122.69	-	2,122.69	371.21
Facilities & Capital Management	600.0	4.14%	18,194.52	-	18,194.52	3,181.81
County Treasurer	38.0	0.28%	1,152.32	-	1,152.32	201.51
Central Services-Communications	15.0	0.10%	454.86	-	454.86	79.55
Clerk of Courts	1,098.0	7.16%	31,415.87	-	31,415.87	5,493.93
Child Support	145.0	1.00%	4,397.01	-	4,397.01	788.94
Soc Svcs- Administration	833.0	5.75%	25,260.06	-	25,260.06	4,417.42
Soc Svcs- Income Maint	44.0	0.30%	1,334.26	-	1,334.26	233.33
Soc Svcs- Programs	2,289.0	15.81%	89,412.10	-	89,412.10	12,138.62
Health Department	144.0	0.99%	4,366.69	-	4,366.69	783.64
ADRC	2,046.0	14.13%	62,043.32	-	62,043.32	10,849.98
District Attorney	179.0	1.24%	5,428.03	-	5,428.03	949.24
Victim / Witness	10.0	0.07%	303.24	-	303.24	53.03
Sheriff	708.0	4.89%	21,469.54	-	21,469.54	3,754.54
Emergency Government	10.0	0.07%	303.24	-	303.24	53.03
Conservation, Planning & Zoning	204.0	1.41%	6,186.14	-	6,186.14	1,081.82
Parks, Recreation & Forestry	2,200.0	15.20%	66,713.25	-	66,713.25	11,686.85
Solid Waste	300.0	2.07%	9,097.26	-	9,097.26	1,590.91
Highway	1,841.0	12.72%	55,826.86	-	55,826.86	9,782.88
Central Wisconsin Airport	381.0	2.63%	11,553.52	-	11,553.52	2,020.45
UW Extension	168.0	1.15%	5,033.82	-	5,033.82	880.30
UW Dormitory	34.0	0.23%	1,031.02	-	1,031.02	180.30
Library	728.0	5.03%	22,076.02	-	22,076.02	3,860.60
Veterans	25.0	0.17%	758.11	-	758.11	132.58
Register of Deeds	21.0	0.15%	638.81	-	638.81	111.36
Other Departments / Programs	85.0	0.59%	2,577.58	-	2,577.58	450.78
<b>Total</b>	<b>14,477.0</b>	<b>100.00%</b>	<b>439,003.48</b>	<b>-</b>	<b>439,003.48</b>	<b>75,048.36</b>
						<b>514,051.84</b>

Allocation Basis: AP Checks processed by Department During 2015

Allocation Source: Financial Records/Reports

**DEPARTMENT 9  
FISCAL 2015**

**MARATHON COUNTY, WISCONSIN**

**FINANCE & ACCOUNTING**

**FUNCTIONAL COST ALLOCATIONS**

Department: Finance & Accounting  
Function: Payroll

Total 1st Tier Allocation \$ 115,606.47  
Total 2nd Tier Allocation 19,908.58  
Total Allocated Cost \$ 135,515.05

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Employee Resources	206.0	0.90%	1,037.67	-	1,037.67	-	1,037.67
County Clerk	108.0	0.47%	544.02	-	544.02	-	544.02
Corporation Counsel	167.0	0.73%	841.21	-	841.21	-	841.21
County Administrator	108.0	0.47%	544.02	-	544.02	-	544.02
Finance & Accounting	169.0	0.74%	851.29	-	851.29	-	851.29
Facilities & Capital Management	709.0	3.09%	3,571.38	-	3,571.38	636.03	4,207.42
County Treasurer	140.0	0.61%	705.21	-	705.21	125.59	830.80
Central Services-Communications	26.0	0.11%	130.97	-	130.97	23.32	154.29
Clerk of Courts	964.0	4.20%	4,855.87	-	4,855.87	864.79	5,720.66
Child Support	433.0	1.89%	2,181.11	-	2,181.11	388.44	2,569.55
Soc Svcs- Administration	243.0	1.06%	1,224.04	-	1,224.04	217.99	1,442.03
Soc Svcs- Income Maint	926.0	4.03%	4,664.46	-	4,664.46	830.70	5,495.16
Soc Svcs- Programs	1,224.0	5.33%	6,165.54	-	6,165.54	1,098.03	7,263.58
Health Department	1,226.0	5.34%	6,175.62	-	6,175.62	1,099.83	7,275.45
ADRC	892.0	3.89%	4,493.19	(17,690.00)	(13,196.81)	800.20	(12,396.61)
Older American Act	530.0	2.31%	2,669.72	-	2,669.72	475.46	3,145.18
Nutrition	675.0	2.94%	3,400.12	-	3,400.12	605.53	4,005.65
Shelter Home	562.0	2.45%	2,830.91	-	2,830.91	504.16	3,335.07
District Attorney	262.0	1.14%	1,319.75	-	1,319.75	235.04	1,554.79
Victim / Witness	106.0	0.46%	533.94	-	533.94	95.09	629.04
Sheriff	3,429.0	14.94%	17,272.59	(100.00)	17,172.59	3,076.11	20,248.70
Corrections	1,490.0	6.49%	7,505.44	-	7,505.44	1,336.66	8,842.10
Emergency Government	82.0	0.36%	413.05	-	413.05	73.56	486.61
Conservation, Planning & Zoning	694.0	3.02%	3,495.82	-	3,495.82	622.58	4,118.40
Parks, Recreation & Forestry	2,187.0	9.53%	11,016.38	(7,130.00)	3,886.38	1,961.93	5,848.30
Solid Waste	218.0	0.95%	1,098.11	(2,045.00)	(946.89)	195.56	(751.32)
Highway	1,624.5	7.08%	8,182.95	-	8,182.95	1,457.32	9,640.26
Central Wisconsin Airport	613.0	2.67%	3,087.81	(5,710.00)	(2,622.19)	549.91	(2,072.28)
UW Extension	72.0	0.31%	362.68	-	362.68	64.59	427.27
Library	1,424.0	6.20%	7,172.99	-	7,172.99	1,277.45	8,450.44
Veterans	78.0	0.34%	392.90	-	392.90	69.97	462.88
Register of Deeds	213.0	0.93%	1,072.93	-	1,072.93	191.08	1,264.00
Other Departments / Programs	1,150.0	5.01%	5,792.79	-	5,792.79	1,031.65	6,824.44
<b>Total</b>	<b>22,950.5</b>	<b>100.00%</b>	<b>115,606.47</b>	<b>(32,675.00)</b>	<b>82,931.47</b>	<b>19,908.58</b>	<b>102,840.05</b>

Allocation Basis: Payroll Disbursements Processed by Department During 2015 with Highway weighted 75% - less effort.

Allocation Source: Financial Records/Reports



**DEPARTMENT 9  
FISCAL 2015**

**MARATHON COUNTY, WISCONSIN**

**FINANCE & ACCOUNTING**

**SUMMARY OF DEPARTMENTAL ALLOCATED COSTS**

Department: Finance & Accounting

<u>Grantee Department</u>	Total	Accounting & Budgets	Payroll	Department Specific
Building Use	-	-	-	-
Equipment Use	-	-	-	-
Special Accounting	-	-	-	-
Information Technology	-	-	-	-
Employee Resources	5,222.41	4,184.74	1,037.67	-
County Clerk	2,029.90	1,485.89	544.02	-
Corporation Counsel	2,872.94	2,031.72	841.21	-
County Administrator	1,332.45	788.43	544.02	-
Finance & Accounting	2,215.88	1,364.59	851.29	-
Property & Liability Insurance	57,329.06	2,493.91	-	54,835.15
Facilities & Capital Management	25,583.75	21,376.33	4,207.42	-
County Treasurer	2,184.64	1,353.83	830.80	-
Central Services-Communications	688.70	534.41	154.29	-
Clerk of Courts	42,630.46	36,909.80	5,720.66	-
Child Support	7,735.50	5,165.95	2,569.55	-
Soc Svcs- Administration	31,119.51	29,677.48	1,442.03	-
Soc Svcs- Income Maint	7,062.76	1,567.60	5,495.16	-
Soc Svcs- Programs	88,814.29	81,550.72	7,263.58	-
Special Education	433.53	-	-	433.53
Health Department	12,405.77	5,130.32	7,275.45	-
NCHCC	-	-	-	-
ADRC	60,496.69	72,893.30	(12,396.61)	-
Older American Act	3,145.18	-	3,145.18	-
Nutrition	4,005.65	-	4,005.65	-
Juvenile Detention	-	-	-	-
Shelter Home	3,335.07	-	3,335.07	-
Judicial	-	-	-	-
District Attorney	7,932.06	6,377.27	1,554.79	-
Victim / Witness	985.31	356.27	629.04	-
Sheriff	45,472.77	25,224.07	20,248.70	-
Corrections	8,842.10	-	8,842.10	-
Emergency Government	842.88	356.27	486.61	-
Justice Alternatives 177	-	-	-	-
Conservation, Planning & Zoning	11,386.35	7,267.95	4,118.40	-
Parks, Recreation & Forestry	84,228.20	78,379.89	5,848.30	-
Solid Waste	9,936.84	10,688.17	(751.32)	-
Highway	75,229.98	65,589.72	9,640.26	-
Central Wisconsin Airport	11,501.70	13,573.97	(2,072.28)	-
UW Extension	6,341.39	5,914.12	427.27	-
UW Dormitory	1,211.33	1,211.33	-	-
Library	34,387.06	25,936.62	8,450.44	-
Veterans	1,353.56	890.68	462.88	-
Register of Deeds	2,012.18	748.17	1,264.00	-
Other Departments / Programs	9,852.75	3,028.31	6,824.44	-
	<u>672,160.58</u>	<u>514,051.84</u>	<u>102,840.05</u>	<u>55,268.69</u>

**DEPARTMENT 10  
FISCAL 2015**

**MARATHON COUNTY, WISCONSIN  
PROPERTY & LIABILITY INSURANCE  
NATURE AND EXTENT OF SERVICES**

**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.

Ref.: 2 CFR 200 Subpart E.



**DEPARTMENT 10  
FISCAL 2015**

**MARATHON COUNTY, WISCONSIN  
PROPERTY & LIABILITY INSURANCE**

**DEPARTMENTAL COSTS BY FUNCTION**

Functions:	Total	General & Administrative	Property & Casualty Insurance
<b>Expenditures:</b>			
Salaries & Wages	73,738.09		73,738.09
Fringe Benefits	23,910.96		23,910.96
General Liability Insurance	88,257.00		88,257.00
Buildings & Contents	90,795.00		90,795.00
Insurance Contractors Equipment	11,055.00		11,055.00
Boiler/Machinery Insurance	10,896.34		10,896.34
Insurance Retention/Deductible	60,089.58		60,089.58
Officials Bonds	3,162.33		3,162.33
Loss / Loss Adjustment	65,406.00		65,406.00
Auto Liability & Comp	97,088.00		97,088.00
Gen/Auto Liab Self Ins Retention	90,625.38		90,625.38
Other Insurance	28,926.33		28,926.33
Office Machines R&M	197.00		197.00
Computer Maintenance	614.00		614.00
Printing / Duplicating	810.27		810.27
Telephone	89.00		89.00
Office Furniture & Equipment	449.92		449.92
Registration /Tuition Fees & Dues	435.00		435.00
Travel, Conference & Training	449.73		449.73
			-
<b>Total Expenditures</b>	<b>646,794.93</b>		<b>646,794.93</b>
<b>Cost Adjustments:</b>			
Insurance Recoveries & Public Charges	(29,332.25)		(29,332.25)
Interest & Dividends on Investments	(140,602.38)		(140,602.38)
			-
<b>Total Cost Adjustments</b>	<b>(169,934.63)</b>		<b>(169,934.63)</b>
<b>Disallowed / Capitalized</b>	<b>-</b>		<b>-</b>
<b>General &amp; Administrative Allocation</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Incoming Costs</b>			
<b>1st Allocation</b>			
Building Use	1,766.77		1,766.77
Equipment Use	-		-
Special Accounting	526.77		526.77
Information Technology	578.95		578.95
Employee Resources	1,206.20		1,206.20
County Clerk	-		-
Corporation Counsel	23,756.97		23,756.97
County Administrator	10,334.53		10,334.53
Finance & Accounting	56,957.85		56,957.85
			-
<b>Total 1st Allocation</b>	<b>95,128.04</b>		<b>95,128.04</b>
<b>General &amp; Administrative Allocation</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Unallocated</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total 1st Tier Allocation</b>	<b>571,988.34</b>	<b>-</b>	<b>671,988.34</b>
<b>2nd Allocation</b>			
Building Use	19.23		19.23
Equipment Use	-		-
Special Accounting	3.00		3.00
Information Technology	5.65		5.65
Employee Resources	264.51		264.51
County Clerk	-		-
Corporation Counsel	18,703.17		18,703.17
County Administrator	6,764.55		6,764.55
Finance & Accounting	371.21		371.21
Property & Liability Insurance	-		-
Facilities & Capital Management	4,660.61		4,660.61
County Treasurer	328.81		328.81
Central Services-Communications	1,049.24		1,049.24
Clerk of Courts	-		-
			-
<b>Total 2nd Allocation</b>	<b>32,169.97</b>		<b>32,169.97</b>
<b>General &amp; Administrative Allocation</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Unallocated</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total 2nd Tier Allocation</b>	<b>32,169.97</b>	<b>-</b>	<b>32,169.97</b>
<b>Total 1st &amp; 2nd Tier Allocation</b>	<b>604,158.31</b>	<b>-</b>	<b>704,158.31</b>
<b>Total 1st &amp; 2nd Tier Allocation</b>	<b>127,298.01</b>	<b>-</b>	<b>127,298.01</b>
<b>Total 1st &amp; 2nd Tier Allocation</b>	<b>\$ 604,158.31</b>	<b>\$ -</b>	<b>\$ 704,158.31</b>



**DEPARTMENT 10  
FISCAL 2015**

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

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

Total 1st Tier Allocation \$ 571,988.34  
Total 2nd Tier Allocation 32,169.97  
Total Allocated Cost \$ 604,158.31

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Information Technology	18705	2.54%	14,513.83	(18,705)	(4,191.37)	-	(4,191.37)
Employee Resources	2493	0.34%	1,934.37		1,934.37	-	1,934.37
County Clerk	4418	0.60%	3,428.03		3,428.03	-	3,428.03
Corporation Counsel	2769	0.38%	2,148.53		2,148.53	-	2,148.53
County Administrator	2282	0.31%	1,770.66		1,770.66	-	1,770.66
Finance & Accounting	45106	6.12%	34,998.78		34,998.78	-	34,998.78
Facilities & Capital Management	26536	3.60%	20,589.88	(2,837)	17,752.88	1,290.69	19,043.57
County Treasurer	4086	0.55%	3,170.42		3,170.42	198.74	3,369.16
Clerk of Courts	12930	1.75%	10,032.68		10,032.68	628.91	10,661.58
Soc Svcs- Administration	73698	10.00%	57,183.94		57,183.94	3,584.62	60,768.55
Special Education	21668	2.94%	18,812.69	(21,068)	(4,855.31)	1,053.92	(3,801.40)
Health Department	18224	2.47%	14,140.41		14,140.41	886.40	15,026.81
NCHCC	27295	3.70%	21,178.80	(27,295)	(6,116.20)	1,327.61	(4,788.59)
ADRC	29197	3.96%	22,854.61	(29,197)	(6,542.39)	1,420.12	(5,122.27)
Juvenile Detention	1504	0.20%	1,166.99		1,166.99	73.15	1,240.14
District Attorney	5058	0.69%	3,923.08		3,923.08	245.92	4,169.00
Sheriff	129997	17.63%	100,867.60	(52,870)	47,997.60	6,322.96	54,320.56
Emergency Government	7596	1.03%	5,893.91	(3,558)	2,335.91	369.46	2,705.37
Conservation, Planning & Zoning	14111	1.91%	10,949.04	(2,350)	8,599.04	686.35	9,285.39
Parks, Recreation & Forestry	53669	7.28%	41,642.98	(46,557)	(4,914.02)	2,610.42	(2,303.59)
Solid Waste	23810	3.23%	18,474.71	(23,810)	(5,335.29)	1,158.10	(4,177.18)
Highway	103369	14.02%	80,208.33	(103,369)	(23,162.67)	5,027.79	(18,134.87)
Central Wisconsin Airport	39478	5.36%	30,831.87	(39,478)	(8,646.13)	1,920.18	(6,925.95)
UW Extension	1433	0.19%	1,111.90		1,111.90	69.70	1,181.60
UW Dormitory	29534	4.01%	22,916.10		22,916.10	1,436.51	24,352.61
Library	22147	3.00%	17,184.38	(22,147)	(4,962.64)	1,077.21	(3,885.43)
Veterans	981	0.13%	781.18		781.18	47.72	828.90
Register of Deeds	3337	0.45%	2,589.25		2,589.25	162.31	2,751.56
Other Departments / Programs	11743	1.59%	9,111.68	(15,183)	(6,071.34)	571.17	(5,500.17)
<b>Total</b>	<b>737,172.00</b>	<b>100.00%</b>	<b>571,988.34</b>	<b>(409,024.00)</b>	<b>162,964.34</b>	<b>32,169.97</b>	<b>195,134.31</b>

Allocation Basis: General Liability Insurance Charges by Department During 2015

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

**DEPARTMENT 10  
FISCAL 2015**

**MARATHON COUNTY, WISCONSIN  
PROPERTY & LIABILITY INSURANCE  
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS**

Department: Property & Liability Insurance

<u>Grantee Department</u>	<u>Total</u>	<u>Property &amp; Casulty Insurance</u>
Building Use	-	-
Equipment Use	-	-
Special Accounting	-	-
Information Technology	(4,191.37)	(4,191.37)
Employee Resources	1,934.37	1,934.37
County Clerk	3,428.03	3,428.03
Corporation Counsel	2,148.53	2,148.53
County Administrator	1,770.66	1,770.66
Finance & Accounting	34,998.76	34,998.76
Property & Liability Insurance	-	-
Facilities & Capital Management	19,043.57	19,043.57
County Treasurer	3,369.16	3,369.16
Central Services-Communications	-	-
Clerk of Courts	10,661.58	10,661.58
Child Support	-	-
Soc Svcs- Administration	60,768.55	60,768.55
Soc Svcs- Income Maint	-	-
Soc Svcs- Programs	-	-
Special Education	(3,801.40)	(3,801.40)
Health Department	15,026.81	15,026.81
NCHCC	(4,788.59)	(4,788.59)
ADRC	(5,122.27)	(5,122.27)
Older American Act	-	-
Nutrition	-	-
Juvenile Detention	1,240.14	1,240.14
Shelter Home	-	-
Judicial	-	-
District Attorney	4,168.98	4,168.98
Victim / Witness	-	-
Sheriff	54,320.66	54,320.66
Corrections	-	-
Emergency Government	2,705.37	2,705.37
Justice Alternatives 177	-	-
Conservation, Planning & Zoning	9,285.39	9,285.39
Parks, Recreation & Forestry	(2,303.59)	(2,303.59)
Solid Waste	(4,177.18)	(4,177.18)
Highway	(18,134.87)	(18,134.87)
Central Wisconsin Airport	(6,925.95)	(6,925.95)
UW Extension	1,181.60	1,181.60
UW Dormitory	24,352.61	24,352.61
Library	(3,885.43)	(3,885.43)
Veterans	808.90	808.90
Register of Deeds	2,751.56	2,751.56
Other Departments / Programs	(5,500.17)	(5,500.17)
	<hr/>	<hr/>
	<b>195,134.31</b>	<b>195,134.31</b>



**DEPARTMENT 11  
FISCAL 2015**

**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 2015 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;

**NOTE:** Direct charges have been credited against allocated costs.

Ref.: 2 CFR 200 Subpart E.

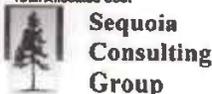


**DEPARTMENT 11  
FISCAL 2015**

**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	978,320.88	113,093.89	251,037.14	87,070.56	44,220.10	38,687.03	26,023.34
Fringe Benefits	474,923.97	54,901.21	121,865.49	42,268.23	21,466.56	17,809.65	12,832.98
Telephone	5,380.38	5,380.38	-	-	-	-	-
Courier Services	17,136.00	17,136.00	-	-	-	-	-
Printing / Duplicating	1,358.83	731.85	-	-	-	-	-
Building Service Equipment Repair	31,789.89	-	7,097.17	561.38	435.30	192.00	64.16
Clothing, Uniforms	3,811.58	3,275.20	-	-	-	-	-
Paper, Stationery, Forms	335.15	335.15	-	-	-	-	-
Office Supplies	604.32	604.32	-	-	-	-	-
Other Operating Supplies	9,393.81	-	500.00	-	-	-	-
Freight	3,707.71	-	-	-	-	-	-
Painting Supplies	372.54	-	215.68	100.78	21.37	-	-
Plumbing / Electrical Supplies	11,347.88	-	1,302.32	784.38	126.51	-	-
Building Materials and Misc. Supplies	12,024.10	-	-	-	-	-	-
Registration / Tuition Fees	2,648.86	2,648.86	-	-	-	-	-
Travel, Conference & Training	730.08	589.95	-	-	-	-	-
Pest Exterminator	3,840.00	-	720.00	360.00	360.00	360.00	360.00
Fees & Permits	1,381.00	-	-	-	-	-	-
Sundry / Other Contractual Services	84,780.35	16,735.00	8,002.44	2,219.86	408.32	1,758.10	64.42
Insurance & Fire Protection	8,156.94	2,837.00	-	-	-	-	-
Water/Bever	105,749.61	-	3,409.44	2,794.81	1,632.65	368.40	675.13
Gas	124,410.57	-	78,742.26	5,744.52	2,172.33	1,743.17	1,864.57
Electric	383,586.89	-	245,423.68	28,268.87	16,561.90	10,442.69	5,852.64
Other Utility Service	18,131.22	-	-	-	-	-	-
Motor Vehicle Repairs, Oil, Gasoline	4,823.21	-	-	-	-	-	-
Grounds & Ground Improvement	472.08	-	-	-	-	-	-
Building Repairs	22,108.84	-	1,376.74	835.18	6.69	-	-
Refuse Collection	28,289.78	-	14,904.08	4,830.68	2,794.11	-	-
Household Janitorial Supplies	31,777.09	-	6,933.85	7,600.00	3,200.00	1,500.00	1,500.00
Building Maintenance-Small Cap Replacement	55,363.19	55,363.19	-	-	-	-	-
Machinery & Equipment Parts	13,398.46	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>2,445,918.97</b>	<b>273,639.80</b>	<b>741,590.29</b>	<b>183,139.23</b>	<b>83,405.85</b>	<b>70,862.24</b>	<b>49,157.23</b>
<b>Disabled / Capitalized</b>							
<b>Cost Adjustments</b>							
Miscellaneous Revenue	(16,411.83)	(16,411.83)	-	-	-	-	-
Focus on Energy Rebate	(3,604.12)	(3,604.12)	-	-	-	-	-
Sale of Recyclable Materials	(1,222.73)	(1,222.73)	-	-	-	-	-
<b>Total Cost Adjustments</b>	<b>(21,238.68)</b>	<b>(21,238.68)</b>	-	-	-	-	-
<b>General &amp; Administrative Allocation</b>	<b>(0.00)</b>	<b>(252,401.12)</b>	<b>73,231.71</b>	<b>25,389.93</b>	<b>12,869.74</b>	<b>10,702.22</b>	<b>7,581.44</b>
<b>Incoming Costs</b>							
<b>1st Allocation</b>							
Building Use	32,801.46	-	9,546.04	3,310.98	1,661.53	1,395.06	809.57
Equipment Use	3,497.92	-	1,014.89	352.01	178.77	148.32	105.21
Special Accounting	4,941.65	-	1,433.77	487.29	252.56	209.53	146.63
Information Technology	13,848.51	-	4,017.43	1,383.42	707.67	587.11	416.46
Employee Resources	16,886.80	-	4,889.54	1,689.37	863.05	716.03	507.90
County Clerk	-	-	-	-	-	-	-
Corporation Counsel	9,521.10	-	2,762.45	958.14	486.61	403.71	286.36
County Administrator	2,998.69	-	870.04	301.77	153.26	127.15	90.19
Finance & Accounting	21,785.90	-	6,315.18	2,190.37	1,112.41	822.91	654.65
Property & Liability Insurance	17,752.88	-	5,150.82	1,789.53	907.32	752.75	533.95
<b>Total 1st Allocation</b>	<b>124,112.91</b>	-	<b>36,010.15</b>	<b>12,489.88</b>	<b>6,343.17</b>	<b>5,262.59</b>	<b>3,732.93</b>
<b>General &amp; Administrative Allocation</b>							
<b>Unallocated</b>							
<b>Total 1st Tier Allocation</b>	<b>2,548,793.20</b>	<b>(0.00)</b>	<b>890,832.18</b>	<b>221,029.04</b>	<b>112,648.76</b>	<b>66,827.05</b>	<b>68,481.80</b>
<b>2nd Allocation</b>							
Building Use	358.03	-	103.88	36.03	18.30	15.18	10.77
Equipment Use	680.00	-	197.30	68.43	34.75	28.83	20.45
Special Accounting	28.47	-	8.28	2.86	1.45	1.21	0.86
Information Technology	135.19	-	39.22	13.00	6.91	5.73	4.07
Employee Resources	3,703.09	-	1,074.42	372.65	189.26	157.02	111.38
County Clerk	-	-	-	-	-	-	-
Corporation Counsel	7,485.88	-	2,174.80	754.31	383.09	317.83	225.45
County Administrator	1,982.82	-	569.49	197.52	100.32	83.23	59.04
Finance & Accounting	3,817.85	-	1,107.71	364.20	185.12	161.88	114.83
Property & Liability Insurance	1,290.89	-	374.48	129.88	65.96	54.73	38.82
Facilities & Capital Management	54,727.93	-	15,878.77	5,507.45	2,797.04	2,320.55	1,646.05
County Treasurer	359.64	-	104.35	36.19	18.38	15.25	10.82
Central Services-Communications	15,758.61	-	4,572.26	1,585.85	805.40	688.20	473.98
Clerk of Courts	-	-	-	-	-	-	-
<b>Total 2nd Allocation</b>	<b>90,318.20</b>	-	<b>26,204.94</b>	<b>9,089.01</b>	<b>4,615.99</b>	<b>3,829.84</b>	<b>2,716.49</b>
<b>General &amp; Administrative Allocation</b>							
<b>Unallocated</b>							
<b>Total 2nd Tier Allocation</b>	<b>90,318.20</b>	-	<b>26,204.94</b>	<b>9,089.01</b>	<b>4,615.99</b>	<b>3,829.84</b>	<b>2,716.49</b>
<b>Total Incoming Costs</b>	<b>214,431.11</b>	-	<b>62,215.09</b>	<b>21,578.89</b>	<b>10,959.17</b>	<b>9,092.23</b>	<b>6,449.42</b>
<b>Total Allocated Cost</b>	<b>\$ 2,639,111.40</b>	<b>\$ (0.00)</b>	<b>\$ 877,037.09</b>	<b>\$ 230,118.05</b>	<b>\$ 117,284.75</b>	<b>\$ 80,656.89</b>	<b>\$ 63,188.00</b>



**DEPARTMENT 11  
FISCAL 2015**

**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
<b>Expenditures:</b>						
Salaries & Wages	57,625.27	-	56,155.62	147,628.62	10,663.70	148,215.61
Fringe Benefits	27,925.53	-	27,260.64	71,666.03	5,176.87	71,960.98
Telephone	-	-	-	-	-	-
Courier Services	-	-	-	-	-	-
Printing / Duplicating	-	-	-	627.18	-	-
Building Service Equipment Repair	1,834.15	95.49	6,887.19	-	12,942.97	1,659.90
Clothing, Uniforms	-	-	-	-	-	536.38
Paper, Stationery, Forms	-	-	-	-	-	-
Office Supplies	-	-	-	-	-	-
Other Operating Supplies	-	8,848.91	-	-	-	2,045.00
Freight	-	3,707.71	-	-	-	-
Painting Supplies	-	-	-	-	-	34.71
Plumbing / Electrical Supplies	192.84	253.60	3,869.22	4,572.75	-	248.26
Building Materials and Misc Supplies	-	8,166.62	-	1,357.48	-	2,500.00
Registration / Tuition Fees	-	-	-	-	-	-
Travel, Conference & Training	-	-	-	130.13	-	-
Pest Exterminator	360.00	360.00	600.00	-	-	360.00
Fees & Permits	-	1,361.00	-	-	-	-
Sundry / Other Contractual Services	1,030.75	536.41	12,363.78	38,467.00	-	3,193.27
Insurance & Fire Protection	-	3,195.48	-	-	-	124.46
Water/Sewer	4,107.27	257.48	45,107.09	-	-	47,397.34
Gas	12,399.28	2,314.98	5,903.84	-	-	13,525.64
Electric	26,052.99	5,332.83	6,525.34	-	-	49,025.75
Other Utility Service	-	16,131.22	-	-	-	-
Motor Vehicle Repairs, Oil, Gasoline	-	4,623.21	-	-	-	-
Grounds & Ground Improvement	-	372.06	-	-	-	100.00
Building Repairs	3.54	5.58	68.56	14,905.46	-	1,211.48
Refuse Collection	1,536.29	770.60	965.27	-	-	2,908.73
Household Janitorial Supplies	1,500.00	300.00	4,500.00	-	-	4,843.24
Building Maintenance-Small Cap Replacement	-	-	-	-	-	-
Machinery & Equipment Parts	-	2,372.12	-	11,024.34	-	-
<b>Total Expenditures</b>	<b>134,467.89</b>	<b>57,025.20</b>	<b>189,908.54</b>	<b>290,368.99</b>	<b>28,783.34</b>	<b>349,878.75</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>16,781.08</b>	<b>-</b>	<b>16,381.53</b>	<b>43,065.73</b>	<b>3,110.78</b>	<b>43,236.96</b>
<b>Incoming Costs</b>						
<b>1st Allocation</b>						
Building Use	2,187.48	-	2,135.40	5,613.78	405.50	5,636.10
Equipment Use	232.56	-	227.02	596.83	43.11	589.20
Special Accounting	328.55	-	320.73	843.17	60.90	846.52
Information Technology	920.80	-	888.68	2,362.88	170.68	2,371.94
Employee Resources	1,122.73	-	1,096.00	2,881.30	206.13	2,892.75
County Clerk	-	-	-	-	-	-
Corporation Counsel	633.02	-	617.95	1,624.53	117.35	1,630.99
County Administrator	199.37	-	194.62	511.65	36.96	513.68
Finance & Accounting	1,447.12	-	1,412.67	3,713.79	268.26	3,728.56
Property & Liability Insurance	1,180.31	-	1,152.21	3,029.07	218.80	3,041.11
<b>Total 1st Allocation</b>	<b>8,251.74</b>	<b>-</b>	<b>8,055.27</b>	<b>21,176.66</b>	<b>1,529.66</b>	<b>21,260.86</b>
<b>General &amp; Administrative Allocation</b>						
<b>Unallocated</b>						
<b>Total 1st Tier Allocation</b>	<b>198,900.71</b>	<b>57,025.20</b>	<b>194,343.34</b>	<b>354,611.36</b>	<b>33,423.78</b>	<b>414,376.58</b>
<b>2nd Allocation</b>						
Building Use	23.80	-	23.24	61.09	4.41	61.33
Equipment Use	45.21	-	44.13	116.02	8.35	116.49
Special Accounting	1.89	-	1.85	4.86	0.35	4.88
Information Technology	8.99	-	8.77	23.07	1.67	23.16
Employee Resources	246.20	-	240.34	631.84	45.64	634.35
County Clerk	-	-	-	-	-	-
Corporation Counsel	498.36	-	486.48	1,278.94	82.38	1,284.03
County Administrator	130.50	-	127.39	334.90	24.19	336.24
Finance & Accounting	253.63	-	247.79	651.42	47.06	654.01
Property & Liability Insurance	85.81	-	83.77	220.22	15.91	221.10
Facilities & Capital Management	3,638.63	-	3,551.99	9,337.91	674.51	9,375.04
County Treasurer	23.91	-	23.34	61.36	4.43	61.61
Central Services-Communications	1,047.74	-	1,022.79	2,688.83	194.22	2,699.52
Clerk of Courts	-	-	-	-	-	-
<b>Total 2nd Allocation</b>	<b>6,004.87</b>	<b>-</b>	<b>5,861.90</b>	<b>15,410.47</b>	<b>1,113.15</b>	<b>15,471.74</b>
<b>General &amp; Administrative Allocation</b>						
<b>Unallocated</b>						
<b>Total 2nd Tier Allocation</b>	<b>6,004.87</b>	<b>-</b>	<b>5,861.90</b>	<b>15,410.47</b>	<b>1,113.15</b>	<b>15,471.74</b>
<b>Total Incoming Costs</b>	<b>14,286.61</b>	<b>-</b>	<b>13,917.17</b>	<b>36,587.13</b>	<b>2,642.81</b>	<b>36,732.60</b>
<b>Total Allocated Cost</b>	<b>\$ 165,505.58</b>	<b>\$ 57,025.20</b>	<b>\$ 208,205.24</b>	<b>\$ 370,021.84</b>	<b>\$ 34,536.82</b>	<b>\$ 429,848.32</b>



**DEPARTMENT 11  
FISCAL 2015**

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

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

Total 1st Tier Allocation \$ 850,832.15  
Total 2nd Tier Allocation 26,204.94  
Total Allocated Cost \$ 877,037.09

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Employee Resources	3,289.00	4.74%	40,305.63		40,305.63		40,305.63
County Clerk	2,400.00	3.48%	29,591.16		29,591.16		29,591.16
County Administrator	1,176.00	1.70%	14,499.67		14,499.67		14,499.67
Finance & Accounting	1,728.00	2.50%	21,305.64		21,305.64		21,305.64
Property & Liability Insurance	378.00	0.55%	4,660.61		4,660.61		4,660.61
Facilities & Capital Management	2,077.00	3.01%	25,608.68		25,608.68		25,608.68
County Treasurer	1,014.00	1.47%	12,502.26		12,502.26	458.30	12,960.57
Central Services-Communications	2,045.00	2.96%	25,214.13		25,214.13	924.28	26,138.42
Clerk of Courts	9,529.00	13.81%	117,489.23		117,489.23	4,308.85	121,796.08
Judicial	18,230.00	26.42%	224,769.52		224,769.52	8,239.47	233,008.98
District Attorney	4,920.00	7.13%	60,661.88		60,661.88	2,223.71	62,885.58
Victim / Witness	1,613.00	2.34%	19,887.73		19,887.73	729.03	20,616.76
Emergency Government	469.00	0.68%	5,782.61		5,782.61	211.98	5,994.58
Register of Deeds	4,376.00	6.34%	53,954.55		53,954.55	1,977.83	55,932.38
Other Departments / Programs	15,783.00	22.87%	194,598.88	(143,534.03)	51,064.83	7,133.49	58,198.32
<b>Total</b>	<b>69,007.00</b>	<b>100.00%</b>	<b>850,832.15</b>	<b>(143,534.03)</b>	<b>707,298.12</b>	<b>26,204.94</b>	<b>733,503.06</b>

Allocation Basis: Usable Square Footage by Occupying Department

Allocation Source: Maintenance Department



**DEPARTMENT 11  
FISCAL 2015**

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

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

Total 1st Tier Allocation \$ 221,029.04  
Total 2nd Tier Allocation 9,089.01  
Total Allocated Cost \$ 230,118.05

	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%	14,843.48		14,843.48	610.38	15,453.86
Soc Svcs- Administration	21,594	76.81%	169,323.87	(283,070.04)	(113,746.17)	6,962.82	(106,783.35)
Juvenile Detention	1,174	4.16%	9,205.62		9,205.62	378.55	9,584.17
Other Departments / Programs	3,527	12.51%	27,656.07	(57,924.00)	(30,267.93)	1,137.25	(29,130.67)
<b>Total</b>	<b>28,188</b>	<b>100.00%</b>	<b>221,029.04</b>	<b>(340,984.04)</b>	<b>(119,965.00)</b>	<b>9,089.01</b>	<b>(110,875.99)</b>

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



**DEPARTMENT 11  
FISCAL 2015**

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

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

Total 1st Tier Allocation \$ 112,648.76  
Total 2nd Tier Allocation 4,615.99  
Total Allocated Cost \$ 117,264.75

	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%	28,530.98		28,530.98	1,169.11	29,700.09
UW Extension	7,448.00	44.33%	49,940.95		49,940.95	2,046.42	51,987.37
Veterans	783.00	4.66%	5,250.24		5,250.24	215.14	5,465.38
Other Departments / Programs	4,314.00	25.68%	28,926.59	(74,780.14)	(45,853.55)	1,185.32	(44,668.23)
<b>Total</b>	<b>16,800.00</b>	<b>100.00%</b>	<b>112,648.76</b>	<b>(74,780.14)</b>	<b>37,868.62</b>	<b>4,615.99</b>	<b>42,484.61</b>

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



**DEPARTMENT 11  
FISCAL 2015**

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

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

Total 1st Tier Allocation                   \$     86,827.05  
Total 2nd Tier Allocation                             3,829.64  
Total Allocated Cost                       \$     90,656.69

	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%	86,827.05		86,827.05	3,829.64	90,656.69
<b>Total</b>	<b>8,970</b>	<b>100.00%</b>	<b>86,827.05</b>	<b>-</b>	<b>86,827.05</b>	<b>3,829.64</b>	<b>90,656.69</b>

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



**DEPARTMENT 11  
FISCAL 2015**

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

Department: Facilities & Capital Management  
Function: USDA Bldg

Total 1st Tier Allocation \$ 60,481.60  
Total 2nd Tier Allocation 2,716.49  
Total Allocated Cost \$ 63,198.09

	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%	60,481.60	(58,854.00)	1,627.60	2,716.49	4,344.09
Total	<u>4,752.00</u>	<u>100.00%</u>	<u>60,481.60</u>	<u>(58,854.00)</u>	<u>1,627.60</u>	<u>2,716.49</u>	<u>4,344.09</u>

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



**DEPARTMENT 11  
FISCAL 2015**

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

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

Total 1st Tier Allocation           \$    159,500.71  
Total 2nd Tier Allocation                     6,004.87  
Total Allocated Cost               \$    165,505.58

	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%	159,500.71		159,500.71	6,004.87	165,505.58
<b>Total</b>	<b>21,200.00</b>	<b>100.00%</b>	<b>159,500.71</b>		<b>159,500.71</b>	<b>6,004.87</b>	<b>165,505.58</b>

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

**DEPARTMENT 11  
FISCAL 2015**

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

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

Total 1st Tier Allocation                   \$     57,025.20  
Total 2nd Tier Allocation                                     -  
Total Allocated Cost                       \$     57,025.20

	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%	29,119.25		29,119.25	-	29,119.25
Sheriff	9,200.00	48.94%	27,905.95		27,905.95	-	27,905.95
<b>Total</b>	<b>18,800.00</b>	<b>100.00%</b>	<b>57,025.20</b>	<b>-</b>	<b>57,025.20</b>	<b>-</b>	<b>57,025.20</b>

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



**DEPARTMENT 11  
FISCAL 2015**

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

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

Total 1st Tier Allocation                   \$ 194,343.34  
Total 2nd Tier Allocation                 5,861.90  
Total Allocated Cost                     \$ 200,205.24

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Corporation Counsel	3,016	2.31%	4,497.35		4,497.35	-	4,497.35
Sheriff	14,284	10.96%	21,299.78		21,299.78	657.68	21,957.46
Corrections	109,320	83.88%	163,014.00		163,014.00	5,033.40	168,047.40
Other Departments / Programs	3,710	2.85%	5,532.22		5,532.22	170.82	5,703.04
<b>Total</b>	<b>130,330</b>	<b>100.00%</b>	<b>194,343.34</b>	<b>-</b>	<b>194,343.34</b>	<b>5,861.90</b>	<b>200,205.24</b>

Allocation Basis: Usable Square Footage by Occupying Department

Allocation Source: Maintenance Department



**DEPARTMENT 11  
FISCAL 2015**

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

Department: Facilities & Capital Management  
Function: University Center

Total 1st Tier Allocation \$ 354,611.38  
Total 2nd Tier Allocation 15,410.47  
Total Allocated Cost \$ 370,021.84

	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%	354,611.38		354,611.38	15,410.47	370,021.84
Total	100%	100.00%	354,611.38	-	354,611.38	15,410.47	370,021.84

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Maintenance Department



**DEPARTMENT 11  
FISCAL 2015**

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

Department: Facilities & Capital Management  
Function: Highway

Total 1st Tier Allocation \$ 33,423.78  
Total 2nd Tier Allocation 1,113.15  
Total Allocated Cost \$ 34,536.92

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Highway	100%	100.00%	33,423.78		33,423.78	1,113.15	34,536.92
Total	100.00%	100.00%	33,423.78	-	33,423.78	1,113.15	34,536.92

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



**DEPARTMENT 11  
FISCAL 2015**

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

Department: Facilities & Capital Management  
Function: Library

Total 1st Tier Allocation \$ 414,376.58  
Total 2nd Tier Allocation 15,471.74  
Total Allocated Cost \$ 429,848.32

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Library	100%	100.00%	414,376.58		414,376.58	15,471.74	429,848.32
Total	100.00%	100.00%	414,376.58	-	414,376.58	15,471.74	429,848.32

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



**DEPARTMENT 11  
FISCAL 2015**

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

Department: Facilities & Capital Management

Grantee Department	Total	Courthouse / Annex	Health & Social Services Bldg	212 River Drive Bldg	210 River Drive Bldg
Building Use	-	-	-	-	-
Equipment Use	-	-	-	-	-
Special Accounting	-	-	-	-	-
Information Technology	-	-	-	-	-
Employee Resources	40,305.63	40,305.63	-	-	-
County Clerk	29,591.16	29,591.16	-	-	-
Corporation Counsel	4,497.35	-	-	-	-
County Administrator	14,499.67	14,499.67	-	-	-
Finance & Accounting	21,305.64	21,305.64	-	-	-
Property & Liability Insurance	4,660.61	4,660.61	-	-	-
Facilities & Capital Management	54,727.93	25,608.88	-	-	-
County Treasurer	12,960.57	12,960.57	-	-	-
Central Services-Communications	26,138.42	26,138.42	-	-	-
Clerk of Courts	121,796.08	121,796.08	-	-	-
Child Support	15,453.86	-	15,453.86	-	-
Soc Svcs- Administration	(106,783.35)	-	(106,783.35)	-	-
Soc Svcs- Income Maint	-	-	-	-	-
Soc Svcs- Programs	-	-	-	-	-
Special Education	-	-	-	-	-
Health Department	-	-	-	-	-
NCHCC	-	-	-	-	-
ADRC	-	-	-	-	-
Older American Act	-	-	-	-	-
Nutrition	-	-	-	-	-
Juvenile Detention	9,584.17	-	9,584.17	-	-
Shelter Home	166,505.58	-	-	-	-
Judicial	233,008.98	233,008.98	-	-	-
District Attorney	62,885.58	62,885.58	-	-	-
Victim / Witness	20,616.76	20,616.76	-	-	-
Sheriff	49,863.41	-	-	-	-
Corrections	168,047.40	-	-	-	-
Emergency Government	5,994.58	5,994.58	-	-	-
Justice Alternatives 177	-	-	-	-	-
Conservation, Planning & Zoning	90,656.69	-	-	-	90,656.69
Parks, Recreation & Forestry	29,700.09	-	-	29,700.09	-
Solid Waste	-	-	-	-	-
Highway	34,536.92	-	-	-	-
Central Wisconsin Airport	-	-	-	-	-
UW Extension	51,987.37	-	-	51,987.37	-
UW Dormitory	3,693.61	-	-	-	-
Library	429,848.32	-	-	-	-
Veterans	5,465.38	-	-	5,465.38	-
Register of Deeds	55,932.38	55,932.38	-	-	-
Other Departments / Programs	364,468.40	58,198.32	(29,130.67)	(44,668.23)	-
	<b>2,020,949.19</b>	<b>733,503.06</b>	<b>(110,875.99)</b>	<b>42,484.61</b>	<b>90,656.69</b>

**DEPARTMENT 11  
FISCAL 2015**

**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	-	-	-	4,497.35	-	-	-
County Administrator	-	-	-	-	-	-	-
Finance & Accounting	-	-	-	-	-	-	-
Property & Liability Insurance	-	-	-	-	-	-	-
Facilities & Capital Management	-	-	29,119.25	-	-	-	-
County Treasurer	-	-	-	-	-	-	-
Central Services-Communications	-	-	-	-	-	-	-
Clark 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	-	165,505.58	-	-	-	-	-
Judicial	-	-	-	-	-	-	-
District Attorney	-	-	-	-	-	-	-
Victim / Witness	-	-	-	-	-	-	-
Sheriff	-	-	27,905.95	21,957.48	-	-	-
Corrections	-	-	-	168,047.40	-	-	-
Emergency Government	-	-	-	-	-	-	-
Justice Alternatives 177	-	-	-	-	-	-	-
Conservation, Planning & Zoning	-	-	-	-	-	-	-
Parks, Recreation & Forestry	-	-	-	-	-	-	-
Solid Waste	-	-	-	-	-	-	-
Highway	-	-	-	-	-	34,536.92	-
Central Wisconsin Airport	-	-	-	-	-	-	-
UW Extension	-	-	-	-	-	-	-
UW Dormitory	-	-	-	-	-	-	-
Library	-	-	-	-	-	-	429,848.32
Veterans	-	-	-	-	-	-	-
Register of Deeds	-	-	-	-	-	-	-
Other Departments / Programs	4,344.09	-	-	5,703.04	370,021.84	-	-
<b>Total</b>	<b>4,344.09</b>	<b>165,505.58</b>	<b>57,025.20</b>	<b>200,205.24</b>	<b>370,021.84</b>	<b>34,536.92</b>	<b>429,848.32</b>

**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 2015.
- **General Government:** All other activities of the County Treasurer are classified as "General Government" and have been appropriately disallowed for plan purposes.

Ref.: 2 CFR 200 Subpart E.



**DEPARTMENT 12  
FISCAL 2015**

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

Department: County Treasurer

Functions:		General & Administrative	General Receipts	General Government
<b>Expenditures:</b>				
Salaries & Wages	243,280.88	17,443.24	59,019.94	166,817.70
Fringe Benefits	126,328.26	9,057.81	30,647.48	86,623.97
Data Processing	4,595.00	329.46	1,114.75	3,150.79
Office Equipment	2,514.46	2,514.46		
Professional Services	18,010.00			18,010.00
Temporary / Contractual Labor	12,342.07			12,342.07
Printing / Duplicating	7,272.17	7,272.17		
Office Machines R&M	544.00	544.00		
Paper, Stationery, Forms	7,321.33	7,321.33		
Office Supplies	1,953.04	1,953.04		
Subscriptions & Dues	160.00	160.00		
Registration / Tuition Fees	665.00	665.00		
Travel, Conference & Training	80.00	80.00		
Publication of Legal Notices	5,468.30			5,468.30
Grants, Contributions, Miscellaneous	2,181.60			2,181.60
Other Capital Improvements	3,725.00			3,725.00
<b>Total Expenditures</b>	<b>436,442.11</b>	<b>47,340.51</b>	<b>90,782.17</b>	<b>298,319.43</b>
Disallowed / Capitalized	(333,286.07)			(333,286.07)
General & Administrative Allocation	-	(47,340.51)	12,371.87	34,968.64
<b>Incoming Costs</b>				
<b>1st Allocation</b>				
Building Use	4,739.44		1,238.59	3,500.84
Equipment Use	-		-	-
Special Accounting	717.46		187.50	529.96
Information Technology	42,697.43		11,158.46	31,538.97
Employee Resources	3,015.50		788.06	2,227.44
County Clerk	-		-	-
Corporation Counsel	9,521.10		2,488.22	7,032.87
County Administrator	2,066.91		540.16	1,526.75
Finance & Accounting	1,857.53		485.44	1,372.09
Property & Liability Insurance	3,170.42		628.55	2,541.87
Facilities & Capital Management	12,502.26		3,287.32	9,214.95
<b>Total 1st Allocation</b>	<b>80,288.04</b>	<b>-</b>	<b>20,982.31</b>	<b>59,305.73</b>
General & Administrative Allocation				
Unallocated	(59,305.73)			(59,305.73)
<b>Total 1st Tier Allocation</b>	<b>124,136.36</b>	<b>-</b>	<b>124,136.36</b>	<b>-</b>
<b>2nd Allocation</b>				
Building Use	51.57		13.48	38.10
Equipment Use	-		-	-
Special Accounting	4.40		1.15	3.25
Information Technology	416.86		106.95	307.93
Employee Resources	661.27		172.81	488.45
County Clerk	-		-	-
Corporation Counsel	7,495.68		1,958.91	5,536.78
County Administrator	1,352.91		353.57	999.34
Finance & Accounting	327.11		85.49	241.62
Property & Liability Insurance	198.74		51.94	146.80
Facilities & Capital Management	458.30		119.77	338.53
County Treasurer	59,504.48		15,550.78	43,953.70
Central Services-Communications	3,264.80		853.22	2,411.58
Clerk of Courts	-		-	-
<b>Total 2nd Allocation</b>	<b>73,736.14</b>	<b>-</b>	<b>19,270.05</b>	<b>54,466.09</b>
General & Administrative Allocation				
Unallocated	(54,466.09)			(54,466.09)
<b>Total 2nd Tier Allocation</b>	<b>19,270.05</b>	<b>-</b>	<b>19,270.05</b>	<b>-</b>
Total Incoming Costs	40,252.36		40,252.36	
<b>Total Allocated Cost</b>	<b>\$ 143,406.40</b>	<b>\$ -</b>	<b>\$ 143,406.40</b>	<b>\$ -</b>



**DEPARTMENT 12  
FISCAL 2015**

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

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

Total 1st Tier Allocation \$ 124,136.35  
Total 2nd Tier Allocation \$ 19,270.05  
Total Allocated Cost \$ 143,406.40

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Employee Resources	2,178	18.03%	22,379.68		22,379.68	-	22,379.68
County Clerk	9	0.07%	92.48		92.48	-	92.48
County Administrator	28	0.23%	287.71		287.71	-	287.71
Finance & Accounting	84	0.70%	863.13		863.13	-	863.13
Property & Liability Insurance	32	0.26%	328.81		328.81	-	328.81
Facilities & Capital Management	35	0.29%	359.64		359.64	-	359.64
County Treasurer	5,791	47.93%	59,504.48		59,504.48	-	59,504.48
Clerk of Courts	46	0.38%	472.67		472.67	225.90	698.56
Soc Svcs- Administration	420	3.48%	4,315.64		4,315.64	2,062.54	6,378.19
Health Department	47	0.39%	482.94		482.94	230.81	713.75
ADRC	858	7.10%	8,818.24		8,818.24	4,213.48	13,029.72
District Attorney	508	4.20%	5,219.87		5,219.87	2,484.70	7,714.57
Sheriff	88	0.81%	1,006.98		1,006.98	481.26	1,488.24
Emergency Government	6	0.05%	61.65		61.65	29.46	91.12
Conservation, Planning & Zoning	20	0.17%	205.51		205.51	88.22	303.72
Parks, Recreation & Forestry	614	5.08%	6,309.06		6,309.06	3,015.24	9,324.30
Solid Waste	121	1.00%	1,243.32		1,243.32	594.21	1,837.52
Highway	9	0.07%	92.48		92.48	44.20	136.68
Central Wisconsin Airport	44	0.36%	452.11		452.11	218.08	668.19
Library	116	0.96%	1,191.94		1,191.94	569.65	1,761.59
Veterans	2	0.02%	20.55		20.55	9.82	30.37
Register of Deeds	803	6.65%	8,251.10		8,251.10	3,943.39	12,194.48
Other Departments / Programs	212	1.75%	2,178.37		2,178.37	1,041.09	3,219.46
<b>Total</b>	<b>12,081</b>	<b>100.00%</b>	<b>124,136.35</b>	<b>-</b>	<b>124,136.35</b>	<b>19,270.05</b>	<b>143,406.40</b>

Allocation Basis: General Receipts Processed by Treasurer's Office During 2015

Allocation Source: County Financial Records and Reports

**DEPARTMENT 12  
FISCAL 2015**

**MARATHON COUNTY, WISCONSIN**

**COUNTY TREASURER**

**SUMMARY OF DEPARTMENTAL ALLOCATED COSTS**

Department: County Treasurer

<u>Grantee Department</u>	<u>Total</u>	<u>General Receipts</u>
Building Use	-	-
Equipment Use	-	-
Special Accounting	-	-
Information Technology	-	-
Employee Resources	22,379.68	22,379.68
County Clerk	92.48	92.48
Corporation Counsel	-	-
County Administrator	287.71	287.71
Finance & Accounting	863.13	863.13
Property & Liability Insurance	328.81	328.81
Facilities & Capital Management	359.64	359.64
County Treasurer	59,504.48	59,504.48
Central Services-Communications	-	-
Clerk of Courts	698.56	698.56
Child Support	-	-
Soc Svcs- Administration	6,378.19	6,378.19
Soc Svcs- Income Maint	-	-
Soc Svcs- Programs	-	-
Special Education	-	-
Health Department	713.75	713.75
NCHCC	-	-
ADRC	13,029.72	13,029.72
Older American Act	-	-
Nutrition	-	-
Juvenile Detention	-	-
Shelter Home	-	-
Judicial	-	-
District Attorney	7,714.57	7,714.57
Victim / Witness	-	-
Sheriff	1,488.24	1,488.24
Corrections	-	-
Emergency Government	91.12	91.12
Justice Alternatives 177	-	-
Conservation, Planning & Zoning	303.72	303.72
Parks, Recreation & Forestry	9,324.30	9,324.30
Solid Waste	1,837.52	1,837.52
Highway	136.68	136.68
Central Wisconsin Airport	668.19	668.19
UW Extension	-	-
UW Dormitory	-	-
Library	1,761.59	1,761.59
Veterans	30.37	30.37
Register of Deeds	12,194.48	12,194.48
Other Departments / Programs	3,219.46	3,219.46
	<b>143,406.40</b>	<b>143,406.40</b>



**DEPARTMENT 13  
FISCAL 2015**

**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 all County departments as well as some outside districts.

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)** – Departments have been allocated to benefiting departments based on the 2015 postage charges. Note that these affected departments have been excluded from the previous "General Postage" allocation;
- **Printing** costs are charged to benefiting departments based on the printing charges assessed during 2015.

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

Ref.: 2 CFR 200 Subpart E.



**DEPARTMENT 13  
FISCAL 2015**

**MARATHON COUNTY, WISCONSIN**

**CENTRAL SERVICES**

Department: ~~Central Services-Communications~~

**DEPARTMENTAL COSTS BY FUNCTION**

Functions:	Total	General & Administrative	Telephone Services	Mail Processing General Postage	Postage - Billed	Printing
<b>Expenditures:</b>						
Salaries & Wages	22,055.48	-	-	14,800.71	7,344.47	110.28
Fringe Benefits	17,150.58	-	-	11,353.67	5,711.14	85.75
Telephone	46,985.10	-	46,985.10	-	-	-
Long Distance Service	11,183.07	-	11,183.07	-	-	-
Postage and Box Rent	199,550.19	-	-	135,498.18	64,052.01	-
Office Machines R&M	4,406.14	-	-	-	-	4,406.14
Other Professional Services	267.00	-	-	267.00	-	-
Paper/Stationery Forms	160.98	-	-	-	-	160.98
Office Supplies	1,179.55	1,179.55	-	-	-	-
<b>Total Expenditures</b>	<b>302,938.05</b>	<b>1,179.55</b>	<b>58,168.17</b>	<b>161,719.57</b>	<b>77,107.61</b>	<b>4,783.15</b>
Disallowed / Capitalized	-	-	-	-	-	-
General & Administrative Allocation	(0.00)	(1,179.55)	227.37	632.15	301.41	18.62
<b>Incoming Costs</b>						
<b>1st Allocation</b>						
Building Use	9,558.33	-	-	6,327.61	3,182.92	47.79
Equipment Use	-	-	-	-	-	-
Special Accounting	777.69	-	-	514.83	258.97	3.89
Information Technology	-	-	-	-	-	-
Employee Resources	603.10	-	-	399.25	200.83	3.02
County Clerk	8,061.98	-	-	5,337.03	2,684.64	40.31
Corporation Counsel	-	-	-	-	-	-
County Administrator	-	-	-	-	-	-
Finance & Accounting	585.83	-	-	387.82	195.08	2.83
Property & Liability Insurance	-	-	-	-	-	-
Facilities & Capital Management	25,214.13	-	-	16,681.76	8,396.31	126.07
County Treasurer	-	-	-	-	-	-
<b>Total 1st Allocation</b>	<b>44,801.06</b>	<b>-</b>	<b>-</b>	<b>29,658.30</b>	<b>14,918.75</b>	<b>224.01</b>
General & Administrative Allocation	-	-	-	-	-	-
Unallocated	-	-	-	-	-	-
<b>Total 1st Tier Allocation</b>	<b>347,738.11</b>	<b>-</b>	<b>58,395.54</b>	<b>192,010.02</b>	<b>92,327.78</b>	<b>5,005.77</b>
<b>2nd Allocation</b>						
Building Use	104.01	-	-	68.86	34.64	0.52
Equipment Use	-	-	-	-	-	-
Special Accounting	4.92	-	-	3.26	1.64	0.02
Information Technology	-	-	-	-	-	-
Employee Resources	132.25	-	-	87.55	44.04	0.66
County Clerk	1,677.74	-	-	1,110.66	558.69	8.39
Corporation Counsel	-	-	-	-	-	-
County Administrator	-	-	-	-	-	-
Finance & Accounting	102.87	-	-	68.10	34.26	0.51
Property & Liability Insurance	-	-	-	-	-	-
Facilities & Capital Management	924.28	-	-	611.88	307.79	4.62
County Treasurer	-	-	-	-	-	-
Central Services-Communications	524.62	-	-	347.30	174.70	2.62
Clerk of Courts	-	-	-	-	-	-
<b>Total 2nd Allocation</b>	<b>3,470.69</b>	<b>-</b>	<b>-</b>	<b>2,297.60</b>	<b>1,155.74</b>	<b>17.35</b>
General & Administrative Allocation	-	-	-	-	-	-
Unallocated	-	-	-	-	-	-
<b>Total 2nd Tier Allocation</b>	<b>3,470.69</b>	<b>-</b>	<b>-</b>	<b>2,297.60</b>	<b>1,155.74</b>	<b>17.35</b>
<b>Total Incoming Costs</b>	<b>48,271.75</b>	<b>-</b>	<b>-</b>	<b>31,955.90</b>	<b>16,074.49</b>	<b>241.36</b>
<b>Total Allocated Cost</b>	<b>\$ 351,209.80</b>	<b>\$ -</b>	<b>\$ 58,395.54</b>	<b>\$ 194,307.61</b>	<b>\$ 93,483.52</b>	<b>\$ 5,023.13</b>

DEPARTMENT 13  
FISCAL 2015

MARATHON COUNTY, WISCONSIN

CENTRAL SERVICES

FUNCTIONAL COST ALLOCATIONS

Department: Central Services-Communications  
Function: Telephone Services

Total 1st Tier Allocation \$ 58,395.54  
Total 2nd Tier Allocation -  
Total Allocated Cost \$ 58,395.54

Grantee Department	Allocation Units	Allocated		Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
		Percentage	Gross Allocation				
Information Technology	28.00	5.13%	2,994.64		2,994.64		2,994.64
Employee Resources	10.00	1.83%	1,069.52		1,069.52		1,069.52
County Clerk	4.00	0.73%	427.81		427.81		427.81
Corporation Counsel	7.00	1.28%	748.66		748.66		748.66
County Administrator	8.00	1.10%	641.71		641.71		641.71
Finance & Accounting	10.00	1.83%	1,069.52		1,069.52		1,069.52
Facilities & Capital Management	10.00	1.83%	1,069.52		1,069.52		1,069.52
County Treasurer	6.00	1.10%	641.71		641.71		641.71
Clerk of Courts	42.00	7.69%	4,491.96		4,491.96		4,491.96
Child Support	17.00	3.11%	1,818.18		1,818.18		1,818.18
Soc Svcs- Administration	9.00	1.65%	962.56		962.56		962.56
Soc Svcs- Income Maint	36.00	6.59%	3,850.26		3,850.26		3,850.26
Soc Svcs- Programs	47.00	8.61%	5,028.72		5,028.72		5,028.72
Special Education	20.00	3.66%	2,139.03	(584.64)	1,574.39		1,574.39
Health Department	44.00	8.06%	4,705.87		4,705.87		4,705.87
ADRC	19.00	3.48%	2,032.08		2,032.08		2,032.08
Older American Act	29.00	5.31%	3,101.59		3,101.59		3,101.59
Nutrition	4.00	0.73%	427.81		427.81		427.81
Juvenile Detention	1.00	0.18%	106.95		106.95		106.95
Shelter Home	2.00	0.37%	213.90		213.90		213.90
Judicial	2.00	0.37%	213.90		213.90		213.90
District Attorney	19.00	3.48%	2,032.08		2,032.08		2,032.08
Victim / Witness	6.00	1.10%	641.71		641.71		641.71
Sheriff	46.00	8.42%	4,919.77		4,919.77		4,919.77
Corrections	8.00	1.47%	855.61	(2,458.14)	(1,602.53)		(1,602.53)
Emergency Government	3.00	0.55%	320.85		320.85		320.85
Conservation, Planning & Zoning	26.00	4.76%	2,780.74		2,780.74		2,780.74
Parks, Recreation & Forestry	18.00	3.30%	1,925.13		1,925.13		1,925.13
Solid Waste	8.00	1.47%	855.61		855.61		855.61
Highway	15.00	2.75%	1,604.27		1,604.27		1,604.27
Central Wisconsin Airport	4.00	0.73%	427.81		427.81		427.81
UW Extension	14.00	2.56%	1,497.32		1,497.32		1,497.32
Library	4.00	0.73%	427.81	(1,129.17)	(701.36)		(701.36)
Veterans	3.00	0.55%	320.85		320.85		320.85
Register of Deeds	9.00	1.65%	962.56		962.56		962.56
Other Departments / Programs	10.00	1.83%	1,069.52	(699.49)	370.03		370.03
<b>Total</b>	<b>546.00</b>	<b>100.00%</b>	<b>58,395.54</b>	<b>(4,851.44)</b>	<b>53,544.10</b>	<b>-</b>	<b>53,544.10</b>

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

**DEPARTMENT 13  
FISCAL 2015**

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

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

Total 1st Tier Allocation \$ 192,010.02  
Total 2nd Tier Allocation 2,297.60  
Total Allocated Cost \$ 194,307.61

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Employee Resources	6.00	1.64%	3,147.71		3,147.71		3,147.71
Corporation Counsel	7.00	1.91%	3,672.32		3,672.32		3,672.32
County Administrator	4.00	1.09%	2,098.47		2,098.47		2,098.47
Finance & Accounting	6.00	1.64%	3,147.71		3,147.71		3,147.71
Property & Liability Insurance	2.00	0.55%	1,049.24		1,049.24		1,049.24
Facilities & Capital Management	28.00	7.85%	14,889.29		14,889.29		14,889.29
County Treasurer	5.00	1.37%	2,823.09		2,823.09		2,823.09
Central Services-Communications	1.00	0.27%	524.62		524.62		524.62
Clerk of Courts	40.00	10.93%	20,984.70		20,984.70	299.36	21,284.06
Health Department	45.00	12.30%	23,607.79		23,607.79	338.78	23,944.57
Shelter Home	20.00	5.46%	10,492.35		10,492.35	149.68	10,642.03
District Attorney	11.00	3.01%	5,770.79		5,770.79	82.32	5,853.12
Victim / Witness	4.00	1.09%	2,098.47		2,098.47	29.94	2,128.41
Justice Alternatives 177	1.00	0.27%	524.62		524.62	7.48	532.10
Conservation, Planning & Zoning	27.00	7.38%	14,164.67		14,164.67	202.07	14,366.74
Highway	78.00	21.31%	40,920.17		40,920.17	583.75	41,503.92
Central Wisconsin Airport	22.00	6.01%	11,541.59		11,541.59	164.65	11,706.23
UW Extension	3.00	0.82%	1,573.85		1,573.85	22.45	1,596.30
Veterans	3.00	0.82%	1,573.85		1,573.85	22.45	1,596.30
Register of Deeds	6.00	2.19%	4,198.94		4,198.94	59.87	4,258.81
Other Departments / Programs	45.00	12.30%	23,607.79		23,607.79	338.78	23,944.57
<b>Total</b>	<b>386.00</b>	<b>100.00%</b>	<b>192,010.02</b>	<b>-</b>	<b>192,010.02</b>	<b>2,297.60</b>	<b>194,307.61</b>

Allocation Basis: Number of Employees by Department Not Direct Billed for Postage /Delivery Services

Allocation Source: Personnel and Financial Records and Reports



**DEPARTMENT 13  
FISCAL 2015**

**MARATHON COUNTY, WISCONSIN**

**CENTRAL SERVICES**

**FUNCTIONAL COST ALLOCATIONS**

Department: Central Services-Communications  
Function: Postage - Billed

Total 1st Tier Allocation \$ 92,327.78  
Total 2nd Tier Allocation 1,155.74  

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Total Allocated Cost \$ 93,483.52

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
County Clerk	2,350.35	3.67%	3,387.91	(2,350.35)	1,037.56	-	1,037.56
Soc Svcs- Administration	41,312.84	84.50%	59,550.11	(41,312.84)	18,237.47	773.83	19,011.30
Special Education	2,126.02	3.32%	3,064.55	(2,126.02)	938.53	39.82	978.35
ADRC	4,562.38	7.12%	6,576.44	(4,562.38)	2,014.06	85.46	2,099.52
Judicial	431.03	0.87%	621.31	(431.03)	190.28	8.07	198.35
Sheriff	6,700.40	10.46%	9,658.29	(6,700.40)	2,957.89	125.51	3,083.40
Emergency Government	242.69	0.38%	349.83	(242.69)	107.14	4.55	111.68
Parks, Recreation & Forestry	440.26	0.69%	634.61	(440.26)	194.35	8.25	202.60
Solid Waste	88.00	0.13%	123.96	(88.00)	37.96	1.61	39.58
Library	2,832.52	4.11%	3,794.85	(2,832.52)	1,162.13	49.31	1,211.44
Other Departments / Programs	3,167.72	4.95%	4,566.11	(3,167.72)	1,398.39	59.33	1,457.73
<b>Total</b>	<b>64,052.01</b>	<b>100.00%</b>	<b>92,327.78</b>	<b>(64,052.01)</b>	<b>28,275.77</b>	<b>1,155.74</b>	<b>29,431.51</b>

Allocation Basis: Postage Charges by Benefiting Department During 2015

Allocation Source: Finance Department Records and Reports

**DEPARTMENT 13  
FISCAL 2015**

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

**Department: Central Services-Communications  
Function: Printing**

Total 1st Tier Allocation \$ 5,005.77  
Total 2nd Tier Allocation 17.35  
Total Allocated Cost \$ 5,023.13

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Employee Resources	0.50	0.17%	8.41	(0.50)	7.91	-	7.91
Corporation Counsel	8.25	2.77%	138.78	(8.25)	130.53	-	130.53
Soc Svcs- Administration	10.00	3.36%	168.22	(10.00)	158.22	-	158.22
Health Department	80.25	20.25%	1,013.50	(80.25)	953.25	3.75	957.00
Sheriff	0.75	0.25%	12.62	(0.75)	11.87	0.05	11.91
Solid Waste	18.00	6.05%	302.79	(18.00)	284.79	1.12	285.91
Highway	9.50	3.19%	159.81	(9.50)	150.31	0.59	150.90
Other Departments / Programs	190.33	63.96%	3,201.68	(190.33)	3,011.33	11.85	3,023.17
<b>Total</b>	<b>297.58</b>	<b>100.00%</b>	<b>5,005.77</b>	<b>(297.58)</b>	<b>4,708.19</b>	<b>17.35</b>	<b>4,725.55</b>

Allocation Basis: Printing Fees paid by Department During 2015  
Allocation Source: Finance Department Records and Reports

**DEPARTMENT 13  
FISCAL 2015**

**MARATHON COUNTY, WISCONSIN**

**CENTRAL SERVICES**

**SUMMARY OF DEPARTMENTAL ALLOCATED COSTS**

Department: Central Services-Communications

<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	2,994.64	2,994.64	-	-	-
Employee Resources	4,225.13	1,069.52	3,147.71	-	7.91
County Clerk	1,485.37	427.81	-	1,037.56	-
Corporation Counsel	4,551.51	748.66	3,672.32	-	130.53
County Administrator	2,740.18	641.71	2,098.47	-	-
Finance & Accounting	4,217.22	1,069.52	3,147.71	-	-
Property & Liability Insurance	1,049.24	-	1,049.24	-	-
Facilities & Capital Management	15,758.81	1,069.52	14,689.29	-	-
County Treasurer	3,264.80	641.71	2,623.09	-	-
Central Services-Communications	524.62	-	524.62	-	-
Clerk of Courts	25,776.03	4,491.96	21,284.06	-	-
Child Support	1,818.18	1,818.18	-	-	-
Soc Svcs- Administration	20,132.08	962.56	-	19,011.30	158.22
Soc Svcs- Income Maint	3,850.26	3,850.26	-	-	-
Soc Svcs- Programs	5,026.72	5,026.72	-	-	-
Special Education	2,562.75	1,574.39	-	978.35	-
Health Department	29,607.44	4,705.87	23,944.57	-	957.00
NCHCC	-	-	-	-	-
ADRC	4,131.60	2,032.08	-	2,099.52	-
Older American Act	3,101.59	3,101.59	-	-	-
Nutrition	427.81	427.81	-	-	-
Juvenile Detention	106.95	106.95	-	-	-
Shelter Home	10,855.93	213.90	10,642.03	-	-
Judicial	412.25	213.90	-	198.35	-
District Attorney	7,885.20	2,032.08	5,853.12	-	-
Victim / Witness	2,770.12	641.71	2,128.41	-	-
Sheriff	8,015.08	4,919.77	-	3,083.40	11.91
Corrections	(1,602.53)	(1,602.53)	-	-	-
Emergency Government	432.64	320.85	-	111.68	-
Justice Alternatives 177	532.10	-	532.10	-	-
Conservation, Planning & Zoning	17,147.48	2,780.74	14,366.74	-	-
Parks, Recreation & Forestry	2,127.73	1,925.13	-	202.60	-
Solid Waste	1,181.10	855.61	-	39.58	285.91
Highway	43,259.09	1,604.27	41,503.92	-	150.90
Central Wisconsin Airport	12,134.04	427.81	11,706.23	-	-
UW Extension	3,093.63	1,497.32	1,596.30	-	-
UW Dormitory	-	-	-	-	-
Library	510.07	(701.36)	-	1,211.44	-
Veterans	1,917.16	320.85	1,596.30	-	-
Register of Deeds	5,219.38	962.56	4,256.81	-	-
Other Departments / Programs	28,795.49	370.03	23,944.57	1,457.73	3,023.17
<b>Total</b>	<b>282,008.77</b>	<b>53,544.10</b>	<b>194,307.61</b>	<b>29,431.51</b>	<b>4,725.55</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.: 2 CFR 200 Subpart E.



**DEPARTMENT 14  
FISCAL 2015**

**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	1,450,484.01		10,897.61	1,439,586.40
Fringe Benefits	683,471.74		5,134.98	678,336.76
Mediation & Study Fees	10,926.00			10,926.00
Contracted Services - Driving w/Care	43,555.00			43,555.00
Printing / Duplicating	20,574.86	20,574.86		
Legal Fees	507,598.75			507,598.75
Office Supplies	20,012.58	20,012.58		
Telephone	7,120.00	7,120.00		
Other Professional Services	3,700.50			3,700.50
Psych Services & Evaluations	205,161.00			205,161.00
Office Machines & Equipment Repair	307.02	307.02		
Other Special Services	146,406.72			146,406.72
Jury & Witness Fees	49,400.56			49,400.56
Officer Fees	10,320.50			10,320.50
Registration / Tuition Fees	948.00	948.00		
Travel & Training Fees, Meals, Gas, Oil, etc.	2,672.07	2,672.07		
Membership Dues	1,331.51	1,331.51		
Books, Periodicals, Subscriptions	28,728.88	28,728.88		
	-	-		
<b>Total Expenditures</b>	<b>3,192,719.70</b>	<b>81,694.92</b>	<b>16,032.59</b>	<b>3,094,992.19</b>
<b>Disallowed / Capitalized</b>	<b>(3,176,073.33)</b>			<b>(3,176,073.33)</b>
<b>General &amp; Administrative Allocation</b>		<b>(81,694.92)</b>	<b>613.78</b>	<b>81,081.14</b>
<b>Incoming Costs</b>				
<b>1st Allocation</b>				
Building Use	44,538.55		334.62	44,203.93
Equipment Use	1,478.03		11.10	1,466.93
Special Accounting	5,548.39		41.69	5,506.71
Information Technology	-		-	-
Employee Resources	24,124.00		181.25	23,942.76
County Clerk	-		-	-
Corporation Counsel	9,521.10		71.53	9,449.56
County Administrator	5,065.60		38.06	5,027.54
Finance & Accounting	38,271.74		272.51	35,999.23
Property & Liability Insurance	10,032.68		75.38	9,957.30
Facilities & Capital Management	117,489.23		882.71	116,606.53
County Treasurer	472.67		3.55	469.11
Central Services-Communications	25,476.67		191.41	25,285.26
	-		-	-
<b>Total 1st Allocation</b>	<b>280,018.66</b>		<b>2,103.80</b>	<b>277,914.85</b>
<b>General &amp; Administrative Allocation</b>				
<b>Unallocated</b>	<b>(277,914.85)</b>			<b>(277,914.85)</b>
<b>Total 1st Tier Allocation</b>	<b>18,760.17</b>		<b>18,760.17</b>	
<b>2nd Allocation</b>				
Building Use	484.66		3.64	481.02
Equipment Use	287.33		2.16	285.17
Special Accounting	29.97		0.23	29.74
Information Technology	-		-	-
Employee Resources	5,290.13		39.75	5,250.38
County Clerk	-		-	-
Corporation Counsel	7,495.68		56.32	7,439.37
County Administrator	3,315.73		24.91	3,290.81
Finance & Accounting	6,358.72		47.77	6,310.95
Property & Liability Insurance	628.91		4.73	624.18
Facilities & Capital Management	4,308.85		32.36	4,274.49
County Treasurer	225.90		1.70	224.20
Central Services-Communications	299.36		2.25	297.11
Clerk of Courts	-		-	-
	-		-	-
<b>Total 2nd Allocation</b>	<b>28,723.24</b>		<b>215.80</b>	<b>28,507.44</b>
<b>General &amp; Administrative Allocation</b>				
<b>Unallocated</b>	<b>(28,507.44)</b>			<b>(28,507.44)</b>
<b>Total 2nd Tier Allocation</b>	<b>216.80</b>		<b>215.80</b>	
<b>Total Incoming Costs</b>	<b>2,319.60</b>		<b>2,319.60</b>	
<b>Total Allocated Cost</b>	<b>\$ 18,965.97</b>	<b>\$ -</b>	<b>\$ 18,965.97</b>	<b>\$ (0.00)</b>



**DEPARTMENT 14  
FISCAL 2015**

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

Department: Clerk of Courts  
Function: Child Support

Total 1st Tier Allocation \$ 18,750.17  
Total 2nd Tier Allocation 215.80  
Total Allocated Cost \$ 18,965.97

	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%	18,750.17	(16,032.59)	2,717.58	215.80	2,933.38
Total	100.0%	100.00%	18,750.17	(16,032.59)	2,717.58	215.80	2,933.38

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Child Support Claim Reports

**DEPARTMENT 14  
FISCAL 2015**

**MARATHON COUNTY, WISCONSIN**

**CLERK OF COURTS**

**SUMMARY OF DEPARTMENTAL ALLOCATED COSTS**

Department: Clerk of Courts

<u>Grantee Department</u>	<u>Total</u>	<u>Child Support</u>
Building Use	-	-
Equipment Use	-	-
Special Accounting	-	-
Information Technology	-	-
Employee Resources	-	-
County Clerk	-	-
Corporation Counsel	-	-
County Administrator	-	-
Finance & Accounting	-	-
Property & Liability Insurance	-	-
Facilities & Capital Management	-	-
County Treasurer	-	-
Central Services-Communications	-	-
Clerk of Courts	-	-
Child Support	<b>2,933.38</b>	<b>2,933.38</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	-	-
	<b>2,933.38</b>	<b>2,933.38</b>
	<b>2,933.38</b>	<b>2,933.38</b>