

# CENTRAL SERVICES COST ALLOCATION PLAN

RUSK COUNTY, WISCONSIN

Based on 2017 Financials



**Sequoia Consulting Group**

473 Pine Tree Drive  
Fond du Lac, WI 54935  
Phone: (608) 712-7148  
Email: [roblefeber@sequoiacg.com](mailto:roblefeber@sequoiacg.com)  
Web: [www.sequoiaCG.com](http://www.sequoiaCG.com)

# RUSK COUNTY, WISCONSIN

## COST ALLOCATION PLAN

### TABLE OF CONTENTS

---

<b><i>COST ALLOCATION PLAN OVERVIEW.....</i></b>	<b><i>1</i></b>
<b><i>CERTIFICATE OF COST ALLOCATION PLAN.....</i></b>	<b><i>4</i></b>
<b><i>ORGANIZATIONAL CHART.....</i></b>	<b><i>5</i></b>
<b><i>SUMMARY OF ALLOCATED COSTS.....</i></b>	<b><i>6</i></b>
<b><i>SCHEDULE OF FIXED COSTS.....</i></b>	<b><i>12</i></b>
<b><i>SCHEDULE OF DEPARTMENTAL COSTS .....</i></b>	<b><i>13</i></b>
<b><i>SCHEDULE OF ALLOCATION BASES .....</i></b>	<b><i>14</i></b>
<b><i>DEPARTMENT 1: BUILDING DEPRECIATION .....</i></b>	<b><i>16</i></b>
<b><i>NATURE AND EXTENT OF SERVICES.....</i></b>	<b><i>16</i></b>
<b><i>DEPARTMENTAL COSTS BY FUNCTION .....</i></b>	<b><i>17</i></b>
<b><i>FUNCTIONAL COST ALLOCATIONS.....</i></b>	<b><i>18</i></b>
<b><i>SUMMARY OF DEPARTMENTAL ALLOCATED COSTS.....</i></b>	<b><i>20</i></b>
<b><i>DEPARTMENT 2: EQUIPMENT DEPRECIATION .....</i></b>	<b><i>21</i></b>
<b><i>NATURE AND EXTENT OF SERVICES.....</i></b>	<b><i>21</i></b>
<b><i>DEPARTMENTAL COSTS BY FUNCTION .....</i></b>	<b><i>22</i></b>
<b><i>FUNCTIONAL COST ALLOCATIONS.....</i></b>	<b><i>23</i></b>
<b><i>SUMMARY OF DEPARTMENTAL ALLOCATED COSTS.....</i></b>	<b><i>24</i></b>
<b><i>DEPARTMENT 3: INSURANCE.....</i></b>	<b><i>25</i></b>
<b><i>NATURE AND EXTENT OF SERVICES.....</i></b>	<b><i>25</i></b>
<b><i>DEPARTMENTAL COSTS BY FUNCTION .....</i></b>	<b><i>26</i></b>
<b><i>FUNCTIONAL COST ALLOCATIONS.....</i></b>	<b><i>30</i></b>
<b><i>SUMMARY OF DEPARTMENTAL ALLOCATED COSTS.....</i></b>	<b><i>35</i></b>
<b><i>DEPARTMENT 4: HUMAN RESOURCES .....</i></b>	<b><i>37</i></b>
<b><i>NATURE AND EXTENT OF SERVICES.....</i></b>	<b><i>37</i></b>
<b><i>DEPARTMENTAL COSTS BY FUNCTION .....</i></b>	<b><i>38</i></b>
<b><i>FUNCTIONAL COST ALLOCATIONS.....</i></b>	<b><i>42</i></b>
<b><i>SUMMARY OF DEPARTMENTAL ALLOCATED COSTS.....</i></b>	<b><i>46</i></b>
<b><i>DEPARTMENT 5: OTHER EXPENSES .....</i></b>	<b><i>47</i></b>
<b><i>NATURE AND EXTENT OF SERVICES.....</i></b>	<b><i>47</i></b>
<b><i>DEPARTMENTAL COSTS BY FUNCTION .....</i></b>	<b><i>48</i></b>
<b><i>FUNCTIONAL COST ALLOCATIONS.....</i></b>	<b><i>52</i></b>
<b><i>SUMMARY OF DEPARTMENTAL ALLOCATED COSTS.....</i></b>	<b><i>56</i></b>



# RUSK COUNTY, WISCONSIN

## COST ALLOCATION PLAN

### TABLE OF CONTENTS

---

<b>DEPARTMENT 6: MAINTENANCE .....</b>	<b>57</b>
<b>NATURE AND EXTENT OF SERVICES.....</b>	<b>57</b>
<b>DEPARTMENTAL COSTS BY FUNCTION .....</b>	<b>58</b>
<b>FUNCTIONAL COST ALLOCATIONS.....</b>	<b>62</b>
<b>SUMMARY OF DEPARTMENTAL ALLOCATED COSTS.....</b>	<b>67</b>
<b>DEPARTMENT 7: FINANCE DEPARTMENT .....</b>	<b>68</b>
<b>NATURE AND EXTENT OF SERVICES.....</b>	<b>68</b>
<b>DEPARTMENTAL COSTS BY FUNCTION .....</b>	<b>69</b>
<b>FUNCTIONAL COST ALLOCATIONS.....</b>	<b>73</b>
<b>SUMMARY OF DEPARTMENTAL ALLOCATED COSTS.....</b>	<b>77</b>
<b>DEPARTMENT 8: COUNTY CLERK.....</b>	<b>78</b>
<b>NATURE AND EXTENT OF SERVICES.....</b>	<b>78</b>
<b>DEPARTMENTAL COSTS BY FUNCTION .....</b>	<b>79</b>
<b>FUNCTIONAL COST ALLOCATIONS.....</b>	<b>81</b>
<b>SUMMARY OF DEPARTMENTAL ALLOCATED COSTS.....</b>	<b>83</b>
<b>DEPARTMENT 9: COUNTY TREASURER .....</b>	<b>84</b>
<b>NATURE AND EXTENT OF SERVICES.....</b>	<b>84</b>
<b>DEPARTMENTAL COSTS BY FUNCTION .....</b>	<b>85</b>
<b>FUNCTIONAL COST ALLOCATIONS.....</b>	<b>87</b>
<b>SUMMARY OF DEPARTMENTAL ALLOCATED COSTS.....</b>	<b>89</b>
<b>DEPARTMENT 10: CORPORATION COUNSEL .....</b>	<b>90</b>
<b>NATURE AND EXTENT OF SERVICES.....</b>	<b>90</b>
<b>DEPARTMENTAL COSTS BY FUNCTION .....</b>	<b>91</b>
<b>FUNCTIONAL COST ALLOCATIONS.....</b>	<b>93</b>
<b>SUMMARY OF DEPARTMENTAL ALLOCATED COSTS.....</b>	<b>94</b>
<b>DEPARTMENT 11: SHERIFF'S OFFICE.....</b>	<b>95</b>
<b>NATURE AND EXTENT OF SERVICES.....</b>	<b>95</b>
<b>DEPARTMENTAL COSTS BY FUNCTION .....</b>	<b>96</b>
<b>FUNCTIONAL COST ALLOCATIONS.....</b>	<b>99</b>
<b>SUMMARY OF DEPARTMENTAL ALLOCATED COSTS.....</b>	<b>100</b>
<b>DEPARTMENT 12: INFORMATION TECHNOLOGY SERVICES .....</b>	<b>101</b>
<b>NATURE AND EXTENT OF SERVICES.....</b>	<b>101</b>
<b>DEPARTMENTAL COSTS BY FUNCTION .....</b>	<b>102</b>
<b>FUNCTIONAL COST ALLOCATIONS.....</b>	<b>104</b>
<b>SUMMARY OF DEPARTMENTAL ALLOCATED COSTS.....</b>	<b>105</b>

# **COST ALLOCATION PLAN OVERVIEW**

Rusk County, Wisconsin has selected Sequoia Consulting Group to prepare its Central Services Cost Allocation Plan for use in its fiscal year 2019 requests for reimbursement and claiming to appropriate Federal, State, and other program funders. This cost allocation plan is based on actual expenditures and revenues for the fiscal year ending December 31, 2017. This cost allocation plan was prepared in accordance with Title 2 of the Code of Federal Regulations (2 CFR Part 200 - Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards).

## **READING THE COST ALLOCATION PLAN**

This 2 CFR Part 200, Subpart E (formerly known as OMB Circular A-87) Central Services Cost Allocation Plan is a document that distributes the allowable costs of central service departments to grantee departments based on an allowable allocation or distribution methodology (referred to as an allocation basis) depending on the nature of the costs and benefits provided to recipients (grantees). Central service departments generally incur costs in support of other departments and agencies of the organization. Examples of indirect costs are the office of the administrator, facilities management, fiscal and accountings services, information technology services, human resources, and legal services.

The primary purpose for preparing the Central Services Cost Allocation Plan is to identify the appropriate division and department indirect costs incurred during the fiscal year. The resulting information justifies claims for reimbursement of indirect costs supporting Federally funded services (e.g., Title IV-D Child Support operations, Human Services programs and services, and Nursing Home operations). The steps involved in preparing the Cost Allocation Plan include the following:

- Identification of the departments that exist in large part to provide support to other departments or agencies of the organization. These departments are central service or allocating departments.
- Identification of the departments or agencies of the organization that receive support from other departments. These departments are grantee or receiving departments.
- Accumulation of the allowable actual expenditures of the central service departments that provide support to the grantee departments.
- Collection of appropriate statistics reflecting the distribution of effort for functions performed by central service department to all benefiting departments.

## **ALLOCATION PROCESS**

This cost allocation plan uses a double-step down allocation methodology to allocate allowable costs for each central service department. This methodology recognizes the cross support provided between central service departments. For example, the activities performed by the Finance Department support the Information Technology Department in areas such as payroll, voucher processing, and purchasing goods and services. The Information Technology Department, on the other hand, supports the Finance Department by providing software and hardware as well as generally maintaining and administering applications and systems to support the centrally provided fiscal operations of the organization.

The double-step down methodology requires an initial sequencing of central service departments. In the first step of the double-step methodology, allowable costs (direct expenses and allocated indirect costs) from central service departments are allocated in the sequence departments, divisions and funds are listed in the cost allocation plan; including to the central service departments. The second step in the double-step down methodology fully distributes costs related to the cross support provided between central service departments. In effect, this closes out the central service department after the second step in the double-step down allocation methodology. Once complete, the second step results in the central services department passing through all costs to the other benefiting departments in the cost allocation plan.

## **ORGANIZATION OF COST ALLOCATION PLAN**

### ***Table of Contents***

The first few pages of the cost allocation plan present the Table of Contents. This provides an overview of the organization of the cost allocation, with the key summary schedules and sections of each central service department listed by page number. This provides a ready resource for quickly finding specifics on how costs have been allocated.

### ***Certification Page***

The Certification Page is a requirement of 2 CFR 200. A responsible official of the organization, typically the chief executive, chief administrative, or chief financial officer, signs this document. The signature certifies that the official has reviewed the cost allocation plan and that the plan complies with 2 CFR 200. The certification page also verifies that the costs included in the cost allocation plan are allowable for allocation to programs supported by Federal awards. It also affirms that costs have not been claimed as both direct and indirect.

### ***Organizational Chart***

The Organizational Chart is a requirement of 2 CFR 200. This part of the cost allocation plan shows the organization of the departments listed as either central services departments or grantee departments.

### ***Summary Schedules***

The cost allocation plan includes several schedules intended to provide summary information regarding the distribution of costs. The main schedules include:

- **Summary of Allocated Costs:** this schedule provides a summary of the costs allocated from each central service department to each grantee department. The rows of the schedule represent the central service departments, while columns at the top of each page show the grantee departments. There are three totals listed with each grantee department.
  - Total Allocated Costs represents the actual costs allocated for the fiscal year.
  - Rollforward Adjustment represents a calculation between estimated costs claimed in a prior fiscal year (generally the Total Allocated Costs from 2 years prior) and the actual costs from the current year. The difference between the Total Allocated Costs from the current year and

the same amount from two years prior is the rollforward adjustment. Applying this amount to the calculation of annual indirect costs makes the organization whole when reporting costs over time.

- Total Proposed Costs represents the total indirect costs to claim in the following fiscal year.
- o **Schedule of Fixed Costs:** this schedule provides a summary of the difference between the actual (Total Allocated Costs) costs determined in the current cost allocation plan to the indirect costs used for reporting during the fiscal year. The difference between the current and prior amounts is the rollforward adjustment. The current year plus/minus the rollforward adjustment represent the proposed costs for the following fiscal year.
- o **Schedule of Departmental Costs:** this schedule provides a summary of the calculations made to determine the Total Allocated Costs for each central service. It includes the total expenditures from the organization's financial statements, any cost adjustments made in the development of the plan, identification of disallowed or unallowable costs, and an offset of any amounts directly billed to departments.
- o **Schedule of Allocation Basis:** this schedule provides a summary of each central service department broken down into functions. Functions are the specific services provided by the central service department. The right-hand column lists the allocation base for each corresponding function.

### ***Detail Schedules***

The remaining pages of the cost allocation plan contain the detail schedules for each central service department. The detail schedules for each central service department include:

- o **Nature and Extent of Services:** This page provides a brief narrative description of the activities performed by the central service department and identifies the functions and the corresponding allocation base.
- o **Departmental Costs by Function:** This schedule lists the actual expenditures for the central service department. It also shows any cost adjustments for expenditures, revenues, or transfers to another department, as well as the summary of incoming costs for both the first (1<sup>st</sup> Tier Allocation) and second allocations (2<sup>nd</sup> Tier Allocations). The schedule details costs by function.
- o **Functional Cost Allocations:** This schedule provides a breakdown of the distribution, or allocation, of the Total Allocated Costs for each allowable function allocated within the central service department to all benefiting departments included in the cost allocation plan. The schedule provides a summary of the allocation basis and source of the allocation statistics.
- o **Summary of Departmental Allocated Costs:** This schedule provides a summary of allocated costs by function to each benefiting department included in the cost allocation plan.

## CERTIFICATE OF COST ALLOCATION PLAN

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

- 1) All costs included in this proposal (as dated below) to establish cost allocations or billings for the fiscal year ended December 31, 2017 are allowable in accordance with the requirements of 2 CFR Part 200 and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
  
- 2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the Federal awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare that the foregoing is true and correct.

**Governmental unit:** **Rusk County, Wisconsin**

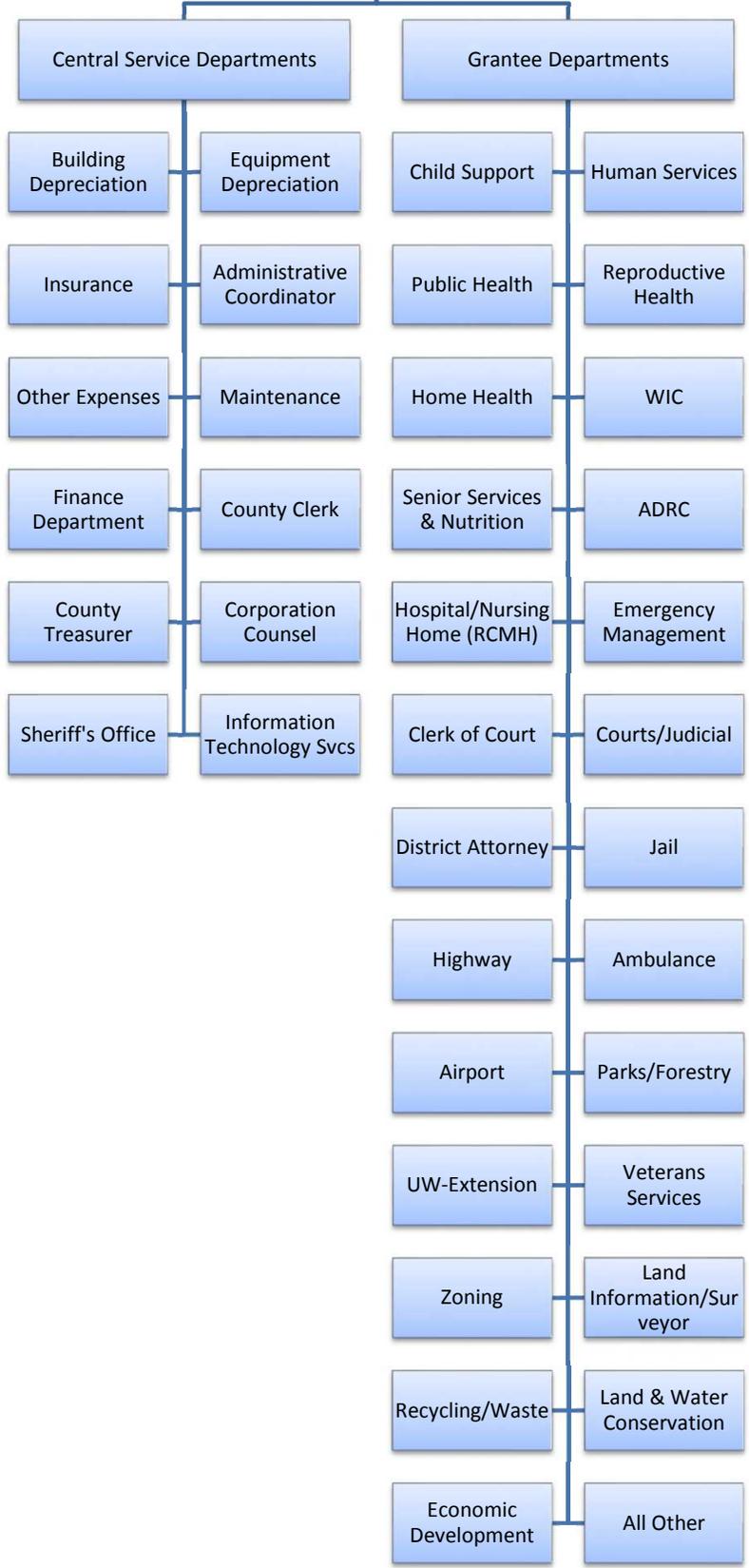
**Signature:** Kitzie Nelson

**Name of Official:** Kitzie Nelson

**Title:** Finance Director

**Date of Execution:** 10-09-2018

**RUSK COUNTY, WISCONSIN  
2017 ORGANIZATIONAL CHART**



**SUMMARY OF ALLOCATED COSTS  
RUSK COUNTY, WISCONSIN  
FISCAL YEAR 2017**

	<b>Child Support</b>	<b>Human Services</b>	<b>Public Health</b>	<b>Reproductive Health</b>	<b>Home Health</b>
Central Service Departments					
<b>Building Depreciation</b>	3,303.60	16,782.43	7,341.11	674.52	6,934.87
<b>Equipment Depreciation</b>	-	-	-	-	-
<b>Insurance</b>	1,654.99	9,777.73	2,246.20	391.58	2,479.53
<b>Administrative Coordinator</b>	781.19	29,989.55	3,664.95	209.16	3,016.43
<b>Other Expenses</b>	2,604.29	4,657.84	664.77	-	2,193.99
<b>Maintenance</b>	6,580.17	33,427.58	14,622.18	1,343.52	13,813.02
<b>Finance Department</b>	2,029.41	23,689.45	5,109.77	682.94	2,657.74
<b>County Clerk</b>	40.43	252.67	40.43	10.11	50.53
<b>County Treasurer</b>	584.95	4,558.36	1,716.98	192.84	859.32
<b>Corporation Counsel</b>	-	30,254.67	3,781.83	-	-
<b>Sheriff's Office</b>	633.77	-	-	-	-
<b>Information Technology Svcs</b>	4,620.50	26,567.88	18,482.01	-	6,930.75
<b>Total Allocated Costs</b>	<b>22,833.30</b>	<b>179,958.16</b>	<b>57,670.23</b>	<b>3,504.67</b>	<b>38,936.19</b>
<b>Rollforward Adjustment</b>	<b>(10,888.54)</b>	<b>(65,997.59)</b>	<b>(6,923.26)</b>	<b>(5,417.16)</b>	<b>(25,459.93)</b>
<b>Total Proposed Costs</b>	<b>11,944.76</b>	<b>113,960.57</b>	<b>50,746.97</b>	<b>(1,912.49)</b>	<b>13,476.25</b>

**SUMMARY OF ALLOCATED COSTS  
RUSK COUNTY, WISCONSIN  
FISCAL YEAR 2017**

	<b>WIC</b>	<b>Senior Services &amp; Nutrition</b>	<b>ADRC</b>	<b>Hospital / Nursing Home (RCMH)</b>	<b>Emergency Management</b>
Central Service Departments					
<b>Building Depreciation</b>	1,318.37	3,313.17	1,849.17	-	1,973.73
<b>Equipment Depreciation</b>	-	-	-	-	-
<b>Insurance</b>	485.86	5,217.70	1,442.02	-	581.82
<b>Administrative Coordinator</b>	189.30	10,648.62	755.53	11,349.47	181.84
<b>Other Expenses</b>	-	879.54	1,036.88	1,245.67	94.07
<b>Maintenance</b>	2,625.96	12,629.96	3,683.22	-	3,931.31
<b>Finance Department</b>	497.90	10,116.06	1,470.39	8,790.05	320.54
<b>County Clerk</b>	10.11	171.82	40.43	-	10.11
<b>County Treasurer</b>	131.14	3,439.33	482.43	2,443.64	100.02
<b>Corporation Counsel</b>	-	-	-	7,563.67	3,781.83
<b>Sheriff's Office</b>	-	-	-	-	-
<b>Information Technology Svcs</b>	4,620.50	4,620.50	6,930.75	-	19,637.13
<b>Total Allocated Costs</b>	<b>9,879.14</b>	<b>51,036.70</b>	<b>17,690.82</b>	<b>31,392.49</b>	<b>30,612.41</b>
<b>Rollforward Adjustment</b>	<b>(9,529.64)</b>	<b>10,103.22</b>	<b>(8,259.63)</b>	<b>396.89</b>	<b>8,459.26</b>
<b>Total Proposed Costs</b>	<b>349.51</b>	<b>61,139.92</b>	<b>9,431.19</b>	<b>31,789.38</b>	<b>39,071.66</b>

**SUMMARY OF ALLOCATED COSTS  
RUSK COUNTY, WISCONSIN  
FISCAL YEAR 2017**

	<b>Clerk of Court</b>	<b>Courts / Judicial</b>	<b>District Attorney</b>	<b>Jail</b>	<b>Highway</b>
Central Service Departments					
<b>Building Depreciation</b>	5,522.60	18,859.63	6,931.04	43,253.36	-
<b>Equipment Depreciation</b>	-	-	-	-	-
<b>Insurance</b>	1,979.92	3,347.22	1,893.34	11,018.53	7,471.25
<b>Administrative Coordinator</b>	3,691.61	646.82	636.60	44,017.81	7,798.33
<b>Other Expenses</b>	1,066.15	1,260.57	627.15	2,292.22	3,710.91
<b>Maintenance</b>	11,000.03	37,565.00	13,805.38	69,656.24	-
<b>Finance Department</b>	3,126.25	4,264.24	2,082.09	7,998.66	23,597.79
<b>County Clerk</b>	40.43	20.21	30.32	161.71	353.74
<b>County Treasurer</b>	975.71	1,150.51	602.56	2,312.98	5,911.34
<b>Corporation Counsel</b>	-	-	-	-	3,781.83
<b>Sheriff's Office</b>	-	-	-	-	-
<b>Information Technology Svcs</b>	-	1,155.13	2,310.25	18,482.01	15,016.63
<b>Total Allocated Costs</b>	<b>27,402.70</b>	<b>68,269.32</b>	<b>28,918.73</b>	<b>199,193.53</b>	<b>67,641.83</b>
<b>Rollforward Adjustment</b>	<b>(16,165.56)</b>	<b>1,089.24</b>	<b>(4,986.90)</b>	<b>199,193.53</b>	<b>(32,699.09)</b>
<b>Total Proposed Costs</b>	<b>11,237.15</b>	<b>69,358.55</b>	<b>23,931.83</b>	<b>398,387.05</b>	<b>34,942.75</b>

**SUMMARY OF ALLOCATED COSTS  
RUSK COUNTY, WISCONSIN  
FISCAL YEAR 2017**

	<b>Ambulance</b>	<b>Airport</b>	<b>Parks / Forestry</b>	<b>UW-Extension</b>	<b>Veterans Services</b>
Central Service Departments					
<b>Building Depreciation</b>	262.14	-	2,207.51	6,292.93	1,475.50
<b>Equipment Depreciation</b>	-	-	-	-	-
<b>Insurance</b>	15,426.94	271.54	3,278.28	1,799.90	508.87
<b>Administrative Coordinator</b>	9,457.87	125.84	4,604.44	757.47	222.41
<b>Other Expenses</b>	5,529.37	476.63	4,559.36	1,084.96	131.93
<b>Maintenance</b>	522.14	53,819.80	29,172.58	12,534.39	2,938.94
<b>Finance Department</b>	34,090.84	1,759.43	12,249.33	2,838.16	621.50
<b>County Clerk</b>	515.46	-	80.86	30.32	10.11
<b>County Treasurer</b>	5,186.46	433.38	3,942.49	950.10	220.73
<b>Corporation Counsel</b>	-	-	3,781.83	-	-
<b>Sheriff's Office</b>	-	-	-	-	-
<b>Information Technology Svcs</b>	5,775.63	2,310.25	10,396.13	4,620.50	2,310.25
<b>Total Allocated Costs</b>	<b>76,766.84</b>	<b>59,196.88</b>	<b>74,272.80</b>	<b>30,908.74</b>	<b>8,440.24</b>
<b>Rollforward Adjustment</b>	<b>33,016.68</b>	<b>(22,503.98)</b>	<b>(15,653.92)</b>	<b>(15,491.37)</b>	<b>(5,630.37)</b>
<b>Total Proposed Costs</b>	<b>109,783.52</b>	<b>36,692.89</b>	<b>58,618.87</b>	<b>15,417.36</b>	<b>2,809.87</b>

**SUMMARY OF ALLOCATED COSTS  
RUSK COUNTY, WISCONSIN  
FISCAL YEAR 2017**

	<b>Zoning</b>	<b>Land Information / Surveyor</b>	<b>Recycling / Waste</b>	<b>Land &amp; Water Conservation</b>	<b>Economic Development</b>
Central Service Departments					
<b>Building Depreciation</b>	2,966.34	2,966.34	605.53	2,966.34	1,222.72
<b>Equipment Depreciation</b>	-	-	-	-	-
<b>Insurance</b>	1,067.41	1,605.61	541.54	1,605.61	471.85
<b>Administrative Coordinator</b>	621.98	818.44	236.48	796.92	264.63
<b>Other Expenses</b>	1,166.49	721.22	301.03	639.69	407.65
<b>Maintenance</b>	5,908.41	5,908.41	(293.89)	5,908.41	2,435.44
<b>Finance Department</b>	2,865.73	2,099.16	1,389.67	1,842.28	1,146.03
<b>County Clerk</b>	20.21	40.43	10.11	40.43	10.11
<b>County Treasurer</b>	988.29	680.11	310.72	609.96	361.12
<b>Corporation Counsel</b>	1,512.73	-	-	-	2,269.10
<b>Sheriff's Office</b>	-	-	-	-	-
<b>Information Technology Svcs</b>	2,310.25	4,620.50	1,155.13	5,775.63	2,310.25
<b>Total Allocated Costs</b>	<b>19,427.86</b>	<b>19,460.23</b>	<b>4,256.32</b>	<b>20,185.27</b>	<b>10,898.90</b>
<b>Rollforward Adjustment</b>	<b>(10,853.34)</b>	<b>(11,631.79)</b>	<b>(8,928.83)</b>	<b>(14,517.21)</b>	<b>(4,087.99)</b>
<b>Total Proposed Costs</b>	<b>8,574.51</b>	<b>7,828.43</b>	<b>(4,672.50)</b>	<b>5,668.06</b>	<b>6,810.92</b>

**SUMMARY OF ALLOCATED COSTS  
RUSK COUNTY, WISCONSIN  
FISCAL YEAR 2017**

	<b>All Other</b>	<b>Total Allocated Costs</b>
Central Service Departments		
<b>Building Depreciation</b>	21,636.40	<b>160,659.35</b>
<b>Equipment Depreciation</b>	-	-
<b>Insurance</b>	9,289.95	<b>85,855.19</b>
<b>Administrative Coordinator</b>	17,019.40	<b>152,503.10</b>
<b>Other Expenses</b>	24,639.97	<b>61,992.36</b>
<b>Maintenance</b>	144,149.33	<b>487,687.53</b>
<b>Finance Department</b>	56,662.65	<b>213,998.09</b>
<b>County Clerk</b>	681.49	<b>2,672.57</b>
<b>County Treasurer</b>	17,837.93	<b>56,983.40</b>
<b>Corporation Counsel</b>	3,781.83	<b>60,509.33</b>
<b>Sheriff's Office</b>	-	<b>633.77</b>
<b>Information Technology Svcs</b>	53,135.77	<b>224,094.33</b>
<b>Total Allocated Costs</b>	<b>348,834.73</b>	<b>1,507,589.01</b>
<b>Rollforward Adjustment</b>	<b>23,247.90</b>	<b>(20,119.40)</b>
<b>Total Proposed Costs</b>	<b>372,082.63</b>	<b>1,487,469.61</b>

**SCHEDULE OF FIXED COSTS  
RUSK COUNTY, WISCONSIN  
FISCAL YEAR 2017**

<u>Grantee Department</u>	Final Costs	Fixed Costs		Actual Costs with
	2017	2015	Rollforward	Rollforward
Child Support	22,833.30	33,721.84	(10,888.54)	<b>11,944.76</b>
Human Services	179,958.16	245,955.75	(65,997.59)	<b>113,960.57</b>
Public Health	57,670.23	64,593.49	(6,923.26)	<b>50,746.97</b>
Reproductive Health	3,504.67	8,921.83	(5,417.16)	<b>(1,912.49)</b>
Home Health	38,936.19	64,396.12	(25,459.93)	<b>13,476.25</b>
WIC	9,879.14	19,408.78	(9,529.64)	<b>349.51</b>
Senior Services & Nutrition	51,036.70	40,933.48	10,103.22	<b>61,139.92</b>
ADRC	17,690.82	25,950.45	(8,259.63)	<b>9,431.19</b>
Hospital / Nursing Home (RCMH)	31,392.49	30,995.60	396.89	<b>31,789.38</b>
Emergency Management	30,612.41	22,153.15	8,459.26	<b>39,071.66</b>
Clerk of Court	27,402.70	43,568.26	(16,165.56)	<b>11,237.15</b>
Courts / Judicial	68,269.32	67,180.08	1,089.24	<b>69,358.55</b>
District Attorney	28,918.73	33,905.63	(4,986.90)	<b>23,931.83</b>
Jail	199,193.53	-	199,193.53	<b>398,387.05</b>
Highway	67,641.83	100,340.92	(32,699.09)	<b>34,942.75</b>
Ambulance	76,766.84	43,750.16	33,016.68	<b>109,783.52</b>
Airport	59,196.88	81,700.86	(22,503.98)	<b>36,692.89</b>
Parks / Forestry	74,272.80	89,926.72	(15,653.92)	<b>58,618.87</b>
UW-Extension	30,908.74	46,400.11	(15,491.37)	<b>15,417.36</b>
Veterans Services	8,440.24	14,070.61	(5,630.37)	<b>2,809.87</b>
Zoning	19,427.86	30,281.20	(10,853.34)	<b>8,574.51</b>
Land Information / Surveyor	19,460.23	31,092.02	(11,631.79)	<b>7,828.43</b>
Recycling / Waste	4,256.32	13,185.15	(8,928.83)	<b>(4,672.50)</b>
Land & Water Conservation	20,185.27	34,702.48	(14,517.21)	<b>5,668.06</b>
Economic Development	10,898.90	14,986.89	(4,087.99)	<b>6,810.92</b>
All Other	348,834.73	325,586.83	23,247.90	<b>372,082.63</b>
	<u>1,507,589.01</u>	<u>1,527,708.41</u>	<u>(20,119.40)</u>	<u><b>1,487,469.61</b></u>

**SCHEDULE OF DEPARTMENTAL COSTS  
RUSK COUNTY, WISCONSIN  
FISCAL YEAR 2017**

<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 Depreciation	\$ -	\$ 222,103	\$ -	\$ -	\$ 222,103
Equipment Depreciation	-	162,187	-	-	162,187
Insurance	92,472	152,324	-	(149,425)	95,371
Administrative Coordinator	193,015	(5,530)	(15,666)	-	171,819
Other Expenses	27,522	20,695	-	(17,450)	30,767
Maintenance	799,848	(70,865)	(166,531)	(50,551)	511,901
Finance Department	285,296	(354)	-	-	284,942
County Clerk	212,659	(23,366)	(179,843)	-	9,449
County Treasurer	283,221	(145,018)	(78,476)	-	59,727
Corporation Counsel	71,211	(630)	-	-	70,581
Sheriff's Office	2,087,924	(124,731)	(1,961,616)	(1,200)	377
Computer Technology	244,499	-	(13,302)	-	231,197
less unallocated Incoming costs					(342,833)
	<u>\$ 4,297,667</u>	<u>\$ 186,815</u>	<u>\$ (2,415,434)</u>	<u>\$ (218,626)</u>	<u>\$ 1,507,589</u>

**SCHEDULE OF ALLOCATION BASIS  
RUSK COUNTY, WISCONSIN  
FISCAL YEAR 2017**

<b>Department Number</b>	<b>Departmental Function</b>	<b>Allocation Basis</b>
<b>1</b>	<b>Building Depreciation</b> Government Center Complex Senior Youth Center	Usable square footage by Department Percentage of Utilized Space by Benefiting Department
<b>2</b>	<b>Equipment Depreciation</b> Equipment Depreciation	Depreciation Expense for Central Services Departments Equipment and Related Interest Expense during 2017
<b>3</b>	<b>Insurance</b> Property Insurance General Liability Insurance Underground Storage and Misc Boiler / Breakdown Insurance  Officials, Employees & Volunteers Bonds Direct Billed Liability Insurance	Usable Square Footage by Department Not Directly Billed Number of FTEs by Departments not Directly Billed Direct Allocation to Benefiting Department Not Direct Billed Direct Allocation to Benefiting Departments Not Direct Billed for Boiler Insurance  Direct Allocation to Benefiting Department based on Number of Covered Employees Property, Auto, and General Liability Premiums by Departments Direct Billed in 2017
<b>4</b>	<b>Administrative Coordinator</b> Personnel Services Budget Oversight & Admin. Special Projects Department Specific General Government	Number of Employees by Benefiting Department Total Number of Payroll, Accounts Payable and Cash Receipt Transactions by Time and Effort Analysis by Benefiting Department During 2017 Direct Allocation to Benefiting Department Unallocated
<b>5</b>	<b>Other Expenses</b> General Audit Services  Cost Allocation Plan  Unemployment Compensation Admin  Billed Audit Services	Number of Accounts Payable Transactions in Sample Period - Departments Not Direct Billed  Number of Departmental Functions Analyzed in 2016 Indirect Cost Allocation Plan  Unemployment Compensation Payments by Department during 2017  Billed Audit Costs by Benefiting Department in 2017
<b>6</b>	<b>Maintenance</b> Government Center Government Center Utilities Jail Maintenance Senior/Youth Services Center Miscellaneous Properties	Usable Square Footage by Department excluding Jail Usable Square Footage by Department Direct Allocation to Benefiting Department Percentage of Utilized Space by Benefiting Department Direct Allocation by Workhours to Benefiting Department

**SCHEDULE OF ALLOCATION BASIS  
RUSK COUNTY, WISCONSIN  
FISCAL YEAR 2017**

<b>Department Number</b>	<b>Departmental Function</b>	<b>Allocation Basis</b>
<b>7</b>	<b>Finance Department</b> General Accounting Budgets Department / Program Specific Payroll	Accounts Payable and Cash Receipt Transactions by Department During 2017 Payroll, Accounts Payable, and Cash Receipt Transactions Processed by Department Direct Allocation to Benefiting Department Payroll Checks by Department During 2017 w/ RCMH Weighted at 95% to Reflect Less Required Effort
<b>8</b>	<b>County Clerk</b> Department Specific Personnel & Benefits Administration General Government	Direct Allocation to Benefiting Department Number of Employees by Benefiting Department Unallocated
<b>9</b>	<b>County Treasurer</b> Receipts Disbursements  General Government	Number of General Receipts Processed by Department During 2017 Total Disbursements Processed During 2017 with RCMH Weighted 90% to Reflect Less Effort Required Unallocated
<b>10</b>	<b>Corporation Counsel</b> Legal Services	Time and Effort Analysis by Benefiting Department During 2017
<b>11</b>	<b>Sheriff's Office</b> Child Support General Government	Direct Allocation to Benefiting Department Unallocated
<b>12</b>	<b>Information Technology Svcs</b> General System Support	Number of Computers and Servers Supported by IT Services During 2017

**DEPARTMENT 1  
FISCAL 2017**

**RUSK COUNTY, WISCONSIN  
BUILDING DEPRECIATION  
NATURE AND EXTENT OF SERVICES**

Rusk County owns and operates various buildings throughout the County. All Central Service departments are in the Government Center. Historical records indicate that the Courthouse was originally built in 1901 for an estimated cost of \$25,000 excluding land. Additions were constructed in 1958, 1964, and 1985. In 1995, the County undertook a major construction project that included demolishing the old Courthouse and adding a third floor to the Law Enforcement Center. The cost of this project was followed by various subsequent improvements, bringing the value of the facility to \$8,182,276.22.

According to Rusk County's fixed asset records (GASB compliant) the 2017 depreciation expense for this property was \$194,905.92. This amount is allocated to departments based on usable square footage of occupied space.

The County also constructed a building at the Fairgrounds to house the Senior Center and Youth Services program. The Senior/Youth Center had a total value of \$242,378 as of December 31, 2017. Rusk County's fixed asset records show a 2017 depreciation expense for this property of \$6,059.45. This amount is allocated to departments based on the percentage of utilized space.

Rusk County has issued various notes and bonds to finance the cost of various building improvements. Allowable interest of \$21,137.83 has been allocated to benefiting departments based on information provided in the financial statements.

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 1  
FISCAL 2017

RUSK COUNTY, WISCONSIN  
BUILDING DEPRECIATION  
DEPARTMENTAL COSTS BY FUNCTION

Department: Building Depreciation

Functions:	Total	Government Center	
		Complex	Senior Youth Center
<b>Cost Adjustments:</b>			
Building Depreciation Expense	200,965.37	194,905.92	6,059.45
Interest Expense	21,137.83	21,137.83	
<b>Total Cost Adjustments</b>	<b>222,103.20</b>	<b>216,043.75</b>	<b>6,059.45</b>
<b>Incoming Costs</b>			
Total 1st Allocation	-	-	-
Unallocated	-		
<b>Total 1st Tier Allocation</b>	<b>222,103.20</b>	<b>216,043.75</b>	<b>6,059.45</b>
2nd Allocation			
Building Depreciation	-	-	-
Equipment Depreciation	-	-	-
Insurance	-	-	-
Administrative Coordinator	-	-	-
Other Expenses	128.84	125.32	3.51
Maintenance	-	-	-
Finance Department	-	-	-
County Clerk	-	-	-
County Treasurer	-	-	-
Corporation Counsel	-	-	-
Sheriff's Office	-	-	-
Information Technology Svcs	-	-	-
<b>Total 2nd Allocation</b>	<b>128.84</b>	<b>125.32</b>	<b>3.51</b>
<b>Total 2nd Tier Allocation</b>	<b>128.84</b>	<b>125.32</b>	<b>3.51</b>
Unallocated	-		
<b>Total Incoming Costs</b>	<b>128.84</b>	<b>125.32</b>	<b>3.51</b>
<b>Total Allocated Cost</b>	<b>222,232.04</b>	<b>216,169.07</b>	<b>6,062.96</b>

**DEPARTMENT 1  
FISCAL 2017**

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

**Department:** Building Depreciation  
**Function:** Government Center Complex

Total 1st Tier Allocation \$ 216,043.75  
Total 2nd Tier Allocation \$ 125.32

**Total Allocated Cost \$ 216,169.07**

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Administrative Coordinator	190.00	0.34%	727.75	-	727.75	0.42	728.17
Maintenance	2,664.00	4.72%	10,203.80	-	10,203.80	5.92	10,209.72
Finance Department	1,116.00	1.98%	4,274.57	-	4,274.57	2.48	4,277.05
County Clerk	998.00	1.77%	3,822.60	-	3,822.60	2.22	3,824.81
County Treasurer	949.00	1.68%	3,634.91	-	3,634.91	2.11	3,637.02
Corporation Counsel	274.67	0.49%	1,052.06	-	1,052.06	0.61	1,052.67
Sheriff's Office	8,619.35	15.28%	33,014.33	-	33,014.33	19.15	33,033.48
Information Technology Svcs	1,255.00	2.22%	4,806.97	-	4,806.97	2.79	4,809.76
Child Support	862.00	1.53%	3,301.68	-	3,301.68	1.92	3,303.60
Human Services	4,379.00	7.76%	16,772.70	-	16,772.70	9.73	16,782.43
Public Health	1,915.50	3.40%	7,336.86	-	7,336.86	4.26	7,341.11
Reproductive Health	176.00	0.31%	674.13	-	674.13	0.39	674.52
Home Health	1,809.50	3.21%	6,930.85	-	6,930.85	4.02	6,934.87
WIC	344.00	0.61%	1,317.61	-	1,317.61	0.76	1,318.37
Senior Services & Nutrition	73.50	0.13%	281.52	-	281.52	0.16	281.69
ADRC	482.50	0.86%	1,848.10	-	1,848.10	1.07	1,849.17
Emergency Management	515.00	0.91%	1,972.58	-	1,972.58	1.14	1,973.73
Clerk of Court	1,441.00	2.55%	5,519.40	-	5,519.40	3.20	5,522.60
Courts / Judicial	4,921.00	8.72%	18,848.70	-	18,848.70	10.93	18,859.63
District Attorney	1,808.50	3.21%	6,927.02	-	6,927.02	4.02	6,931.04
Jail	11,286.00	20.01%	43,228.28	-	43,228.28	25.08	43,253.36
Ambulance	68.40	0.12%	261.99	-	261.99	0.15	262.14
Parks / Forestry	576.00	1.02%	2,206.23	-	2,206.23	1.28	2,207.51
UW-Extension	1,642.00	2.91%	6,289.28	-	6,289.28	3.65	6,292.93
Veterans Services	385.00	0.68%	1,474.65	-	1,474.65	0.86	1,475.50
Zoning	774.00	1.37%	2,964.62	-	2,964.62	1.72	2,966.34
Land Information / Surveyor	774.00	1.37%	2,964.62	-	2,964.62	1.72	2,966.34
Recycling / Waste	158.00	0.28%	605.18	-	605.18	0.35	605.53
Land & Water Conservation	774.00	1.37%	2,964.62	-	2,964.62	1.72	2,966.34
Economic Development	319.04	0.57%	1,222.01	-	1,222.01	0.71	1,222.72
All Other	4,854.54	8.61%	18,594.14	-	18,594.14	10.79	18,604.92
<b>Total</b>	<b>56,404.50</b>	<b>100.00%</b>	<b>216,043.75</b>	<b>-</b>	<b>216,043.75</b>	<b>125.32</b>	<b>216,169.07</b>

Allocation Basis: Usable square footage by Department

Allocation Source: Square footage measurements provided by Maintenance Department

DEPARTMENT 1  
FISCAL 2017

RUSK COUNTY, WISCONSIN  
BUILDING DEPRECIATION  
FUNCTIONAL COST ALLOCATIONS

Department: Building Depreciation  
Function: Senior Youth Center

Total 1st Tier Allocation \$ 6,059.45  
Total 2nd Tier Allocation \$ 3.51  
**Total Allocated Cost \$ 6,062.96**

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Senior Services & Nutrition	50.00	50.00%	3,029.73	-	3,029.73	1.76	3,031.48
All Other	50.00	50.00%	3,029.73	-	3,029.73	1.76	3,031.48
<b>Total</b>	<b>100.00</b>	<b>100.00%</b>	<b>6,059.45</b>	<b>-</b>	<b>6,059.45</b>	<b>3.51</b>	<b>6,062.96</b>

Allocation Basis: Percentage of Utilized Space by Benefiting Department

Allocation Source: Information Provided by Finance and Human Services Departments

DEPARTMENT 1  
FISCAL 2017

RUSK COUNTY, WISCONSIN  
BUILDING DEPRECIATION  
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Building Depreciation

Grantee Department	Total	Government Center Complex	Senior Youth Center
Building Depreciation	-	-	-
Equipment Depreciation	-	-	-
Insurance	-	-	-
Administrative Coordinator	728.17	728.17	-
Other Expenses	-	-	-
Maintenance	10,209.72	10,209.72	-
Finance Department	4,277.05	4,277.05	-
County Clerk	3,824.81	3,824.81	-
County Treasurer	3,637.02	3,637.02	-
Corporation Counsel	1,052.67	1,052.67	-
Sheriff's Office	33,033.48	33,033.48	-
Information Technology Svcs	4,809.76	4,809.76	-
Child Support	3,303.60	3,303.60	-
Human Services	16,782.43	16,782.43	-
Public Health	7,341.11	7,341.11	-
Reproductive Health	674.52	674.52	-
Home Health	6,934.87	6,934.87	-
WIC	1,318.37	1,318.37	-
Senior Services & Nutrition	3,313.17	281.69	3,031.48
ADRC	1,849.17	1,849.17	-
Hospital / Nursing Home (RCMH)	-	-	-
Emergency Management	1,973.73	1,973.73	-
Clerk of Court	5,522.60	5,522.60	-
Courts / Judicial	18,859.63	18,859.63	-
District Attorney	6,931.04	6,931.04	-
Jail	43,253.36	43,253.36	-
Highway	-	-	-
Ambulance	262.14	262.14	-
Airport	-	-	-
Parks / Forestry	2,207.51	2,207.51	-
UW-Extension	6,292.93	6,292.93	-
Veterans Services	1,475.50	1,475.50	-
Zoning	2,966.34	2,966.34	-
Land Information / Surveyor	2,966.34	2,966.34	-
Recycling / Waste	605.53	605.53	-
Land & Water Conservation	2,966.34	2,966.34	-
Economic Development	1,222.72	1,222.72	-
All Other	21,636.40	18,604.92	3,031.48
<b>Total</b>	<b>222,232.04</b>	<b>216,169.07</b>	<b>6,062.96</b>

**DEPARTMENT 2  
FISCAL 2017**

**RUSK COUNTY, WISCONSIN  
EQUIPMENT DEPRECIATION  
NATURE AND EXTENT OF SERVICES**

Rusk County purchases furniture, office equipment and computer hardware and software for day-to-day operations. The County's Finance Department maintains a fixed asset system that tracks all assets purchases and is compliant with GASB reporting requirements including the recording of depreciation for all fixed assets. A total of \$149,303.70 in 2017 depreciation expense is applied to the appropriate Central Service Department included in this plan for allowable equipment depreciation expense.

Additionally, allowable interest of \$11,071.88 for the purchase of IT Equipment, \$1,388.33 for a Maintenance Department Tractor, and \$422.98 for Finance Department software, has been appropriately allocated to the benefiting department.

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 2  
FISCAL 2017

RUSK COUNTY, WISCONSIN  
EQUIPMENT DEPRECIATION  
DEPARTMENTAL COSTS BY FUNCTION

Department: Equipment Depreciation

Functions:	Total	Equipment Depreciation
<b>Cost Adjustments:</b>		
Equipment Depreciation Expense	149,303.70	149,303.70
Interest Expense	12,883.19	12,883.19
	<b>162,186.89</b>	<b>162,186.89</b>
<b>Total Cost Adjustments</b>		
<b>Incoming Costs</b>		
1st Allocation		
Building Depreciation	-	-
Total 1st Allocation	-	-
Unallocated	-	-
<b>Total 1st Tier Allocation</b>	<b>162,186.89</b>	<b>162,186.89</b>
2nd Allocation		
Equipment Depreciation	-	-
Insurance	-	-
Administrative Coordinator	-	-
Other Expenses	128.84	128.84
Maintenance	-	-
Finance Department	-	-
County Clerk	-	-
County Treasurer	-	-
Corporation Counsel	-	-
Sheriff's Office	-	-
Information Technology Svcs	-	-
Building Depreciation	-	-
Total 2nd Allocation	128.84	128.84
<b>Total 2nd Tier Allocation</b>	<b>128.84</b>	<b>128.84</b>
Unallocated	-	-
Total Incoming Costs	128.84	128.84
<b>Total Allocated Cost</b>	<b>162,315.73</b>	<b>162,315.73</b>

DEPARTMENT 2  
FISCAL 2017

RUSK COUNTY, WISCONSIN  
EQUIPMENT DEPRECIATION  
FUNCTIONAL COST ALLOCATIONS

Department: Equipment Depreciation  
Function: Equipment Depreciation

Total 1st Tier Allocation \$ 162,186.89  
Total 2nd Tier Allocation \$ 128.84  
**Total Allocated Cost \$ 162,315.73**

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Maintenance	37,035.50	22.84%	37,035.50	-	37,035.50	29.42	37,064.92
Finance Department	5,582.07	3.44%	5,582.07	-	5,582.07	4.43	5,586.50
Sheriff's Office	92,267.28	56.89%	92,267.28	-	92,267.28	73.30	92,340.58
Information Technology Svcs	27,302.04	16.83%	27,302.04	-	27,302.04	21.69	27,323.73
<b>Total</b>	<b>162,186.89</b>	<b>100.00%</b>	<b>162,186.89</b>	<b>-</b>	<b>162,186.89</b>	<b>128.84</b>	<b>162,315.73</b>

Allocation Basis: Depreciation Expense for Central Services Departments Equipment and Related Interest Expense during 2017

Allocation Source: Fixed Asset Management System and County Financial Records & Reports

DEPARTMENT 2  
FISCAL 2017

RUSK COUNTY, WISCONSIN  
EQUIPMENT DEPRECIATION  
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Equipment Depreciation

Grantee Department	Total	Equipment Depreciation
Building Depreciation	-	-
Equipment Depreciation	-	-
Insurance	-	-
Administrative Coordinator	-	-
Other Expenses	-	-
Maintenance	<b>37,064.92</b>	37,064.92
Finance Department	<b>5,586.50</b>	5,586.50
County Clerk	-	-
County Treasurer	-	-
Corporation Counsel	-	-
Sheriff's Office	<b>92,340.58</b>	92,340.58
Information Technology Svcs	<b>27,323.73</b>	27,323.73
Child Support	-	-
Human Services	-	-
Public Health	-	-
Reproductive Health	-	-
Home Health	-	-
WIC	-	-
Senior Services & Nutrition	-	-
ADRC	-	-
Hospital / Nursing Home (RCMH)	-	-
Emergency Management	-	-
Clerk of Court	-	-
Courts / Judicial	-	-
District Attorney	-	-
Jail	-	-
Highway	-	-
Ambulance	-	-
Airport	-	-
Parks / Forestry	-	-
UW-Extension	-	-
Veterans Services	-	-
Zoning	-	-
Land Information / Surveyor	-	-
Recycling / Waste	-	-
Land & Water Conservation	-	-
Economic Development	-	-
All Other	-	-
<b>Total</b>	<b>162,315.73</b>	<b>162,315.73</b>

**DEPARTMENT 3  
FISCAL 2017**

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

Rusk County provides liability and property insurance coverage to protect its employees and assets. Insurance premiums are charged directly to various programs/departments. The costs of insurance premiums not directly billed to departments/programs are allocated by the following functions:

- **Property Insurance:** Unbilled premiums are allocated based on usable square footage by benefiting departments not directly billed.
- **General Liability Insurance:** Related costs are allocated to departments not directly billed based on the number of employees.
- **Boiler/Breakdown Insurance:** Costs related to the exposure coverage related to the underground storage tanks, as well as boiler and equipment breakdown coverage are allocated to benefiting departments not directly billed.
- **Officials Bonds and Volunteers:** Costs related to officials bonds and employee related coverage have been allocated based on the number of covered employees by benefiting department not direct billed.
- **Direct Billed Liability Insurance:** Costs related to insurance coverage billed to departments have been added back for plan purposes to allocate indirect costs. Costs have been allocated based on the amounts billed. Previously billed amounts have been appropriately offset against allocated costs, leaving only the residual indirect costs.

Additionally, Rusk County received General Liability Insurance dividends, which have been distributed based on allocated costs to all benefiting departments.

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 3  
FISCAL 2017

RUSK COUNTY, WISCONSIN  
INSURANCE  
FUNCTIONAL COST ALLOCATIONS

Department: Insurance

Functions:	Total	General & Administrative	Property Insurance	General Liability Insurance
<b>Expenditures:</b>				
Worker Compensation	680.61			
Buildings	29,601.76		29,601.76	
Vehicles	(0.06)		(0.06)	
Public Liability	54,033.90			54,033.90
Underground Storage	76.90			
Equipment Breakdown / Boiler	1,936.67			
Officials Bond	3,181.80			
Employee Bonds	1,917.22			
Monies & Securities	68.49			
Volunteers	975.00			
<b>Total Expenditures</b>	<b>92,472.29</b>	-	<b>29,601.70</b>	<b>54,033.90</b>
<b>Cost Adjustments:</b>				
Insurance Dividend	2,899.00			769.91
Direct Billed Insurance	149,425.04			
<b>Total Cost Adjustments</b>	<b>152,324.04</b>	-	-	<b>769.91</b>
Disallowed / Capitalized	-			
General & Administrative Allocation	-	-	-	-
<b>Incoming Costs</b>				
1st Allocation				
Building Depreciation	-		-	-
Equipment Depreciation	-		-	-
Total 1st Allocation	-	-	-	-
Unallocated	-			
<b>Total 1st Tier Allocation</b>	<b>244,796.33</b>	-	<b>29,601.70</b>	<b>54,803.81</b>

DEPARTMENT 3  
FISCAL 2017

RUSK COUNTY, WISCONSIN  
INSURANCE  
FUNCTIONAL COST ALLOCATIONS

Department: Insurance

Functions:	Total	General & Administrative	Property Insurance	General Liability Insurance
2nd Allocation				
Insurance	-		-	-
Administrative Coordinator	162.02		19.83	36.19
Other Expenses	806.25		98.66	180.10
Maintenance	-		-	-
Finance Department	14,260.01		1,745.04	3,185.33
County Clerk	-		-	-
County Treasurer	57.71		7.06	12.89
Corporation Counsel	1,479.81		181.09	330.55
Sheriff's Office	-		-	-
Information Technology Svcs	-		-	-
Building Depreciation	-		-	-
Equipment Depreciation	-		-	-
Total 2nd Allocation	16,765.80	-	2,051.68	3,745.07
<b>Total 2nd Tier Allocation</b>	<b>16,765.80</b>	<b>-</b>	<b>2,051.68</b>	<b>3,745.07</b>
Unallocated	-			
Total Incoming Costs	16,765.80	-	2,051.68	3,745.07
<b>Total Allocated Cost</b>	<b>261,562.13</b>	<b>-</b>	<b>31,653.38</b>	<b>58,548.87</b>

DEPARTMENT 3  
FISCAL 2017

RUSK COUNTY, WISCONSIN  
INSURANCE  
FUNCTIONAL COST ALLOCATIONS

Department: Insurance

Functions:	Boiler / Breakdown Insurance	Officials, Employees & Volunteers Bonds	Direct Billed Liability Insurance
<b>Expenditures:</b>			
Worker Compensation		680.61	
Buildings			
Vehicles			
Public Liability			
Underground Storage	76.90		
Equipment Breakdown / Boiler	1,936.67		
Officials Bond		3,181.80	
Employee Bonds		1,917.22	
Monies & Securities		68.49	
Volunteers		975.00	
<b>Total Expenditures</b>	<b>2,013.57</b>	<b>6,823.12</b>	-
<b>Cost Adjustments:</b>			
Insurance Dividend			2,129.09
Direct Billed Insurance			149,425.04
<b>Total Cost Adjustments</b>	-	-	<b>151,554.13</b>
Disallowed / Capitalized			
General & Administrative Allocation	-	-	-
<b>Incoming Costs</b>			
1st Allocation			
Building Depreciation	-	-	-
Equipment Depreciation	-	-	-
<b>Total 1st Allocation</b>	-	-	-
Unallocated			
<b>Total 1st Tier Allocation</b>	<b>2,013.57</b>	<b>6,823.12</b>	<b>151,554.13</b>

DEPARTMENT 3  
FISCAL 2017

RUSK COUNTY, WISCONSIN  
INSURANCE  
FUNCTIONAL COST ALLOCATIONS

Department: Insurance

Functions:	Boiler / Breakdown Insurance	Officials, Employees & Volunteers Bonds	Direct Billed Liability Insurance
2nd Allocation			
Insurance	-	-	-
Administrative Coordinator	1.35	4.57	100.09
Other Expenses	6.71	22.74	498.04
Maintenance	-	-	-
Finance Department	118.70	402.23	8,808.70
County Clerk	-	-	-
County Treasurer	0.48	1.63	35.65
Corporation Counsel	12.32	41.74	914.11
Sheriff's Office	-	-	-
Information Technology Svcs	-	-	-
Building Depreciation	-	-	-
Equipment Depreciation	-	-	-
Total 2nd Allocation	139.56	472.91	10,356.58
<b>Total 2nd Tier Allocation</b>	<b>139.56</b>	<b>472.91</b>	<b>10,356.58</b>
Unallocated			
Total Incoming Costs	139.56	472.91	10,356.58
<b>Total Allocated Cost</b>	<b>2,153.13</b>	<b>7,296.03</b>	<b>161,910.72</b>

**DEPARTMENT 3  
FISCAL 2017**

**RUSK COUNTY, WISCONSIN  
INSURANCE  
FUNCTIONAL COST ALLOCATIONS**

**Department:** Insurance  
**Function:** Property Insurance

Total 1st Tier Allocation      \$ 29,601.70  
Total 2nd Tier Allocation      2,051.68  
  
Total Allocated Cost            \$ 31,653.38

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Administrative Coordinator	190.00	0.34%	99.71		99.71	6.91	106.63
Maintenance	2,664.00	4.72%	1,398.10		1,398.10	96.90	1,495.00
Finance Department	1,116.00	1.98%	585.69		585.69	40.59	626.28
County Clerk	998.00	1.77%	523.76		523.76	36.30	560.06
County Treasurer	949.00	1.68%	498.05		498.05	34.52	532.56
Corporation Counsel	274.67	0.49%	144.15		144.15	9.99	154.14
Sheriff's Office	8,619.35	15.28%	4,523.53		4,523.53	313.52	4,837.05
Information Technology Svcs	1,255.00	2.22%	658.64		658.64	45.65	704.29
Child Support	862.00	1.53%	452.39		452.39	31.35	483.74
Human Services	4,379.00	7.76%	2,298.15		2,298.15	159.28	2,457.43
Public Health	1,915.50	3.40%	1,005.28		1,005.28	69.68	1,074.95
Reproductive Health	176.00	0.31%	92.37		92.37	6.40	98.77
Home Health	1,809.50	3.21%	949.65		949.65	65.82	1,015.46
WIC	344.00	0.61%	180.53		180.53	12.51	193.05
Senior Services & Nutrition	73.50	0.13%	38.57		38.57	2.67	41.25
ADRC	482.50	0.86%	253.22		253.22	17.55	270.77
Emergency Management	515.00	0.91%	270.28		270.28	18.73	289.01
Clerk of Court	1,441.00	2.55%	756.25		756.25	52.42	808.67
Courts / Judicial	4,921.00	8.72%	2,582.59		2,582.59	179.00	2,761.59
District Attorney	1,808.50	3.21%	949.12		949.12	65.78	1,014.90
Jail	11,286.00	20.01%	5,923.02		5,923.02	410.52	6,333.54
Ambulance	68.40	0.12%	35.90		35.90	2.49	38.39
Parks / Forestry	576.00	1.02%	302.29		302.29	20.95	323.24
UW-Extension	1,642.00	2.91%	861.74		861.74	59.73	921.47
Veterans Services	385.00	0.68%	202.05		202.05	14.00	216.06
Zoning	774.00	1.37%	406.20		406.20	28.15	434.36
Land Information / Surveyor	774.00	1.37%	406.20		406.20	28.15	434.36
Recycling / Waste	158.00	0.28%	82.92		82.92	5.75	88.67
Land & Water Conservation	774.00	1.37%	406.20		406.20	28.15	434.36
Economic Development	319.04	0.57%	167.44		167.44	11.60	179.04
All Other	4,854.54	8.61%	2,547.72		2,547.72	176.58	2,724.30
<b>Total</b>	<b>56,404.50</b>	<b>100.00%</b>	<b>29,601.70</b>	<b>-</b>	<b>29,601.70</b>	<b>2,051.68</b>	<b>31,653.38</b>

Allocation Basis: Usable Square Footage by Department Not Directly Billed

Allocation Source: Accounting Records/Reports, and Maintenance Department Blueprints

**DEPARTMENT 3  
FISCAL 2017**

**RUSK COUNTY, WISCONSIN  
INSURANCE  
FUNCTIONAL COST ALLOCATIONS**

**Department:** Insurance  
**Function:** General Liability Insurance

Total 1st Tier Allocation \$ 54,803.81  
Total 2nd Tier Allocation 3,745.07  
  
**Total Allocated Cost \$ 58,548.87**

	<b>Allocation Units</b>	<b>Allocated Percentage</b>	<b>Gross Allocation</b>	<b>Direct Billed</b>	<b>1st Tier Allocation</b>	<b>2nd Tier Allocation</b>	<b>Total Allocated</b>
<b>Grantee Department</b>							
Administrative Coordinator	1	0.46%	251.39	-	251.39	17.18	268.57
Maintenance	6	2.75%	1,508.36	-	1,508.36	103.08	1,611.44
Finance Department	3	1.38%	754.18	-	754.18	51.54	805.72
County Clerk	3	1.38%	754.18	-	754.18	51.54	805.72
County Treasurer	4	1.83%	1,005.57	-	1,005.57	68.72	1,074.29
Sheriff's Office	26	11.93%	6,536.23	-	6,536.23	446.66	6,982.89
Information Technology Svcs	3	1.38%	754.18	-	754.18	51.54	805.72
Child Support	4	1.83%	1,005.57	-	1,005.57	68.72	1,074.29
Human Services	25	11.47%	6,284.84	-	6,284.84	429.48	6,714.32
Public Health	4	1.83%	1,005.57	-	1,005.57	68.72	1,074.29
Reproductive Health	1	0.46%	251.39	-	251.39	17.18	268.57
Home Health	5	2.29%	1,256.97	-	1,256.97	85.90	1,342.86
WIC	1	0.46%	251.39	-	251.39	17.18	268.57
Senior Services & Nutrition	17	7.80%	4,273.69	-	4,273.69	292.05	4,565.74
ADRC	4	1.83%	1,005.57	-	1,005.57	68.72	1,074.29
Emergency Management	1	0.46%	251.39	-	251.39	17.18	268.57
Clerk of Court	4	1.83%	1,005.57	-	1,005.57	68.72	1,074.29
Courts / Judicial	2	0.92%	502.79	-	502.79	34.36	537.15
District Attorney	3	1.38%	754.18	-	754.18	51.54	805.72
Jail	16	7.34%	4,022.30	-	4,022.30	274.87	4,297.16
Ambulance	51	23.39%	12,821.07	-	12,821.07	876.14	13,697.21
Parks / Forestry	8	3.67%	2,011.15	-	2,011.15	137.43	2,148.58
UW-Extension	3	1.38%	754.18	-	754.18	51.54	805.72
Veterans Services	1	0.46%	251.39	-	251.39	17.18	268.57
Zoning	2	0.92%	502.79	-	502.79	34.36	537.15
Land Information / Surveyor	4	1.83%	1,005.57	-	1,005.57	68.72	1,074.29
Recycling / Waste	1	0.46%	251.39	-	251.39	17.18	268.57
Land & Water Conservation	4	1.83%	1,005.57	-	1,005.57	68.72	1,074.29
Economic Development	1	0.46%	251.39	-	251.39	17.18	268.57
All Other	10	4.59%	2,513.94	-	2,513.94	171.79	2,685.73
<b>Total</b>	<b>218</b>	<b>100.00%</b>	<b>54,803.81</b>	<b>-</b>	<b>54,803.81</b>	<b>3,745.07</b>	<b>58,548.87</b>

Allocation Basis: Number of FTEs by Departments not Directly Billed

Allocation Source: County Financial and Insurance Records, Invoices, and Reports

DEPARTMENT 3  
FISCAL 2017

RUSK COUNTY, WISCONSIN  
INSURANCE  
FUNCTIONAL COST ALLOCATIONS

Department: Insurance  
Function: Boiler / Breakdown Insurance

Total 1st Tier Allocation \$ 2,013.57  
Total 2nd Tier Allocation 139.56  
**Total Allocated Cost \$ 2,153.13**

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Maintenance	100	100.00%	2,013.57	-	2,013.57	139.56	2,153.13
<b>Total</b>	<b>100</b>	<b>100.00%</b>	<b>2,013.57</b>	<b>-</b>	<b>2,013.57</b>	<b>139.56</b>	<b>2,153.13</b>

Allocation Basis: Direct Allocation to Benefiting Departments Not Direct Billed for Boiler Insurance

Allocation Source: Accounting Records, Invoices, and Insurance Records/Reports - County Auditor's Office

**DEPARTMENT 3  
FISCAL 2017**

**RUSK COUNTY, WISCONSIN  
INSURANCE  
FUNCTIONAL COST ALLOCATIONS**

**Department:** Insurance  
**Function:** Officials, Employees & Volunteers Bonds

Total 1st Tier Allocation \$ 6,823.12  
Total 2nd Tier Allocation 472.91  

---

Total Allocated Cost \$ 7,296.03

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Administrative Coordinator	1.00	0.33%	22.67	-	22.67	1.57	24.24
Maintenance	6.00	1.99%	136.01	-	136.01	9.43	145.44
Finance Department	3.00	1.00%	68.00	-	68.00	4.71	72.72
County Clerk	3.00	1.00%	68.00	-	68.00	4.71	72.72
County Treasurer	4.00	1.33%	90.67	-	90.67	6.28	96.96
Sheriff's Office	26.00	8.64%	589.37	-	589.37	40.85	630.22
Information Technology Svcs	3.00	1.00%	68.00	-	68.00	4.71	72.72
Child Support	4.00	1.33%	90.67	-	90.67	6.28	96.96
Human Services	25.00	8.31%	566.70	-	566.70	39.28	605.98
Public Health	4.00	1.33%	90.67	-	90.67	6.28	96.96
Reproductive Health	1.00	0.33%	22.67	-	22.67	1.57	24.24
Home Health	5.00	1.66%	113.34	-	113.34	7.86	121.20
WIC	1.00	0.33%	22.67	-	22.67	1.57	24.24
Senior Services & Nutrition	17.00	5.65%	385.36	-	385.36	26.71	412.07
ADRC	4.00	1.33%	90.67	-	90.67	6.28	96.96
Emergency Management	1.00	0.33%	22.67	-	22.67	1.57	24.24
Clerk of Court	4.00	1.33%	90.67	-	90.67	6.28	96.96
Courts / Judicial	2.00	0.66%	45.34	-	45.34	3.14	48.48
District Attorney	3.00	1.00%	68.00	-	68.00	4.71	72.72
Jail	16.00	5.32%	362.69	-	362.69	25.14	387.83
Highway	35.00	11.63%	793.39	-	793.39	54.99	848.38
Ambulance	51.00	16.94%	1,156.08	-	1,156.08	80.13	1,236.20
Parks / Forestry	8.00	2.66%	181.35	-	181.35	12.57	193.91
UW-Extension	3.00	1.00%	68.00	-	68.00	4.71	72.72
Veterans Services	1.00	0.33%	22.67	-	22.67	1.57	24.24
Zoning	2.00	0.66%	45.34	-	45.34	3.14	48.48
Land Information / Surveyor	4.00	1.33%	90.67	-	90.67	6.28	96.96
Recycling / Waste	1.00	0.33%	22.67	-	22.67	1.57	24.24
Land & Water Conservation	4.00	1.33%	90.67	-	90.67	6.28	96.96
Economic Development	1.00	0.33%	22.67	-	22.67	1.57	24.24
All Other	58.00	19.27%	1,314.75	-	1,314.75	91.13	1,405.88
<b>Total</b>	<b>301.00</b>	<b>100.00%</b>	<b>6,823.12</b>	<b>-</b>	<b>6,823.12</b>	<b>472.91</b>	<b>7,296.03</b>

Allocation Basis: Direct Allocation to Benefiting Department based on Number of Covered Employees

Allocation Source: County Financial and Insurance Records, Invoices, and Reports

**DEPARTMENT 3  
FISCAL 2017**

**RUSK COUNTY, WISCONSIN  
INSURANCE  
FUNCTIONAL COST ALLOCATIONS**

**Department:** Insurance  
**Function:** Direct Billed Liability Insurance

Total 1st Tier Allocation \$ 151,554.13  
Total 2nd Tier Allocation 10,356.58  
**Total Allocated Cost \$ 161,910.72**

	<b>Allocation Units</b>	<b>Allocated Percentage</b>	<b>Gross Allocation</b>	<b>Direct Billed</b>	<b>1st Tier Allocation</b>	<b>2nd Tier Allocation</b>	<b>Total Allocated</b>
<b>Grantee Department</b>							
Maintenance	1,361.31	0.91%	1,380.71	(1,361.31)	19.40	94.35	113.75
Sheriff's Office	18,306.41	12.25%	18,567.25	(18,306.41)	260.84	1,268.81	1,529.65
Senior Services & Nutrition	2,377.37	1.59%	2,411.24	(2,377.37)	33.87	164.77	198.65
Highway	79,260.73	53.04%	80,390.08	(79,260.73)	1,129.35	5,493.53	6,622.88
Ambulance	5,446.95	3.65%	5,524.56	(5,446.95)	77.61	377.53	455.14
Airport	3,249.74	2.17%	3,296.04	(3,249.74)	46.30	225.24	271.54
Parks / Forestry	7,330.69	4.91%	7,435.14	(7,330.69)	104.45	508.09	612.54
Zoning	567.56	0.38%	575.65	(567.56)	8.09	39.34	47.42
Recycling / Waste	1,915.59	1.28%	1,942.88	(1,915.59)	27.29	132.77	160.06
All Other	29,608.69	19.82%	30,030.57	(29,608.69)	421.88	2,052.17	2,474.05
	-	-	-	-	-	-	-
<b>Total</b>	<b>149,425.04</b>	<b>100.00%</b>	<b>151,554.13</b>	<b>(149,425.04)</b>	<b>2,129.09</b>	<b>10,356.58</b>	<b>12,485.68</b>

Allocation Basis: Property, Auto, and General Liability Premiums by Departments Direct Billed in 2017

Allocation Source: County Insurance and Financial Records & Reports

**DEPARTMENT 3  
FISCAL 2017**

**RUSK COUNTY, WISCONSIN  
INSURANCE  
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS**

Department: Insurance

<u>Grantee Department</u>	<u>Total</u>	<u>Property Insurance</u>	<u>General Liability Insurance</u>	<u>Underground Storage and Misc</u>	<u>Boiler / Breakdown Insurance</u>
Building Depreciation	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-
Insurance	-	-	-	-	-
Administrative Coordinator	<b>399.44</b>	106.63	268.57	-	-
Other Expenses	-	-	-	-	-
Maintenance	<b>5,518.75</b>	1,495.00	1,611.44	-	2,153.13
Finance Department	<b>1,504.72</b>	626.28	805.72	-	-
County Clerk	<b>1,438.50</b>	560.06	805.72	-	-
County Treasurer	<b>1,703.81</b>	532.56	1,074.29	-	-
Corporation Counsel	<b>154.14</b>	154.14	-	-	-
Sheriff's Office	<b>13,979.82</b>	4,837.05	6,982.89	-	-
Information Technology Svcs	<b>1,582.72</b>	704.29	805.72	-	-
Child Support	<b>1,654.99</b>	483.74	1,074.29	-	-
Human Services	<b>9,777.73</b>	2,457.43	6,714.32	-	-
Public Health	<b>2,246.20</b>	1,074.95	1,074.29	-	-
Reproductive Health	<b>391.58</b>	98.77	268.57	-	-
Home Health	<b>2,479.53</b>	1,015.46	1,342.86	-	-
WIC	<b>485.86</b>	193.05	268.57	-	-
Senior Services & Nutrition	<b>5,217.70</b>	41.25	4,565.74	-	-
ADRC	<b>1,442.02</b>	270.77	1,074.29	-	-
Hospital / Nursing Home (RCMH)	-	-	-	-	-
Emergency Management	<b>581.82</b>	289.01	268.57	-	-
Clerk of Court	<b>1,979.92</b>	808.67	1,074.29	-	-
Courts / Judicial	<b>3,347.22</b>	2,761.59	537.15	-	-
District Attorney	<b>1,893.34</b>	1,014.90	805.72	-	-
Jail	<b>11,018.53</b>	6,333.54	4,297.16	-	-
Highway	<b>7,471.25</b>	-	-	-	-
Ambulance	<b>15,426.94</b>	38.39	13,697.21	-	-
Airport	<b>271.54</b>	-	-	-	-
Parks / Forestry	<b>3,278.28</b>	323.24	2,148.58	-	-
UW-Extension	<b>1,799.90</b>	921.47	805.72	-	-
Veterans Services	<b>508.87</b>	216.06	268.57	-	-
Zoning	<b>1,067.41</b>	434.36	537.15	-	-
Land Information / Surveyor	<b>1,605.61</b>	434.36	1,074.29	-	-
Recycling / Waste	<b>541.54</b>	88.67	268.57	-	-
Land & Water Conservation	<b>1,605.61</b>	434.36	1,074.29	-	-
Economic Development	<b>471.85</b>	179.04	268.57	-	-
All Other	<b>9,289.95</b>	2,724.30	2,685.73	-	-
<b>Total</b>	<b>112,137.09</b>	<b>31,653.38</b>	<b>58,548.87</b>	-	<b>2,153.13</b>

DEPARTMENT 3  
FISCAL 2017

RUSK COUNTY, WISCONSIN  
INSURANCE  
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Insurance

Grantee Department	Officials, Employees & Volunteers Bonds	Direct Billed Liability Insurance
Building Depreciation	-	-
Equipment Depreciation	-	-
Insurance	-	-
Administrative Coordinator	24.24	-
Other Expenses	-	-
Maintenance	145.44	113.75
Finance Department	72.72	-
County Clerk	72.72	-
County Treasurer	96.96	-
Corporation Counsel	-	-
Sheriff's Office	630.22	1,529.65
Information Technology Svcs	72.72	-
Child Support	96.96	-
Human Services	605.98	-
Public Health	96.96	-
Reproductive Health	24.24	-
Home Health	121.20	-
WIC	24.24	-
Senior Services & Nutrition	412.07	198.65
ADRC	96.96	-
Hospital / Nursing Home (RCMH)	-	-
Emergency Management	24.24	-
Clerk of Court	96.96	-
Courts / Judicial	48.48	-
District Attorney	72.72	-
Jail	387.83	-
Highway	848.38	6,622.88
Ambulance	1,236.20	455.14
Airport	-	271.54
Parks / Forestry	193.91	612.54
UW-Extension	72.72	-
Veterans Services	24.24	-
Zoning	48.48	47.42
Land Information / Surveyor	96.96	-
Recycling / Waste	24.24	160.06
Land & Water Conservation	96.96	-
Economic Development	24.24	-
All Other	1,405.88	2,474.05
<b>Total</b>	<b>7,296.03</b>	<b>12,485.68</b>

**DEPARTMENT 4  
FISCAL 2017**

**RUSK COUNTY, WISCONSIN  
ADMINISTRATIVE COORDINATOR  
NATURE AND EXTENT OF SERVICES**

The Rusk County Administrative Coordinator is responsible for performing managerial and leadership functions including policy, operations, finances, external relations, and human resources. Additionally, the County contracts with a private law firm specializing in personnel law and labor relations to assist with the negotiation of contracts, grievances, and other human resources related matters. Services for the Administrative Coordinator have been identified based on an analysis of effort as documented on a Personnel Activity Report (PAR) as well as invoices for outside services. Cost have been functionalized as follows:

- **Personnel Services:** Services associated with the evaluation, supervision and general oversight of department heads, handling complaints regarding personnel, evaluating and making recommendations on staffing, and recommending human resources policy have been allocated based on the number of employees by department except for the Hospital/Nursing Home, which is not covered by these services.
- **Budget Oversight & Administration:** Services associated with the development and monitoring of the County's annual budget, including the capital improvements budget, have been allocated based on the number of payroll, accounts payable, and receipts transactions processed by departments during 2017.
- **Special Projects:** Services associated with specific projects and support to departments have been allocated based on an analysis of effort during 2017.
- **Department Specific:** Outside services and post-employment related costs are allocated directly to the benefiting departments based on information provided based on a review of invoices paid during 2017, as well as specific effort.

Cost related to external relations on behalf of the County Board as well as direct interaction with the County Board have been classified as General Government and are therefore removed from further allocation in the cost plan.

Ref.: 2 CFR 200 Subpart E.

**DEPARTMENT 4  
FISCAL 2017**

**RUSK COUNTY, WISCONSIN  
ADMINISTRATIVE COORDINATOR  
DEPARTMENTAL COSTS BY FUNCTION**

Department: Administrative Coordinator

Functions:	<u>Total</u>	<u>General &amp; Administrative</u>	<u>Personnel Services</u>	<u>Budget Oversight &amp; Admin.</u>
<b>Expenditures:</b>				
Salaries & Wages	74,509.71	16,392.14	15,050.96	14,752.92
Fringe Benefits	18,876.21	4,152.77	3,812.99	3,737.49
Post Employment-Non Law Enforcement	40,772.19			
Post Employment-Enforcement	28,624.84			
Section 125 Administration	750.00		750.00	
E CIVIS Contract	6,500.00		6,500.00	
Legal Fees	5,930.61		549.66	
UC Management Fees	2,020.00		2,020.00	
Communications	180.03		180.03	
Copies / Prints	655.50		655.50	
Office Supplies	812.10		812.10	
Travel/Training	569.40		569.40	
EAP Membership Fees	11,731.00		11,731.00	
HR-Fitness Incentives	1,083.50		1,083.50	
<b>Total Expenditures</b>	<b>193,015.09</b>	<b>20,544.90</b>	<b>43,715.15</b>	<b>18,490.41</b>
<b>Cost Adjustments:</b>				
Miscellaneous Reimbursement	(3,510.00)		(3,510.00)	
Transfer UC Management Fees to Chapt 5	(2,020.00)		(2,020.00)	
<b>Total Cost Adjustments</b>	<b>(5,530.00)</b>	<b>-</b>	<b>(5,530.00)</b>	<b>-</b>
General & Administrative Allocation	-	(20,544.90)	5,207.41	2,202.61
Disallowed / Capitalized	(15,666.02)			
<b>Incoming Costs</b>				
1st Allocation				
Building Depreciation	727.75		184.46	78.02
Equipment Depreciation	-		-	-
Insurance	373.78		94.74	40.07
<b>Total 1st Allocation</b>	<b>1,101.52</b>	<b>-</b>	<b>279.20</b>	<b>118.09</b>

DEPARTMENT 4  
FISCAL 2017

RUSK COUNTY, WISCONSIN  
ADMINISTRATIVE COORDINATOR  
DEPARTMENTAL COSTS BY FUNCTION

Department: Administrative Coordinator

Functions:	Total	General & Administrative	Personnel Services	Budget Oversight & Admin.
Unallocated	(89.40)			
<b>Total 1st Tier Allocation</b>	<b>172,831.19</b>	-	<b>43,671.76</b>	<b>20,811.11</b>
2nd Allocation				
Building Depreciation	0.42		0.11	0.05
Equipment Depreciation	-		-	-
Insurance	25.66		6.50	2.75
Administrative Coordinator	941.37		238.60	100.92
Other Expenses	310.52		78.71	33.29
Maintenance	1,290.98		327.22	138.41
Finance Department	9,937.83		2,518.89	1,065.43
County Clerk	9.40		2.38	1.01
County Treasurer	112.11		28.42	12.02
Corporation Counsel	1,479.81		375.08	158.65
Sheriff's Office	-		-	-
Information Technology Svcs	-		-	-
<b>Total 2nd Allocation</b>	<b>14,108.12</b>	-	<b>3,575.91</b>	<b>1,512.52</b>
Unallocated	(1,145.08)			
<b>Total 2nd Tier Allocation</b>	<b>12,963.04</b>	-	<b>3,575.91</b>	<b>1,512.52</b>
Total Incoming Costs	13,975.16	-	3,855.11	1,630.62
<b>Total Allocated Cost</b>	<b>185,794.22</b>	-	<b>47,247.67</b>	<b>22,323.63</b>

**DEPARTMENT 4  
FISCAL 2017**

**RUSK COUNTY, WISCONSIN  
ADMINISTRATIVE COORDINATOR  
DEPARTMENTAL COSTS BY FUNCTION**

Department:

Functions:	Special Projects	Department Specific	General Government
<b>Expenditures:</b>			
Salaries & Wages	10,282.34	6,929.40	11,101.95
Fringe Benefits	2,604.92	1,755.49	2,812.56
Post Employment-Non Law Enforcement		40,772.19	
Post Employment-Enforcement		28,624.84	
Section 125 Administration			
E CIVIS Contract			
Legal Fees		5,296.95	84.00
UC Management Fees			
Communications			
Copies / Prints			
Office Supplies			
Travel/Training			
EAP Membership Fees			
HR-Fitness Incentives			
<b>Total Expenditures</b>	<b>12,887.26</b>	<b>83,378.87</b>	<b>13,998.50</b>
<b>Cost Adjustments:</b>			
Miscellaneous Reimbursement			
Transfer UC Management Fees to Chapt 5			
<b>Total Cost Adjustments</b>	-	-	-
General & Administrative Allocation	1,535.15	9,932.21	1,667.52
Disallowed / Capitalized			(15,666.02)
<b>Incoming Costs</b>			
1st Allocation			
Building Depreciation	54.38	351.82	59.07
Equipment Depreciation	-	-	-
Insurance	27.93	180.70	30.34
<b>Total 1st Allocation</b>	<b>82.31</b>	<b>532.52</b>	<b>89.40</b>

DEPARTMENT 4  
FISCAL 2017

RUSK COUNTY, WISCONSIN  
ADMINISTRATIVE COORDINATOR  
DEPARTMENTAL COSTS BY FUNCTION

Department:

Functions:	Special Projects	Department Specific	General Government
Unallocated			(89.40)
<b>Total 1st Tier Allocation</b>	<b>14,504.71</b>	<b>93,843.60</b>	-
2nd Allocation			
Building Depreciation	0.03	0.20	0.03
Equipment Depreciation	-	-	-
Insurance	1.92	12.41	2.08
Administrative Coordinator	70.34	455.10	76.41
Other Expenses	23.20	150.12	25.20
Maintenance	96.46	624.11	104.78
Finance Department	742.57	4,804.34	806.60
County Clerk	0.70	4.55	0.76
County Treasurer	8.38	54.20	9.10
Corporation Counsel	110.57	715.40	120.11
Sheriff's Office	-	-	-
Information Technology Svcs	-	-	-
<b>Total 2nd Allocation</b>	<b>1,054.18</b>	<b>6,820.42</b>	<b>1,145.08</b>
Unallocated			(1,145.08)
<b>Total 2nd Tier Allocation</b>	<b>1,054.18</b>	<b>6,820.42</b>	-
Total Incoming Costs	1,136.49	7,352.94	-
<b>Total Allocated Cost</b>	<b>15,558.90</b>	<b>100,664.02</b>	-

**DEPARTMENT 4  
FISCAL 2017**

**RUSK COUNTY, WISCONSIN  
ADMINISTRATIVE COORDINATOR  
FUNCTIONAL COST ALLOCATIONS**

Department: Administrative Coordinator  
Function: Personnel Services

Total 1st Tier Allocation \$ 43,671.76  
Total 2nd Tier Allocation 3,575.91

**Total Allocated Cost \$ 47,247.67**

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Administrative Coordinator	1.00	0.33%	145.09	-	145.09	-	145.09
Maintenance	6.00	1.99%	870.53	-	870.53	71.52	942.05
Finance Department	3.00	1.00%	435.27	-	435.27	35.76	471.03
County Clerk	3.00	1.00%	435.27	-	435.27	35.76	471.03
County Treasurer	4.00	1.33%	580.36	-	580.36	47.68	628.03
Sheriff's Office	26.00	8.64%	3,772.31	-	3,772.31	309.91	4,082.22
Information Technology Svcs	3.00	1.00%	435.27	-	435.27	35.76	471.03
Child Support	4.00	1.33%	580.36	-	580.36	47.68	628.03
Human Services	25.00	8.31%	3,627.22	-	3,627.22	297.99	3,925.22
Public Health	4.00	1.33%	580.36	-	580.36	47.68	628.03
Reproductive Health	1.00	0.33%	145.09	-	145.09	11.92	157.01
Home Health	5.00	1.66%	725.44	-	725.44	59.60	785.04
WIC	1.00	0.33%	145.09	-	145.09	11.92	157.01
Senior Services & Nutrition	17.00	5.65%	2,466.51	-	2,466.51	202.64	2,669.15
ADRC	4.00	1.33%	580.36	-	580.36	47.68	628.03
Emergency Management	1.00	0.33%	145.09	-	145.09	11.92	157.01
Clerk of Court	4.00	1.33%	580.36	-	580.36	47.68	628.03
Courts / Judicial	2.00	0.66%	290.18	-	290.18	23.84	314.02
District Attorney	3.00	1.00%	435.27	-	435.27	35.76	471.03
Jail	16.00	5.32%	2,321.42	-	2,321.42	190.72	2,512.14
Highway	35.00	11.63%	5,078.11	-	5,078.11	417.19	5,495.30
Ambulance	51.00	16.94%	7,399.53	-	7,399.53	607.91	8,007.44
Parks / Forestry	8.00	2.66%	1,160.71	-	1,160.71	95.36	1,256.07
UW-Extension	3.00	1.00%	435.27	-	435.27	35.76	471.03
Veterans Services	1.00	0.33%	145.09	-	145.09	11.92	157.01
Zoning	2.00	0.66%	290.18	-	290.18	23.84	314.02
Land Information / Surveyor	4.00	1.33%	580.36	-	580.36	47.68	628.03
Recycling / Waste	1.00	0.33%	145.09	-	145.09	11.92	157.01
Land & Water Conservation	4.00	1.33%	580.36	-	580.36	47.68	628.03
Economic Development	1.00	0.33%	145.09	-	145.09	11.92	157.01
All Other	58.00	19.27%	8,415.16	-	8,415.16	691.34	9,106.50
<b>Total</b>	<b>301.00</b>	<b>100.00%</b>	<b>43,671.76</b>	<b>-</b>	<b>43,671.76</b>	<b>3,575.91</b>	<b>47,247.67</b>

Allocation Basis: Number of Employees by Benefiting Department

Allocation Source: County Human Resources and Financial Records & Reports

**DEPARTMENT 4  
FISCAL 2017**

**RUSK COUNTY, WISCONSIN  
ADMINISTRATIVE COORDINATOR  
FUNCTIONAL COST ALLOCATIONS**

**Department: Administrative Coordinator  
Function: Budget Oversight & Admin.**

Total 1st Tier Allocation \$ 20,811.11  
Total 2nd Tier Allocation 1,512.52  
**Total Allocated Cost \$ 22,323.63**

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Insurance	22	0.08%	16.98	-	16.98	-	16.98
Administrative Coordinator	35	0.13%	27.01	-	27.01	-	27.01
Other Expenses	12	0.04%	9.26	-	9.26	0.67	9.93
Maintenance	282	1.05%	217.61	-	217.61	15.85	233.46
Finance Department	144	0.53%	111.12	-	111.12	8.09	119.21
County Clerk	975	3.62%	752.38	-	752.38	54.80	807.17
County Treasurer	263	0.98%	202.95	-	202.95	14.78	217.73
Corporation Counsel	10	0.04%	7.72	-	7.72	0.56	8.28
Sheriff's Office	1,308	4.85%	1,009.34	-	1,009.34	73.51	1,082.85
Information Technology Svcs	93	0.34%	71.77	-	71.77	5.23	76.99
Child Support	185	0.69%	142.76	-	142.76	10.40	153.16
Human Services	1,483	5.50%	1,144.38	-	1,144.38	83.35	1,227.73
Public Health	637	2.36%	491.55	-	491.55	35.80	527.35
Reproductive Health	63	0.23%	48.62	-	48.62	3.54	52.16
Home Health	291	1.08%	224.56	-	224.56	16.35	240.91
WIC	39	0.14%	30.10	-	30.10	2.19	32.29
Senior Services & Nutrition	1,207	4.48%	931.40	-	931.40	67.84	999.24
ADRC	154	0.57%	118.84	-	118.84	8.66	127.49
Hospital / Nursing Home (RCMH)	4,656	17.26%	3,592.89	-	3,592.89	261.68	3,854.56
Emergency Management	30	0.11%	23.15	-	23.15	1.69	24.84
Clerk of Court	340	1.26%	262.37	-	262.37	19.11	281.48
Courts / Judicial	402	1.49%	310.21	-	310.21	22.59	332.80
District Attorney	200	0.74%	154.33	-	154.33	11.24	165.57
Jail	731	2.71%	564.09	-	564.09	41.08	605.17
Highway	1,863	6.91%	1,437.62	-	1,437.62	104.71	1,542.32
Ambulance	1,752	6.50%	1,351.96	-	1,351.96	98.47	1,450.43
Airport	152	0.56%	117.29	-	117.29	8.54	125.84
Parks / Forestry	1,454	5.39%	1,122.01	-	1,122.01	81.72	1,203.72
UW-Extension	346	1.28%	267.00	-	267.00	19.45	286.44
Veterans Services	79	0.29%	60.96	-	60.96	4.44	65.40
Zoning	372	1.38%	287.06	-	287.06	20.91	307.97
Land Information / Surveyor	230	0.85%	177.48	-	177.48	12.93	190.41
Recycling / Waste	96	0.36%	74.08	-	74.08	5.40	79.48
Land & Water Conservation	204	0.76%	157.42	-	157.42	11.47	168.89
Economic Development	130	0.48%	100.32	-	100.32	7.31	107.62
All Other	6,729	24.95%	5,192.55	-	5,192.55	378.19	5,570.74
<b>Total</b>	<b>26,969</b>	<b>100.00%</b>	<b>20,811.11</b>	<b>-</b>	<b>20,811.11</b>	<b>1,512.52</b>	<b>22,323.63</b>

Allocation Basis: Total Number of Payroll, Accounts Payable and Cash Receipt Transactions by Department During 2017

Allocation Source: County Financial Records and Reports



**DEPARTMENT 4  
FISCAL 2017**

**RUSK COUNTY, WISCONSIN  
ADMINISTRATIVE COORDINATOR  
FUNCTIONAL COST ALLOCATIONS**

**Department: Administrative Coordinator  
Function: Special Projects**

Total 1st Tier Allocation           \$ 14,504.71  
Total 2nd Tier Allocation           1,054.18  
  
**Total Allocated Cost               \$ 15,558.90**

	Allocated Allocation Units	Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Insurance	1.00	1.00%	145.05	-	145.05	-	145.05
Administrative Coordinator	4.00	4.00%	580.19	-	580.19	-	580.19
Maintenance	10.00	10.00%	1,450.47	-	1,450.47	110.97	1,561.44
Finance Department	5.00	5.00%	725.24	-	725.24	55.48	780.72
Sheriff's Office	4.00	4.00%	580.19	-	580.19	44.39	624.58
Information Technology Svcs	1.00	1.00%	145.05	-	145.05	11.10	156.14
Public Health	1.00	1.00%	145.05	-	145.05	11.10	156.14
Home Health	1.00	1.00%	145.05	-	145.05	11.10	156.14
Hospital / Nursing Home (RCMH)	48.00	48.00%	6,962.26	-	6,962.26	532.64	7,494.90
Parks / Forestry	10.00	10.00%	1,450.47	-	1,450.47	110.97	1,561.44
All Other	15.00	15.00%	2,175.71	-	2,175.71	166.45	2,342.16
<b>Total</b>	<b>100</b>	<b>100.00%</b>	<b>14,504.71</b>	<b>-</b>	<b>14,504.71</b>	<b>1,054.18</b>	<b>15,558.90</b>

Allocation Basis: Time and Effort Analysis by Benefiting Department During 2017

Allocation Source: Administrative Coordinator

**DEPARTMENT 4  
FISCAL 2017**

**RUSK COUNTY, WISCONSIN  
ADMINISTRATIVE COORDINATOR  
FUNCTIONAL COST ALLOCATIONS**

**Department:** Administrative Coordinator  
**Function:** Department Specific

Total 1st Tier Allocation           \$ 93,843.60  
Total 2nd Tier Allocation           6,820.42  
  
**Total Allocated Cost               \$ 100,664.02**

	<u>Allocation Units</u>	<u>Allocated Percentage</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>1st Tier Allocation</u>	<u>2nd Tier Allocation</u>	<u>Total Allocated</u>
<b>Grantee Department</b>							
Administrative Coordinator	168.00	0.20%	189.09	-	189.09	-	189.09
Sheriff's Office	16,102.90	19.31%	18,123.95	-	18,123.95	1,319.88	19,443.83
Human Services	20,569.06	24.67%	23,150.65	-	23,150.65	1,685.95	24,836.60
Public Health	1,949.04	2.34%	2,193.66	-	2,193.66	159.75	2,353.41
Home Health	1,519.15	1.82%	1,709.82	-	1,709.82	124.52	1,834.33
Senior Services & Nutrition	5,780.86	6.93%	6,506.41	-	6,506.41	473.83	6,980.24
Clerk of Court	2,304.07	2.76%	2,593.25	-	2,593.25	188.85	2,782.10
Jail	33,872.79	40.63%	38,124.10	-	38,124.10	2,776.40	40,900.50
Highway	630.00	0.76%	709.07	-	709.07	51.64	760.71
Parks / Forestry	483.00	0.58%	543.62	-	543.62	39.59	583.21
<b>Total</b>	<b>83,378.87</b>	<b>100.00%</b>	<b>93,843.60</b>	<b>-</b>	<b>93,843.60</b>	<b>6,820.42</b>	<b>100,664.02</b>

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Personnel Activity Report & County Financial Records and Reports

**DEPARTMENT 4  
FISCAL 2017**

**RUSK COUNTY, WISCONSIN  
ADMINISTRATIVE COORDINATOR  
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS**

Department: Administrative Coordinator

<b>Grantee Department</b>	<b>Total</b>	<b>Personnel Services</b>	<b>Budget Oversight &amp; Admin.</b>	<b>Special Projects</b>	<b>Department Specific</b>
Building Depreciation	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-
Insurance	<b>162.02</b>	-	16.98	145.05	-
Administrative Coordinator	<b>941.37</b>	145.09	27.01	580.19	189.09
Other Expenses	<b>9.93</b>	-	9.93	-	-
Maintenance	<b>2,736.95</b>	942.05	233.46	1,561.44	-
Finance Department	<b>1,370.96</b>	471.03	119.21	780.72	-
County Clerk	<b>1,278.20</b>	471.03	807.17	-	-
County Treasurer	<b>845.76</b>	628.03	217.73	-	-
Corporation Counsel	<b>8.28</b>	-	8.28	-	-
Sheriff's Office	<b>25,233.48</b>	4,082.22	1,082.85	624.58	19,443.83
Information Technology Svcs	<b>704.16</b>	471.03	76.99	156.14	-
Child Support	<b>781.19</b>	628.03	153.16	-	-
Human Services	<b>29,989.55</b>	3,925.22	1,227.73	-	24,836.60
Public Health	<b>3,664.95</b>	628.03	527.35	156.14	2,353.41
Reproductive Health	<b>209.16</b>	157.01	52.16	-	-
Home Health	<b>3,016.43</b>	785.04	240.91	156.14	1,834.33
WIC	<b>189.30</b>	157.01	32.29	-	-
Senior Services & Nutrition	<b>10,648.62</b>	2,669.15	999.24	-	6,980.24
ADRC	<b>755.53</b>	628.03	127.49	-	-
Hospital / Nursing Home (RCMH)	<b>11,349.47</b>	-	3,854.56	7,494.90	-
Emergency Management	<b>181.84</b>	157.01	24.84	-	-
Clerk of Court	<b>3,691.61</b>	628.03	281.48	-	2,782.10
Courts / Judicial	<b>646.82</b>	314.02	332.80	-	-
District Attorney	<b>636.60</b>	471.03	165.57	-	-
Jail	<b>44,017.81</b>	2,512.14	605.17	-	40,900.50
Highway	<b>7,798.33</b>	5,495.30	1,542.32	-	760.71
Ambulance	<b>9,457.87</b>	8,007.44	1,450.43	-	-
Airport	<b>125.84</b>	-	125.84	-	-
Parks / Forestry	<b>4,604.44</b>	1,256.07	1,203.72	1,561.44	583.21
UW-Extension	<b>757.47</b>	471.03	286.44	-	-
Veterans Services	<b>222.41</b>	157.01	65.40	-	-
Zoning	<b>621.98</b>	314.02	307.97	-	-
Land Information / Surveyor	<b>818.44</b>	628.03	190.41	-	-
Recycling / Waste	<b>236.48</b>	157.01	79.48	-	-
Land & Water Conservation	<b>796.92</b>	628.03	168.89	-	-
Economic Development	<b>264.63</b>	157.01	107.62	-	-
All Other	<b>17,019.40</b>	9,106.50	5,570.74	2,342.16	-
<b>Total</b>	<b>185,794.22</b>	<b>47,247.67</b>	<b>22,323.63</b>	<b>15,558.90</b>	<b>100,664.02</b>

**DEPARTMENT 5  
FISCAL 2017**

**RUSK COUNTY, WISCONSIN**

**OTHER EXPENSES**

**NATURE AND EXTENT OF SERVICES**

Rusk County hires various consulting firms to provide such services as: Independent Single Audit; preparation of an Indirect Cost Allocation Plan; asset appraisal system update, and Unemployment Compensation consulting services. Related costs have been identified and are allocated as follows:

- **General Audit:** An independent audit and consulting firm prepares the annual audit for Several departments are billed for audit services related to their operations. The remaining audit costs are allocated to departments not direct billed based on the number of payroll, accounts payable and cash receipt transactions during 2017.
- **Cost Allocation Plan:** The County retains the services of a consulting firm to prepare its central services indirect cost allocation plan. This plan is necessary for the identification and eventual reimbursement of administrative program costs applicable to various federally funded programs. Costs associated with this study have been allocated based on departmental functions analyzed for the 2016 cost allocation plan, prepared during 2017.
- **Unemployment Compensation Administration:** A private consulting firm manages Rusk County's Unemployment Compensation program. Costs for unemployment payments are billed directly to the department that employed the claimant. Costs for the program administration are allocated based on the unemployment compensation payments by department during 2017.
- **Billed Audit Services:** Costs associated with audit services billed to departments have been added back for the purposes of allocating indirect costs. Costs are allocated based on the amounts billed in 2017. Amounts previously direct billed have been appropriately offset against allocated costs, leaving only the residual indirect costs.

Ref.: 2 CFR 200 Subpart E.

**DEPARTMENT 5  
FISCAL 2017**

**RUSK COUNTY, WISCONSIN  
OTHER EXPENSES  
DEPARTMENTAL COSTS BY FUNCTION**

Department: Other Expenses

Functions:	Total	General & Administrative	General Audit Services
<b>Expenditures:</b>			
Independent Audit/Single Audit	23,400.00		23,400.00
Cost Allocation Plan Consulting	4,122.00		
<b>Total Expenditures</b>	<b>27,522.00</b>	<b>-</b>	<b>23,400.00</b>
<b>Cost Adjustments:</b>			
Appraisal of Assets (transfer from Chpt. 8)	1,225.00		1,225.00
UC Management Consulting (transfer from Chpt. 4)	2,020.00		
Billed Audit Services	17,450.00		
<b>Total Cost Adjustments</b>	<b>20,695.00</b>	<b>-</b>	<b>1,225.00</b>
General & Administrative Allocation	-	-	-
Disallowed / Capitalized	-		
<b>Incoming Costs</b>			
1st Allocation			
Building Depreciation	-		-
Equipment Depreciation	-		-
Insurance	-		-
Administrative Coordinator	9.26		4.94
Total 1st Allocation	9.26	-	4.94
<b>Total 1st Tier Allocation</b>	<b>48,226.26</b>	<b>-</b>	<b>24,629.94</b>
2nd Allocation			
Building Depreciation	-		-
Equipment Depreciation	-		-
Insurance	-		-
Administrative Coordinator	0.67		0.36
Other Expenses	533.47		284.36
Maintenance	-		-

DEPARTMENT 5  
FISCAL 2017

RUSK COUNTY, WISCONSIN  
OTHER EXPENSES  
DEPARTMENTAL COSTS BY FUNCTION

Department: Other Expenses

Functions:	Total	General & Administrative	General Audit Services
Finance Department	48,979.06		26,107.96
County Clerk	-		-
County Treasurer	28.76		15.33
Corporation Counsel	-		-
Sheriff's Office	-		-
Information Technology Svcs	-		-
<b>Total 2nd Allocation</b>	<b>49,541.97</b>	-	<b>26,408.01</b>
<b>Total 2nd Tier Allocation</b>	<b>49,541.97</b>	-	<b>26,408.01</b>
Total Incoming Costs	49,551.23	-	26,412.95
<b>Total Allocated Cost</b>	<b>97,768.23</b>	-	<b>51,037.95</b>



DEPARTMENT 5  
FISCAL 2017

RUSK COUNTY, WISCONSIN  
OTHER EXPENSES  
DEPARTMENTAL COSTS BY FUNCTION

Department: Other Expenses

Functions:	Cost Allocation Plan	Unemployment Compensation Admin	Billed Audit Services
<b>Expenditures:</b>			
Independent Audit/Single Audit			
Cost Allocation Plan Consulting	4,122.00		
<b>Total Expenditures</b>	<b>4,122.00</b>	-	-
<b>Cost Adjustments:</b>			
Appraisal of Assets (transfer from Chpt. 8)			
UC Management Consulting (transfer from Chpt. 4)		2,020.00	
Billed Audit Services			17,450.00
<b>Total Cost Adjustments</b>	-	<b>2,020.00</b>	<b>17,450.00</b>
General & Administrative Allocation	-	-	-
Disallowed / Capitalized			
<b>Incoming Costs</b>			
1st Allocation			
Building Depreciation	-	-	-
Equipment Depreciation	-	-	-
Insurance	-	-	-
Administrative Coordinator	0.83	-	3.50
Total 1st Allocation	0.83	-	3.50
<b>Total 1st Tier Allocation</b>	<b>4,122.83</b>	<b>2,020.00</b>	<b>17,453.50</b>
2nd Allocation			
Building Depreciation	-	-	-
Equipment Depreciation	-	-	-
Insurance	-	-	-
Administrative Coordinator	0.06	-	0.25
Other Expenses	47.60	-	201.51
Maintenance	-	-	-

DEPARTMENT 5  
FISCAL 2017

RUSK COUNTY, WISCONSIN  
OTHER EXPENSES  
DEPARTMENTAL COSTS BY FUNCTION

Department: Other Expenses

Functions:	Cost Allocation Plan	Unemployment Compensation Admin	Billed Audit Services
Finance Department	4,370.23	-	18,500.87
County Clerk	-	-	-
County Treasurer	2.57	-	10.86
Corporation Counsel	-	-	-
Sheriff's Office	-	-	-
Information Technology Svcs	-	-	-
Total 2nd Allocation	4,420.46	-	18,713.49
<b>Total 2nd Tier Allocation</b>	<b>4,420.46</b>	-	<b>18,713.49</b>
Total Incoming Costs	4,421.29	-	18,716.99
<b>Total Allocated Cost</b>	<b>8,543.29</b>	<b>2,020.00</b>	<b>36,166.99</b>

**DEPARTMENT 5  
FISCAL 2017**

**RUSK COUNTY, WISCONSIN  
OTHER EXPENSES  
FUNCTIONAL COST ALLOCATIONS**

**Department: Other Expenses  
Function: General Audit Services**

Total 1st Tier Allocation      \$ 24,629.94  
Total 2nd Tier Allocation      \$ 26,408.01  
  
**Total Allocated Cost            \$ 51,037.95**

	<u>Allocation Units</u>	<u>Allocated Percentage</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>1st Tier Allocation</u>	<u>2nd Tier Allocation</u>	<u>Total Allocated</u>
<b>Grantee Department</b>							
Insurance	22	0.13%	33.22	-	33.22	-	33.22
Administrative Coordinator	35	0.21%	52.85	-	52.85	-	52.85
Other Expenses	12	0.07%	18.12	-	18.12	-	18.12
Maintenance	282	1.73%	425.80	-	425.80	458.48	884.28
Finance Department	144	0.88%	217.43	-	217.43	234.12	451.55
County Clerk	975	5.98%	1,472.18	-	1,472.18	1,585.16	3,057.34
County Treasurer	263	1.61%	397.11	-	397.11	427.59	824.70
Corporation Counsel	10	0.06%	15.10	-	15.10	16.26	31.36
Sheriff's Office	1,308	8.02%	1,974.99	-	1,974.99	2,126.56	4,101.54
Information Technology Svcs	93	0.57%	140.42	-	140.42	151.20	291.62
Emergency Management	30	0.18%	45.30	-	45.30	48.77	94.07
Clerk of Court	340	2.08%	513.38	-	513.38	552.77	1,066.15
Courts / Judicial	402	2.46%	606.99	-	606.99	653.58	1,260.57
District Attorney	200	1.23%	301.99	-	301.99	325.16	627.15
Jail	731	4.48%	1,103.76	-	1,103.76	1,188.47	2,292.22
Ambulance	1,752	10.74%	2,645.39	-	2,645.39	2,848.42	5,493.81
Airport	152	0.93%	229.51	-	229.51	247.12	476.63
Parks / Forestry	1,454	8.91%	2,195.43	-	2,195.43	2,363.93	4,559.36
UW-Extension	346	2.12%	522.43	-	522.43	562.53	1,084.96
Zoning	372	2.28%	561.69	-	561.69	604.80	1,166.49
Land Information / Surveyor	230	1.41%	347.28	-	347.28	373.94	721.22
Recycling / Waste	96	0.59%	144.95	-	144.95	156.08	301.03
Land & Water Conservation	204	1.25%	308.03	-	308.03	331.66	639.69
Economic Development	130	0.80%	196.29	-	196.29	211.36	407.65
All Other	6,729	41.25%	10,160.30	-	10,160.30	10,940.07	21,100.37
<b>Total</b>	<b>16,312</b>	<b>100.00%</b>	<b>24,629.94</b>	<b>-</b>	<b>24,629.94</b>	<b>26,408.01</b>	<b>51,037.95</b>

Allocation Basis: Payroll, Accounts Payable and Receipt Transactions Processed During 2017 For Departments Not Direct Billed

Allocation Source: County Financial Records and Reports

**DEPARTMENT 5  
FISCAL 2017**

**RUSK COUNTY, WISCONSIN  
OTHER EXPENSES  
FUNCTIONAL COST ALLOCATIONS**

**Department: Other Expenses  
Function: Cost Allocation Plan**

Total 1st Tier Allocation      \$ 4,122.83  
Total 2nd Tier Allocation      \$ 4,420.46  
  
**Total Allocated Cost            \$ 8,543.29**

	<b>Allocation Units</b>	<b>Allocated Percentage</b>	<b>Gross Allocation</b>	<b>Direct Billed</b>	<b>1st Tier Allocation</b>	<b>2nd Tier Allocation</b>	<b>Total Allocated</b>
<b>Grantee Department</b>							
Building Depreciation	1	3.13%	128.84	-	128.84	-	128.84
Equipment Depreciation	1	3.13%	128.84	-	128.84	-	128.84
Insurance	6	18.75%	773.03	-	773.03	-	773.03
Administrative Coordinator	2	6.25%	257.68	-	257.68	-	257.68
Other Expenses	4	12.50%	515.35	-	515.35	-	515.35
Maintenance	4	12.50%	515.35	-	515.35	982.32	1,497.68
Finance Department	4	12.50%	515.35	-	515.35	982.32	1,497.68
County Clerk	3	9.38%	386.51	-	386.51	736.74	1,123.26
County Treasurer	3	9.38%	386.51	-	386.51	736.74	1,123.26
Corporation Counsel	1	3.13%	128.84	-	128.84	245.58	374.42
Sheriff's Office	2	6.25%	257.68	-	257.68	491.16	748.84
Information Technology Svcs	1	3.13%	128.84	-	128.84	245.58	374.42
<b>Total</b>	<b>32</b>	<b>100.00%</b>	<b>4,122.83</b>	<b>-</b>	<b>4,122.83</b>	<b>4,420.46</b>	<b>8,543.29</b>

Allocation Basis: Number of Departmental Functions Analyzed in 2016 Indirect Cost Allocation Plan

Allocation Source: 2016 Indirect Cost Allocation Plan Prepared During 2017

DEPARTMENT 5  
FISCAL 2017

RUSK COUNTY, WISCONSIN  
OTHER EXPENSES  
FUNCTIONAL COST ALLOCATIONS

Department: Other Expenses  
Function: Unemployment Compensation Admin

Total 1st Tier Allocation \$ 2,020.00  
Total 2nd Tier Allocation \$ -  
**Total Allocated Cost \$ 2,020.00**

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
County Treasurer	8.55	0.09%	1.73		1.73	-	1.73
Sheriff's Office	169.56	1.70%	34.28		34.28	-	34.28
Home Health	1,037.00	10.38%	209.67		209.67	-	209.67
Hospital / Nursing Home (RCMH)	6,161.03	61.67%	1,245.67		1,245.67	-	1,245.67
Highway	2,438.78	24.41%	493.09		493.09	-	493.09
Ambulance	175.89	1.76%	35.56		35.56	-	35.56
<b>Total</b>	<b>9,990.81</b>	<b>100.00%</b>	<b>2,020.00</b>	<b>-</b>	<b>2,020.00</b>	<b>-</b>	<b>2,020.00</b>

Allocation Basis: Unemployment Compensation Payments by Department during 2017

Allocation Source: County Financial Records and Reports

DEPARTMENT 5  
FISCAL 2017

RUSK COUNTY, WISCONSIN  
OTHER EXPENSES  
FUNCTIONAL COST ALLOCATIONS

Department: Other Expenses  
Function: Billed Audit Services

Total 1st Tier Allocation \$ 17,453.50  
Total 2nd Tier Allocation \$ 18,713.49  
  
Total Allocated Cost \$ 36,166.99

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Child Support	2,428.00	13.91%	2,428.49	(2,428.00)	0.49	2,603.80	2,604.29
Human Services	4,342.54	24.89%	4,343.41	(4,342.54)	0.87	4,656.97	4,657.84
Public Health	619.77	3.55%	619.89	(619.77)	0.12	664.65	664.77
Home Health	1,850.00	10.60%	1,850.37	(1,850.00)	0.37	1,983.95	1,984.32
Senior Services & Nutrition	820.00	4.70%	820.16	(820.00)	0.16	879.37	879.54
ADRC	966.69	5.54%	966.88	(966.69)	0.19	1,036.68	1,036.88
Highway	3,000.00	17.19%	3,000.60	(3,000.00)	0.60	3,217.22	3,217.82
Veterans Services	123.00	0.70%	123.02	(123.00)	0.02	131.91	131.93
All Other	3,300.00	18.91%	3,300.66	(3,300.00)	0.66	3,538.94	3,539.60
<b>Total</b>	<b>17,450.00</b>	<b>100.00%</b>	<b>17,453.50</b>	<b>(17,450.00)</b>	<b>3.50</b>	<b>18,713.49</b>	<b>18,716.99</b>

Allocation Basis: Billed Audit Costs by Benefiting Department in 2017

Allocation Source: County Financial Records and Reports

**DEPARTMENT 5  
FISCAL 2017**

**RUSK COUNTY, WISCONSIN  
OTHER EXPENSES  
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS**

Department: Other Expenses

<u>Grantee Department</u>	<u>Total</u>	<u>General Audit Services</u>	<u>Cost Allocation Plan</u>	<u>Unemployment Compensation Admin</u>	<u>Billed Audit Services</u>
Building Depreciation	128.84	-	128.84	-	-
Equipment Depreciation	128.84	-	128.84	-	-
Insurance	806.25	33.22	773.03	-	-
Administrative Coordinator	310.52	52.85	257.68	-	-
Other Expenses	533.47	18.12	515.35	-	-
Maintenance	2,381.96	884.28	1,497.68	-	-
Finance Department	1,949.22	451.55	1,497.68	-	-
County Clerk	4,180.60	3,057.34	1,123.26	-	-
County Treasurer	1,949.69	824.70	1,123.26	1.73	-
Corporation Counsel	405.78	31.36	374.42	-	-
Sheriff's Office	4,884.66	4,101.54	748.84	34.28	-
Information Technology Svcs	666.04	291.62	374.42	-	-
Child Support	2,604.29	-	-	-	2,604.29
Human Services	4,657.84	-	-	-	4,657.84
Public Health	664.77	-	-	-	664.77
Reproductive Health	-	-	-	-	-
Home Health	2,193.99	-	-	209.67	1,984.32
WIC	-	-	-	-	-
Senior Services & Nutrition	879.54	-	-	-	879.54
ADRC	1,036.88	-	-	-	1,036.88
Hospital / Nursing Home (RCMH)	1,245.67	-	-	1,245.67	-
Emergency Management	94.07	94.07	-	-	-
Clerk of Court	1,066.15	1,066.15	-	-	-
Courts / Judicial	1,260.57	1,260.57	-	-	-
District Attorney	627.15	627.15	-	-	-
Jail	2,292.22	2,292.22	-	-	-
Highway	3,710.91	-	-	493.09	3,217.82
Ambulance	5,529.37	5,493.81	-	35.56	-
Airport	476.63	476.63	-	-	-
Parks / Forestry	4,559.36	4,559.36	-	-	-
UW-Extension	1,084.96	1,084.96	-	-	-
Veterans Services	131.93	-	-	-	131.93
Zoning	1,166.49	1,166.49	-	-	-
Land Information / Surveyor	721.22	721.22	-	-	-
Recycling / Waste	301.03	301.03	-	-	-
Land & Water Conservation	639.69	639.69	-	-	-
Economic Development	407.65	407.65	-	-	-
All Other	24,639.97	21,100.37	-	-	3,539.60
<b>Total</b>	<b>80,318.23</b>	<b>51,037.95</b>	<b>8,543.29</b>	<b>2,020.00</b>	<b>18,716.99</b>

**DEPARTMENT 6  
FISCAL 2017**

**RUSK COUNTY, WISCONSIN**

**MAINTENANCE**

**NATURE AND EXTENT OF SERVICES**

The Rusk County's Maintenance Department is responsible for providing custodial and maintenance services for the County properties including the Government Center Complex. Utility and supply costs are reviewed and allocated to the appropriate property based on information obtained from the financial reports. Personnel related costs are assigned to the appropriate property as identified on the employee Personnel Activity Reports (PARs). Identified costs are allocated to benefiting departments based on usable square footage according to the following functional cost areas:

- Government Center: including all departments located in the facility excluding the Jail;
- Government Center Utilities: including all departments located in the facility;
- Jail Maintenance: specific to the secure portion of the Law Enforcement Center;
- Senior/Youth Center: based on percentage of utilized space in the facility;
- Miscellaneous Properties: assigned based on actual work effort identified by staff on the PARs and a review of expenses.

Amounts previously direct billed for maintenance and related services have been appropriately offset against allocated costs.

Ref.: 2 CFR 200 Subpart E.

**DEPARTMENT 6  
FISCAL 2017**

**RUSK COUNTY, WISCONSIN  
MAINTENANCE  
DEPARTMENTAL COSTS BY FUNCTION**

Department: Maintenance

Functions:	<u>Total</u>	<u>General &amp; Administrative</u>	<u>Government Center</u>	<u>Government Center Utilities</u>
<b>Expenditures:</b>				
Salaries & Wages	236,417.58	36,644.72	63,123.49	-
Fringe Benefits	118,261.82	18,330.58	31,575.91	-
Cleaning Contract	32,150.10		21,433.45	
Telephone	6,311.55	5,898.24		
Utilities	145,409.23			127,680.73
Refuse	771.04			
Contract Maintenance	13,298.73		8,576.77	
Repairs	51,360.07		40,226.47	
Mileage	1,222.39	1,222.39		
Supplies	16,756.13		16,756.13	
Snow Removal	7,827.13		6,728.83	
Equipment	5,000.00	5,000.00		
Blacktop	161,530.97	161,530.97		
Transfer to Maintenance	3,531.53			
<b>Total Expenditures</b>	<b>799,848.27</b>	<b>228,626.91</b>	<b>188,421.05</b>	<b>127,680.73</b>
<b>Cost Adjustments:</b>				
Sale of Miscellaneous Property	(2,678.06)	(2,678.06)		
Transfer from Tax Deeds	(1,500.00)			
Miscellaneous Revenue	(51,930.14)		(51,930.14)	
Transfer from Jail Assessment	(6,500.00)			
Transfer from Sr Center	(6,139.89)			
Transfers to Other Funds	(56.94)			
Charges to Other Departments	(2,060.22)			
<b>Total Cost Adjustments</b>	<b>(70,865.25)</b>	<b>(2,678.06)</b>	<b>(51,930.14)</b>	<b>-</b>
General & Administrative Allocation	-	(59,417.88)	18,774.64	-
Disallowed / Capitalized	(166,530.97)	(166,530.97)		
<b>Incoming Costs</b>				
1st Allocation				
Building Depreciation	10,203.80	3,453.25	5,948.51	-

DEPARTMENT 6  
FISCAL 2017

RUSK COUNTY, WISCONSIN  
MAINTENANCE  
DEPARTMENTAL COSTS BY FUNCTION

Department: Maintenance

Functions:	Total	General & Administrative	Government Center	Government Center Utilities
Equipment Depreciation	37,035.50	12,533.85	21,590.56	-
Insurance	5,075.43	1,717.67	2,958.82	-
Administrative Coordinator	2,538.62	859.14	1,479.93	-
Other Expenses	941.15	318.51	548.66	-
<b>Total 1st Allocation</b>	<b>55,794.51</b>	<b>18,882.42</b>	<b>32,526.49</b>	<b>-</b>
General & Administrative Allocation	(0.00)	(18,882.42)	16,638.96	-
<b>Total 1st Tier Allocation</b>	<b>618,246.56</b>	<b>-</b>	<b>204,431.01</b>	<b>127,680.73</b>
2nd Allocation				
Building Depreciation	5.92	2.00	3.45	-
Equipment Depreciation	29.42	9.96	17.15	-
Insurance	443.31	150.03	258.44	-
Administrative Coordinator	198.33	67.12	115.62	-
Other Expenses	1,440.80	487.61	839.94	-
Maintenance	18,100.92	6,125.86	10,552.29	-
Finance Department	3,601.13	1,218.72	2,099.35	-
County Clerk	7,834.92	2,651.55	4,567.52	-
County Treasurer	902.54	305.44	526.15	-
Corporation Counsel	1,479.81	500.81	862.68	-
Sheriff's Office	-	-	-	-
Information Technology Svcs	6,202.43	2,099.08	3,615.83	-
<b>Total 2nd Allocation</b>	<b>40,239.54</b>	<b>13,618.18</b>	<b>23,458.42</b>	<b>-</b>
General & Administrative Allocation	0.00	(13,618.18)	12,000.18	-
<b>Total 2nd Tier Allocation</b>	<b>40,239.54</b>	<b>-</b>	<b>35,458.60</b>	<b>-</b>
Total Incoming Costs	96,034.04	-	84,624.06	-
<b>Total Allocated Cost</b>	<b>\$ 658,486.09</b>	<b>\$ -</b>	<b>\$ 239,889.61</b>	<b>\$ 127,680.73</b>

DEPARTMENT 6  
FISCAL 2017

RUSK COUNTY, WISCONSIN  
MAINTENANCE  
DEPARTMENTAL COSTS BY FUNCTION

Department: Maintenance

Functions:	Jail Maintenance	Senior/Youth Services Center	Miscellaneous Properties
<b>Expenditures:</b>			
Salaries & Wages	8,511.03	4,255.52	123,882.81
Fringe Benefits	4,257.43	2,128.71	61,969.19
Cleaning Contract	10,716.65	-	
Telephone	67.48	345.83	
Utilities	-	17,728.50	
Refuse	771.04	-	
Contract Maintenance	4,721.96	-	
Repairs	7,621.56	3,512.04	
Mileage	-	-	
Supplies	-	-	
Snow Removal	-	1,098.30	
Equipment	-	-	
Blacktop	-	-	
Transfer to Maintenance	1,471.31	2,060.22	
<b>Total Expenditures</b>	<b>38,138.46</b>	<b>31,129.12</b>	<b>185,852.01</b>
<b>Cost Adjustments:</b>			
Sale of Miscellaneous Property			
Transfer from Tax Deeds			(1,500.00)
Miscellaneous Revenue			
Transfer from Jail Assessment	(6,500.00)		
Transfer from Sr Center		(6,139.89)	
Transfers to Other Funds		(56.94)	
Charges to Other Departments		(2,060.22)	
<b>Total Cost Adjustments</b>	<b>(6,500.00)</b>	<b>(8,257.05)</b>	<b>(1,500.00)</b>
General & Administrative Allocation	2,531.41	1,265.71	36,846.12
Disallowed / Capitalized			
<b>Incoming Costs</b>			
1st Allocation			
Building Depreciation	802.05	-	-

DEPARTMENT 6  
FISCAL 2017

RUSK COUNTY, WISCONSIN  
MAINTENANCE  
DEPARTMENTAL COSTS BY FUNCTION

Department: Maintenance

Functions:	Jail Maintenance	Senior/Youth Services Center	Miscellaneous Properties
Equipment Depreciation	2,911.09	-	-
Insurance	398.94	-	-
Administrative Coordinator	199.54	-	-
Other Expenses	73.98	-	-
<b>Total 1st Allocation</b>	<b>4,385.59</b>	<b>-</b>	<b>-</b>
General & Administrative Allocation	2,243.46	-	-
<b>Total 1st Tier Allocation</b>	<b>40,798.92</b>	<b>24,137.78</b>	<b>221,198.12</b>
2nd Allocation			
Building Depreciation	0.47	-	-
Equipment Depreciation	2.31	-	-
Insurance	34.85	-	-
Administrative Coordinator	15.59	-	-
Other Expenses	113.25	-	-
Maintenance	1,422.78	-	-
Finance Department	283.06	-	-
County Clerk	615.85	-	-
County Treasurer	70.94	-	-
Corporation Counsel	116.32	-	-
Sheriff's Office	-	-	-
Information Technology Svcs	487.53	-	-
<b>Total 2nd Allocation</b>	<b>3,162.93</b>	<b>-</b>	<b>-</b>
General & Administrative Allocation	1,618.00	-	-
<b>Total 2nd Tier Allocation</b>	<b>4,780.93</b>	<b>-</b>	<b>-</b>
Total Incoming Costs	11,409.99	-	-
<b>Total Allocated Cost</b>	<b>\$ 45,579.86</b>	<b>\$ 24,137.78</b>	<b>\$ 221,198.12</b>

**DEPARTMENT 6  
FISCAL 2017**

**RUSK COUNTY, WISCONSIN  
MAINTENANCE  
FUNCTIONAL COST ALLOCATIONS**

Department: Maintenance  
Function: Government Center

Total 1st Tier Allocation \$ 204,431.01  
Total 2nd Tier Allocation \$ 35,458.60  
**Total Allocated Cost \$ 239,889.61**

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Administrative Coordinator	190.00	0.42%	860.89	-	860.89	-	860.89
Maintenance	2,664.00	5.90%	12,070.53	-	12,070.53	-	12,070.53
Finance Department	1,116.00	2.47%	5,056.57	-	5,056.57	936.29	5,992.86
County Clerk	998.00	2.21%	4,521.92	-	4,521.92	837.29	5,359.21
County Treasurer	949.00	2.10%	4,299.90	-	4,299.90	796.18	5,096.08
Corporation Counsel	274.67	0.61%	1,244.53	-	1,244.53	230.44	1,474.97
Sheriff's Office	8,619.35	19.10%	39,054.10	-	39,054.10	7,231.37	46,285.46
Information Technology Svcs	1,255.00	2.78%	5,686.38	-	5,686.38	1,052.91	6,739.28
Child Support	862.00	1.91%	3,905.70	-	3,905.70	723.19	4,628.90
Human Services	4,379.00	9.71%	19,841.16	-	19,841.16	3,673.84	23,515.00
Public Health	1,915.50	4.25%	8,679.09	-	8,679.09	1,607.04	10,286.14
Reproductive Health	176.00	0.39%	797.45	-	797.45	147.66	945.11
Home Health	1,809.50	4.01%	8,198.81	-	8,198.81	1,518.11	9,716.92
WIC	344.00	0.76%	1,558.66	-	1,558.66	288.61	1,847.26
Senior Services & Nutrition	73.50	0.16%	333.03	-	333.03	61.66	394.69
ADRC	482.50	1.07%	2,186.20	-	2,186.20	404.80	2,591.00
Emergency Management	515.00	1.14%	2,333.45	-	2,333.45	432.07	2,765.52
Clerk of Court	1,441.00	3.19%	6,529.14	-	6,529.14	1,208.95	7,738.10
Courts / Judicial	4,921.00	10.91%	22,296.95	-	22,296.95	4,128.57	26,425.51
District Attorney	1,808.50	4.01%	8,194.28	-	8,194.28	1,517.28	9,711.55
Ambulance	68.40	0.15%	309.92	-	309.92	57.39	367.30
Parks / Forestry	576.00	1.28%	2,609.84	-	2,609.84	483.25	3,093.09
UW-Extension	1,642.00	3.64%	7,439.87	-	7,439.87	1,377.59	8,817.45
Veterans Services	385.00	0.85%	1,744.43	-	1,744.43	323.00	2,067.43
Zoning	774.00	1.72%	3,506.98	-	3,506.98	649.36	4,156.34
Land Information / Surveyor	774.00	1.72%	3,506.98	-	3,506.98	649.36	4,156.34
Recycling / Waste	158.00	0.35%	715.89	(1,500.00)	(784.11)	132.56	(651.55)
Land & Water Conservation	774.00	1.72%	3,506.98	-	3,506.98	649.36	4,156.34
Economic Development	319.04	0.71%	1,445.57	-	1,445.57	267.67	1,713.24
All Other	4,854.54	10.76%	21,995.82	(13,360.00)	8,635.82	4,072.81	12,708.63
<b>Total</b>	<b>45,118.50</b>	<b>100.00%</b>	<b>204,431.01</b>	<b>(14,860.00)</b>	<b>189,571.01</b>	<b>35,458.60</b>	<b>225,029.61</b>

Allocation Basis: Usable Square Footage by Department excluding Jail

Allocation Source: Maintenance Department Measurements

**DEPARTMENT 6  
FISCAL 2017**

**RUSK COUNTY, WISCONSIN  
MAINTENANCE  
FUNCTIONAL COST ALLOCATIONS**

**Department: Maintenance**  
**Function: Government Center Utilities**

Total 1st Tier Allocation \$ 127,680.73  
Total 2nd Tier Allocation \$ -

**Total Allocated Cost \$ 127,680.73**

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Administrative Coordinator	190.00	0.34%	430.10	-	430.10	-	430.10
Maintenance	2,664.00	4.72%	6,030.40	-	6,030.40	-	6,030.40
Finance Department	1,116.00	1.98%	2,526.25	-	2,526.25	-	2,526.25
County Clerk	998.00	1.77%	2,259.13	-	2,259.13	-	2,259.13
County Treasurer	949.00	1.68%	2,148.22	-	2,148.22	-	2,148.22
Corporation Counsel	274.67	0.49%	621.76	-	621.76	-	621.76
Sheriff's Office	8,619.35	15.28%	19,511.29	-	19,511.29	-	19,511.29
Information Technology Svcs	1,255.00	2.22%	2,840.90	-	2,840.90	-	2,840.90
Child Support	862.00	1.53%	1,951.28	-	1,951.28	-	1,951.28
Human Services	4,379.00	7.76%	9,912.58	-	9,912.58	-	9,912.58
Public Health	1,915.50	3.40%	4,336.04	-	4,336.04	-	4,336.04
Reproductive Health	176.00	0.31%	398.40	-	398.40	-	398.40
Home Health	1,809.50	3.21%	4,096.10	-	4,096.10	-	4,096.10
WIC	344.00	0.61%	778.70	-	778.70	-	778.70
Senior Services & Nutrition	73.50	0.13%	166.38	-	166.38	-	166.38
ADRC	482.50	0.86%	1,092.22	-	1,092.22	-	1,092.22
Emergency Management	515.00	0.91%	1,165.79	-	1,165.79	-	1,165.79
Clerk of Court	1,441.00	2.55%	3,261.94	-	3,261.94	-	3,261.94
Courts / Judicial	4,921.00	8.72%	11,139.48	-	11,139.48	-	11,139.48
District Attorney	1,808.50	3.21%	4,093.83	-	4,093.83	-	4,093.83
Jail	11,286.00	20.01%	25,547.69	-	25,547.69	-	25,547.69
Ambulance	68.40	0.12%	154.83	-	154.83	-	154.83
Parks / Forestry	576.00	1.02%	1,303.87	-	1,303.87	-	1,303.87
UW-Extension	1,642.00	2.91%	3,716.93	-	3,716.93	-	3,716.93
Veterans Services	385.00	0.68%	871.51	-	871.51	-	871.51
Zoning	774.00	1.37%	1,752.07	-	1,752.07	-	1,752.07
Land Information / Surveyor	774.00	1.37%	1,752.07	-	1,752.07	-	1,752.07
Recycling / Waste	158.00	0.28%	357.66	-	357.66	-	357.66
Land & Water Conservation	774.00	1.37%	1,752.07	-	1,752.07	-	1,752.07
Economic Development	319.04	0.57%	722.20	-	722.20	-	722.20
All Other	4,854.54	8.61%	10,989.04	-	10,989.04	-	10,989.04
<b>Total</b>	<b>56,404.50</b>	<b>100.00%</b>	<b>127,680.73</b>	<b>-</b>	<b>127,680.73</b>	<b>-</b>	<b>127,680.73</b>

Allocation Basis: Usable Square Footage by Department

Allocation Source: Maintenance Department Measurements

DEPARTMENT 6  
FISCAL 2017

RUSK COUNTY, WISCONSIN  
MAINTENANCE  
FUNCTIONAL COST ALLOCATIONS

Department: Maintenance  
Function: Jail Maintenance

Total 1st Tier Allocation \$ 40,798.92  
Total 2nd Tier Allocation \$ 4,780.93  
  
Total Allocated Cost \$ 45,579.86

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Jail	100.00	100.00%	40,798.92	(1,471.31)	39,327.61	4,780.93	44,108.55
<b>Total</b>	<b>100.00</b>	<b>100.00%</b>	<b>40,798.92</b>	<b>(1,471.31)</b>	<b>39,327.61</b>	<b>4,780.93</b>	<b>44,108.55</b>

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Maintenance Department Personnel Activity Reports

DEPARTMENT 6  
FISCAL 2017

RUSK COUNTY, WISCONSIN  
MAINTENANCE  
FUNCTIONAL COST ALLOCATIONS

Department: Maintenance  
Function: Senior/Youth Services Center

Total 1st Tier Allocation \$ 24,137.78  
Total 2nd Tier Allocation \$ -  
**Total Allocated Cost \$ 24,137.78**

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Senior Services & Nutrition	50.00	50.00%	12,068.89	-	12,068.89	-	12,068.89
All Other	50.00	50.00%	12,068.89	-	12,068.89	-	12,068.89
<b>Total</b>	<b>100.00</b>	<b>100.00%</b>	<b>24,137.78</b>	<b>-</b>	<b>24,137.78</b>	<b>-</b>	<b>24,137.78</b>

Allocation Basis: Percentage of Utilized Space by Benefiting Department

Allocation Source: Information Provided by Finance and Human Services Departments

DEPARTMENT 6  
FISCAL 2017

RUSK COUNTY, WISCONSIN  
MAINTENANCE  
FUNCTIONAL COST ALLOCATIONS

Department: Maintenance  
Function: Miscellaneous Properties

Total 1st Tier Allocation \$ 221,198.12  
Total 2nd Tier Allocation \$ -  
**Total Allocated Cost \$ 221,198.12**

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Airport	54,803.95	31.09%	68,775.45	(14,955.65)	53,819.80	-	53,819.80
Parks / Forestry	25,990.82	14.75%	32,616.82	(7,841.20)	24,775.62	-	24,775.62
All Other	95,467.69	54.16%	119,805.85	(11,423.07)	108,382.78	-	108,382.78
<b>Total</b>	<b>176,262.46</b>	<b>100.00%</b>	<b>221,198.12</b>	<b>(34,219.92)</b>	<b>186,978.20</b>	<b>-</b>	<b>186,978.20</b>

Allocation Basis: Direct Allocation by Workhours to Benefiting Department

Allocation Source: Personnel Activity Reports (PARs) from Maintenance Department Employees

**DEPARTMENT 6  
FISCAL 2017**

**RUSK COUNTY, WISCONSIN  
MAINTENANCE  
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS**

Department: Maintenance

<u>Grantee Department</u>	<u>Total</u>	<u>Government Center</u>	<u>Government Center Utilities</u>	<u>Jail Maintenance</u>	<u>Senior/Youth Services Center</u>	<u>Miscellaneous Properties</u>
Building Depreciation	-	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-	-
Insurance	-	-	-	-	-	-
Administrative Coordinator	1,290.98	860.89	430.10	-	-	-
Other Expenses	-	-	-	-	-	-
Maintenance	18,100.92	12,070.53	6,030.40	-	-	-
Finance Department	8,519.11	5,992.86	2,526.25	-	-	-
County Clerk	7,618.34	5,359.21	2,259.13	-	-	-
County Treasurer	7,244.30	5,096.08	2,148.22	-	-	-
Corporation Counsel	2,096.74	1,474.97	621.76	-	-	-
Sheriff's Office	65,796.76	46,285.46	19,511.29	-	-	-
Information Technology Svcs	9,580.18	6,739.28	2,840.90	-	-	-
Child Support	6,580.17	4,628.90	1,951.28	-	-	-
Human Services	33,427.58	23,515.00	9,912.58	-	-	-
Public Health	14,622.18	10,286.14	4,336.04	-	-	-
Reproductive Health	1,343.52	945.11	398.40	-	-	-
Home Health	13,813.02	9,716.92	4,096.10	-	-	-
WIC	2,625.96	1,847.26	778.70	-	-	-
Senior Services & Nutrition	561.07	394.69	166.38	-	-	-
ADRC	3,683.22	2,591.00	1,092.22	-	-	-
Hospital / Nursing Home (RCMH)	-	-	-	-	-	-
Emergency Management	3,931.31	2,765.52	1,165.79	-	-	-
Clerk of Court	11,000.03	7,738.10	3,261.94	-	-	-
Courts / Judicial	37,565.00	26,425.51	11,139.48	-	-	-
District Attorney	13,805.38	9,711.55	4,093.83	-	-	-
Jail	69,656.24	-	25,547.69	44,108.55	-	-
Highway	-	-	-	-	-	-
Ambulance	522.14	367.30	154.83	-	-	-
Airport	65,888.69	-	-	-	12,068.89	53,819.80
Parks / Forestry	41,241.46	3,093.09	1,303.87	-	12,068.89	24,775.62
UW-Extension	12,534.39	8,817.45	3,716.93	-	-	-
Veterans Services	2,938.94	2,067.43	871.51	-	-	-
Zoning	5,908.41	4,156.34	1,752.07	-	-	-
Land Information / Surveyor	5,908.41	4,156.34	1,752.07	-	-	-
Recycling / Waste	(293.89)	(651.55)	357.66	-	-	-
Land & Water Conservation	5,908.41	4,156.34	1,752.07	-	-	-
Economic Development	2,435.44	1,713.24	722.20	-	-	-
All Other	132,080.44	12,708.63	10,989.04	-	-	108,382.78
<b>Total</b>	<b>607,934.86</b>	<b>225,029.61</b>	<b>127,680.73</b>	<b>44,108.55</b>	<b>24,137.78</b>	<b>186,978.20</b>

**DEPARTMENT 7  
FISCAL 2017**

**RUSK COUNTY, WISCONSIN  
FINANCE DEPARTMENT  
NATURE AND EXTENT OF SERVICES**

The Office of the Rusk County Auditor manages the general accounting program and budget preparation for the County including the implementation of fiscal policies, system controls, accounts payable and maintains related records and reports. In addition, this Department provides specialized support to departments upon request. Costs have been assigned to the following functions based on an analysis of expenditures and recorded time/effort as reported on the Personnel Activity Reports (PARs). Functionalized costs are allocated as follows:

- **General Accounting:** Costs related to the operations and management of the general accounting system are allocated based on the number of expenditure and receipt transactions processed by benefiting department during 2017. Note: The Hospital/Nursing Home operates its own accounting system independent of the County's General Ledger therefore only incidental activity has been recorded.
- **Budgets:** Costs related to the preparation of the annual budget are allocated based on the number of payroll, accounts payable, and cash receipt transactions processed by department in the Finance Department during 2017, including incidental activity for the Hospital/Nursing Home.
- **Department Specific:** Costs related to assisting various departments including responsibilities of Risk Management and Audit have been identified based on information provided on the employee's Personnel Activity Reports (PARs) and allocated to the benefiting department for further allocation by the appropriate function.
- **Payroll:** Costs related for the payroll processing and management tasks have been allocated based on the number of payroll checks issued by department during 2017 with the Hospital/Nursing Home weighted at 95% reduction due to the minimal effort required of the County Auditor's office.

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 7  
FISCAL 2017

RUSK COUNTY, WISCONSIN  
FINANCE DEPARTMENT  
DEPARTMENTAL COSTS BY FUNCTION

Department: Finance Department

Functions:	Total	General & Administrative	General Accounting
<b>Expenditures:</b>			
Salaries & Wages	171,843.94	25,948.43	65,644.39
Fringe Benefits	93,286.01	14,086.19	35,635.26
Consultant Services	400.00		400.00
Communications	409.88	409.88	
Software Support	15,504.00	2,550.00	2,278.00
Postage	220.22	220.22	
Central Duplication	1,662.18	1,662.18	
Office Supplies	468.95	468.95	
Association Dues	25.00	25.00	
Continuing Education	1,443.44	1,443.44	
Filing Penalties	32.26		
<b>Total Expenditures</b>	<b>285,295.88</b>	<b>46,814.29</b>	<b>103,957.64</b>
<b>Cost Adjustments:</b>			
Miscellaneous Revenue	(354.00)		
<b>Total Cost Adjustments</b>	<b>(354.00)</b>	<b>-</b>	<b>-</b>
General & Administrative Allocation	-	(46,814.29)	21,063.67
Disallowed / Capitalized	-		
<b>Incoming Costs</b>			
1st Allocation			
Building Depreciation	4,274.57	645.46	1,632.88
Equipment Depreciation	5,582.07	842.89	2,132.35
Insurance	1,407.87	212.59	537.81
Administrative Coordinator	1,271.62	192.02	485.76
Other Expenses	732.78	110.65	279.92
Maintenance	7,582.82	1,145.01	2,896.64
<b>Total 1st Allocation</b>	<b>20,851.74</b>	<b>3,148.61</b>	<b>7,965.36</b>

DEPARTMENT 7  
FISCAL 2017

RUSK COUNTY, WISCONSIN  
FINANCE DEPARTMENT  
DEPARTMENTAL COSTS BY FUNCTION

Department: Finance Department

Functions:	Total	General & Administrative	General Accounting
General & Administrative Allocation	-	(3,148.61)	1,416.69
<b>Total 1st Tier Allocation</b>	<b>305,793.62</b>	-	<b>134,403.37</b>
2nd Allocation			
Building Depreciation	2.48	0.37	0.95
Equipment Depreciation	4.43	0.67	1.69
Insurance	96.84	14.62	36.99
Administrative Coordinator	99.34	15.00	37.95
Other Expenses	1,216.44	183.68	464.68
Maintenance	936.29	141.38	357.66
Finance Department	1,528.40	230.79	583.85
County Clerk	445.53	67.28	170.19
County Treasurer	437.28	66.03	167.04
Corporation Counsel	2,219.72	335.18	847.93
Sheriff's Office	-	-	-
Information Technology Svcs	7,088.49	1,070.36	2,707.80
<b>Total 2nd Allocation</b>	<b>14,075.25</b>	<b>2,125.36</b>	<b>5,376.74</b>
General & Administrative Allocation	-	(2,125.36)	1,383.11
<b>Total 2nd Tier Allocation</b>	<b>14,075.25</b>	-	<b>6,759.86</b>
Total Incoming Costs	34,926.98	-	16,141.91
<b>Total Allocated Cost</b>	<b>319,868.86</b>	-	<b>141,163.23</b>

DEPARTMENT 7  
FISCAL 2017

RUSK COUNTY, WISCONSIN  
FINANCE DEPARTMENT  
DEPARTMENTAL COSTS BY FUNCTION

Department: Finance Department

Functions:	Budgets	Department / Program Specific	Payroll
<b>Expenditures:</b>			
Salaries & Wages	11,513.54	45,023.11	23,714.46
Fringe Benefits	6,250.16	24,440.93	12,873.47
Consultant Services			
Communications			
Software Support		5,944.00	4,732.00
Postage			
Central Duplication			
Office Supplies			
Association Dues			
Continuing Education			
Filing Penalties			32.26
<b>Total Expenditures</b>	<b>17,763.71</b>	<b>75,408.05</b>	<b>41,352.19</b>
<b>Cost Adjustments:</b>			
Miscellaneous Revenue			(354.00)
<b>Total Cost Adjustments</b>	<b>-</b>	<b>-</b>	<b>(354.00)</b>
General & Administrative Allocation	3,694.41	14,446.81	7,609.39
Disallowed / Capitalized			
<b>Incoming Costs</b>			
1st Allocation			
Building Depreciation	286.40	1,119.94	589.89
Equipment Depreciation	374.00	1,462.50	770.33
Insurance	94.33	368.86	194.29
Administrative Coordinator	85.20	333.17	175.48
Other Expenses	49.10	191.99	101.12
Maintenance	508.05	1,986.70	1,046.43
<b>Total 1st Allocation</b>	<b>1,397.07</b>	<b>5,463.15</b>	<b>2,877.54</b>

DEPARTMENT 7  
FISCAL 2017

RUSK COUNTY, WISCONSIN  
FINANCE DEPARTMENT  
DEPARTMENTAL COSTS BY FUNCTION

Department: Finance Department

Functions:	Budgets	Department / Program Specific	Payroll
General & Administrative Allocation	248.48	971.66	511.79
<b>Total 1st Tier Allocation</b>	<b>23,103.66</b>	<b>96,289.67</b>	<b>51,996.91</b>
2nd Allocation			
Building Depreciation	0.17	0.65	0.34
Equipment Depreciation	0.30	1.16	0.61
Insurance	6.49	25.37	13.36
Administrative Coordinator	6.66	26.03	13.71
Other Expenses	81.50	318.71	167.87
Maintenance	62.73	245.31	129.21
Finance Department	102.40	400.44	210.92
County Clerk	29.85	116.73	61.48
County Treasurer	29.30	114.57	60.34
Corporation Counsel	148.72	581.57	306.32
Sheriff's Office	-	-	-
Information Technology Svcs	474.93	1,857.18	978.21
<b>Total 2nd Allocation</b>	<b>943.04</b>	<b>3,687.71</b>	<b>1,942.38</b>
General & Administrative Allocation	242.59	-	499.66
<b>Total 2nd Tier Allocation</b>	<b>1,185.63</b>	<b>3,687.71</b>	<b>2,442.04</b>
Total Incoming Costs	2,831.17	10,122.53	5,831.37
<b>Total Allocated Cost</b>	<b>24,289.29</b>	<b>99,977.39</b>	<b>54,438.95</b>

**DEPARTMENT 7  
FISCAL 2017**

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

Department: Finance Department  
Function: General Accounting

Total 1st Tier Allocation \$ 134,403.37  
Total 2nd Tier Allocation \$ 6,759.86

**Total Allocated Cost \$ 141,163.23**

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Insurance	34	0.14%	188.71	-	188.71	-	188.71
Administrative Coordinator	24	0.10%	133.20	-	133.20	-	133.20
Other Expenses	13	0.05%	72.15	-	72.15	-	72.15
Maintenance	363	1.50%	2,014.72	-	2,014.72	-	2,014.72
Finance Department	132	0.55%	732.62	-	732.62	-	732.62
County Clerk	977	4.03%	5,422.53	-	5,422.53	279.26	5,701.79
County Treasurer	191	0.79%	1,060.09	-	1,060.09	54.59	1,114.68
Corporation Counsel	28	0.12%	155.41	-	155.41	8.00	163.41
Sheriff's Office	1,616	6.67%	8,969.10	-	8,969.10	461.90	9,431.00
Information Technology Svcs	45	0.19%	249.76	-	249.76	12.86	262.62
Child Support	158	0.65%	876.93	-	876.93	45.16	922.09
Human Services	1,596	6.59%	8,858.10	-	8,858.10	456.18	9,314.28
Public Health	616	2.54%	3,418.92	-	3,418.92	176.07	3,594.99
Reproductive Health	67	0.28%	371.86	-	371.86	19.15	391.01
Home Health	209	0.86%	1,159.99	-	1,159.99	59.74	1,219.73
WIC	39	0.16%	216.46	-	216.46	11.15	227.60
Senior Services & Nutrition	862	3.56%	4,784.26	-	4,784.26	246.38	5,030.65
ADRC	67	0.28%	371.86	-	371.86	19.15	391.01
Hospital / Nursing Home (RCMH)	459	1.90%	2,547.54	-	2,547.54	131.20	2,678.73
Emergency Management	10	0.04%	55.50	-	55.50	2.86	58.36
Clerk of Court	322	1.33%	1,787.16	-	1,787.16	92.04	1,879.20
Courts / Judicial	588	2.43%	3,263.51	-	3,263.51	168.07	3,431.58
District Attorney	205	0.85%	1,137.79	-	1,137.79	58.59	1,196.38
Jail	613	2.53%	3,402.27	-	3,402.27	175.21	3,577.48
Highway	2,516	10.39%	13,964.27	-	13,964.27	719.15	14,683.42
Ambulance	1,149	4.74%	6,377.17	-	6,377.17	328.42	6,705.58
Airport	278	1.15%	1,542.95	-	1,542.95	79.46	1,622.41
Parks / Forestry	1,552	6.41%	8,613.89	-	8,613.89	443.61	9,057.50
UW-Extension	312	1.29%	1,731.66	-	1,731.66	89.18	1,820.84
Veterans Services	54	0.22%	299.71	-	299.71	15.43	315.14
Zoning	353	1.46%	1,959.22	-	1,959.22	100.90	2,060.11
Land Information / Surveyor	163	0.67%	904.68	-	904.68	46.59	951.27
Recycling / Waste	183	0.76%	1,015.68	-	1,015.68	52.31	1,067.99
Land & Water Conservation	123	0.51%	682.67	-	682.67	35.16	717.83
Economic Development	136	0.56%	754.83	-	754.83	38.87	793.70
All Other	8,163	33.71%	45,306.19	-	45,306.19	2,333.22	47,639.41
<b>Total</b>	<b>24,216.00</b>	<b>100.00%</b>	<b>134,403.37</b>	<b>-</b>	<b>134,403.37</b>	<b>6,759.86</b>	<b>141,163.23</b>

Allocation Basis: Accounts Payable and Cash Receipt Transactions by Department During 2017

Allocation Source: County Financial Records & Reports

DEPARTMENT 7  
FISCAL 2017

RUSK COUNTY, WISCONSIN  
FINANCE DEPARTMENT  
FUNCTIONAL COST ALLOCATIONS

Department: Finance Department  
Function: Budgets

Total 1st Tier Allocation \$ 23,103.66  
Total 2nd Tier Allocation 1,185.63  

---

Total Allocated Cost \$ 24,289.29

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Insurance	22	0.08%	18.85	-	18.85	-	18.85
Administrative Coordinator	35	0.13%	29.98	-	29.98	-	29.98
Other Expenses	12	0.04%	10.28	-	10.28	-	10.28
Maintenance	282	1.05%	241.58	-	241.58	-	241.58
Finance Department	144	0.53%	123.36	-	123.36	-	123.36
County Clerk	975	3.62%	835.26	-	835.26	43.67	878.92
County Treasurer	263	0.98%	225.31	-	225.31	11.78	237.08
Corporation Counsel	10	0.04%	8.57	-	8.57	0.45	9.01
Sheriff's Office	1,308	4.85%	1,120.53	-	1,120.53	58.58	1,179.11
Information Technology Svcs	93	0.34%	79.67	-	79.67	4.16	83.84
Child Support	185	0.69%	158.48	-	158.48	8.29	166.77
Human Services	1,483	5.50%	1,270.45	-	1,270.45	66.42	1,336.86
Public Health	637	2.36%	545.70	-	545.70	28.53	574.23
Reproductive Health	63	0.23%	53.97	-	53.97	2.82	56.79
Home Health	291	1.08%	249.29	-	249.29	13.03	262.32
WIC	39	0.14%	33.41	-	33.41	1.75	35.16
Senior Services & Nutrition	1,207	4.48%	1,034.01	-	1,034.01	54.06	1,088.06
ADRC	154	0.57%	131.93	-	131.93	6.90	138.82
Hospital / Nursing Home (RCMH)	4,656	17.26%	3,988.68	-	3,988.68	208.52	4,197.20
Emergency Management	30	0.11%	25.70	-	25.70	1.34	27.04
Clerk of Court	340	1.26%	291.27	-	291.27	15.23	306.50
Courts / Judicial	402	1.49%	344.38	-	344.38	18.00	362.39
District Attorney	200	0.74%	171.33	-	171.33	8.96	180.29
Jail	731	2.71%	626.23	-	626.23	32.74	658.97
Highway	1,863	6.91%	1,595.99	-	1,595.99	83.43	1,679.42
Ambulance	1,752	6.50%	1,500.89	-	1,500.89	78.46	1,579.36
Airport	152	0.56%	130.21	-	130.21	6.81	137.02
Parks / Forestry	1,454	5.39%	1,245.61	-	1,245.61	65.12	1,310.72
UW-Extension	346	1.28%	296.41	-	296.41	15.50	311.90
Veterans Services	79	0.29%	67.68	-	67.68	3.54	71.22
Zoning	372	1.38%	318.68	-	318.68	16.66	335.34
Land Information / Surveyor	230	0.85%	197.04	-	197.04	10.30	207.34
Recycling / Waste	96	0.36%	82.24	-	82.24	4.30	86.54
Land & Water Conservation	204	0.76%	174.76	-	174.76	9.14	183.90
Economic Development	130	0.48%	111.37	-	111.37	5.82	117.19
All Other	6,729	24.95%	5,764.57	-	5,764.57	301.36	6,065.92
<b>Total</b>	<b>26,969</b>	<b>100.00%</b>	<b>23,103.66</b>	<b>-</b>	<b>23,103.66</b>	<b>1,185.63</b>	<b>24,289.29</b>

Allocation Basis: Payroll, Accounts Payable, and Cash Receipt Transactions Processed by Department During 2017

Allocation Source: County Financial Records & Reports

DEPARTMENT 7  
FISCAL 2017

RUSK COUNTY, WISCONSIN  
FINANCE DEPARTMENT  
FUNCTIONAL COST ALLOCATIONS

Department: Finance Department  
Function: Department / Program Specific

Total 1st Tier Allocation \$ 96,289.67  
Total 2nd Tier Allocation 3,687.71  
  
Total Allocated Cost \$ 99,977.39

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Insurance	10,987.59	14.59%	14,052.45	-	14,052.45	-	14,052.45
Administrative Coordinator	7,467.52	9.92%	9,550.50	-	9,550.50	-	9,550.50
Other Expenses	38,232.19	50.78%	48,896.63	-	48,896.63	-	48,896.63
County Treasurer	944.00	1.25%	1,207.32	-	1,207.32	187.15	1,394.47
Human Services	5,000.00	6.64%	6,394.69	-	6,394.69	991.24	7,385.94
Highway	244.84	0.33%	313.14	-	313.14	48.54	361.67
Ambulance	12,412.59	16.49%	15,874.94	-	15,874.94	2,460.78	18,335.73
<b>Total</b>	<b>75,288.73</b>	<b>100.00%</b>	<b>96,289.67</b>	<b>-</b>	<b>96,289.67</b>	<b>3,687.71</b>	<b>99,977.39</b>

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Finance Department Personnel Activity Reports (PARs) and County Financial Records & Reports

**DEPARTMENT 7  
FISCAL 2017**

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

Department: Finance Department  
Function: Payroll

Total 1st Tier Allocation \$ 51,996.91  
Total 2nd Tier Allocation 2,442.04

**Total Allocated Cost \$ 54,438.95**

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Administrative Coordinator	26.00	0.43%	224.14	-	224.14	-	224.14
Maintenance	156.00	2.59%	1,344.83	-	1,344.83	-	1,344.83
Finance Department	78.00	1.29%	672.41	-	672.41	-	672.41
County Clerk	78.00	1.29%	672.41	-	672.41	33.00	705.42
County Treasurer	104.00	1.72%	896.55	-	896.55	44.00	940.55
Sheriff's Office	526.00	8.72%	4,534.48	-	4,534.48	222.56	4,757.03
Information Technology Svcs	78.00	1.29%	672.41	-	672.41	33.00	705.42
Child Support	104.00	1.72%	896.55	-	896.55	44.00	940.55
Human Services	625.00	10.36%	5,387.92	-	5,387.92	264.44	5,652.37
Public Health	104.00	1.72%	896.55	-	896.55	44.00	940.55
Reproductive Health	26.00	0.43%	224.14	-	224.14	11.00	235.14
Home Health	130.00	2.16%	1,120.69	-	1,120.69	55.00	1,175.69
WIC	26.00	0.43%	224.14	-	224.14	11.00	235.14
Senior Services & Nutrition	442.00	7.33%	3,810.34	-	3,810.34	187.01	3,997.35
ADRC	104.00	1.72%	896.55	-	896.55	44.00	940.55
Hospital / Nursing Home (RCMH)	211.65	3.51%	1,824.57	-	1,824.57	89.55	1,914.12
Emergency Management	26.00	0.43%	224.14	-	224.14	11.00	235.14
Clerk of Court	104.00	1.72%	896.55	-	896.55	44.00	940.55
Courts / Judicial	52.00	0.86%	448.28	-	448.28	22.00	470.28
District Attorney	78.00	1.29%	672.41	-	672.41	33.00	705.42
Jail	416.00	6.90%	3,586.20	-	3,586.20	176.01	3,762.22
Highway	760.00	12.60%	6,551.72	-	6,551.72	321.56	6,873.28
Ambulance	826.00	13.69%	7,120.68	-	7,120.68	349.49	7,470.17
Parks / Forestry	208.00	3.45%	1,793.10	-	1,793.10	88.01	1,881.11
UW-Extension	78.00	1.29%	672.41	-	672.41	33.00	705.42
Veterans Services	26.00	0.43%	224.14	-	224.14	11.00	235.14
Zoning	52.00	0.86%	448.28	-	448.28	22.00	470.28
Land Information / Surveyor	104.00	1.72%	896.55	-	896.55	44.00	940.55
Recycling / Waste	26.00	0.43%	224.14	-	224.14	11.00	235.14
Land & Water Conservation	104.00	1.72%	896.55	-	896.55	44.00	940.55
Economic Development	26.00	0.43%	224.14	-	224.14	11.00	235.14
All Other	327.00	5.42%	2,818.96	-	2,818.96	138.36	2,957.32
<b>Total</b>	<b>6,031.65</b>	<b>100.00%</b>	<b>51,996.91</b>	<b>-</b>	<b>51,996.91</b>	<b>2,442.04</b>	<b>54,438.95</b>

Allocation Basis: Payroll Checks by Department During 2017 w/ RCMH Weighted at 95% to Reflect Less Required Effort

Allocation Source: County Financial Records and Reports

**DEPARTMENT 7  
FISCAL 2017**

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

Department: Finance Department

<u>Grantee Department</u>	<u>Total</u>	<u>General Accounting</u>	<u>Budgets</u>	<u>Department / Program Specific</u>	<u>Payroll</u>
Building Depreciation	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-
Insurance	<b>14,260.01</b>	188.71	18.85	14,052.45	-
Administrative Coordinator	<b>9,937.83</b>	133.20	29.98	9,550.50	224.14
Other Expenses	<b>48,979.06</b>	72.15	10.28	48,896.63	-
Maintenance	<b>3,601.13</b>	2,014.72	241.58	-	1,344.83
Finance Department	<b>1,528.40</b>	732.62	123.36	-	672.41
County Clerk	<b>7,286.13</b>	5,701.79	878.92	-	705.42
County Treasurer	<b>3,686.78</b>	1,114.68	237.08	1,394.47	940.55
Corporation Counsel	<b>172.42</b>	163.41	9.01	-	-
Sheriff's Office	<b>15,367.15</b>	9,431.00	1,179.11	-	4,757.03
Information Technology Svcs	<b>1,051.87</b>	262.62	83.84	-	705.42
Child Support	<b>2,029.41</b>	922.09	166.77	-	940.55
Human Services	<b>23,689.45</b>	9,314.28	1,336.86	7,385.94	5,652.37
Public Health	<b>5,109.77</b>	3,594.99	574.23	-	940.55
Reproductive Health	<b>682.94</b>	391.01	56.79	-	235.14
Home Health	<b>2,657.74</b>	1,219.73	262.32	-	1,175.69
WIC	<b>497.90</b>	227.60	35.16	-	235.14
Senior Services & Nutrition	<b>10,116.06</b>	5,030.65	1,088.06	-	3,997.35
ADRC	<b>1,470.39</b>	391.01	138.82	-	940.55
Hospital / Nursing Home (RCMH)	<b>8,790.05</b>	2,678.73	4,197.20	-	1,914.12
Emergency Management	<b>320.54</b>	58.36	27.04	-	235.14
Clerk of Court	<b>3,126.25</b>	1,879.20	306.50	-	940.55
Courts / Judicial	<b>4,264.24</b>	3,431.58	362.39	-	470.28
District Attorney	<b>2,082.09</b>	1,196.38	180.29	-	705.42
Highway	<b>23,597.79</b>	14,683.42	1,679.42	361.67	6,873.28
Ambulance	<b>34,090.84</b>	6,705.58	1,579.36	18,335.73	7,470.17
Airport	<b>1,759.43</b>	1,622.41	137.02	-	-
Parks / Forestry	<b>12,249.33</b>	9,057.50	1,310.72	-	1,881.11
UW-Extension	<b>2,838.16</b>	1,820.84	311.90	-	705.42
Veterans Services	<b>621.50</b>	315.14	71.22	-	235.14
Zoning	<b>2,865.73</b>	2,060.11	335.34	-	470.28
Land Information / Surveyor	<b>2,099.16</b>	951.27	207.34	-	940.55
Recycling / Waste	<b>1,389.67</b>	1,067.99	86.54	-	235.14
Land & Water Conservation	<b>1,842.28</b>	717.83	183.90	-	940.55
Economic Development	<b>1,146.03</b>	793.70	117.19	-	235.14
All Other	<b>56,662.65</b>	47,639.41	6,065.92	-	2,957.32
<b>Total</b>	<b>311,870.20</b>	<b>137,585.75</b>	<b>23,630.33</b>	<b>99,977.39</b>	<b>50,676.74</b>

**DEPARTMENT 8  
FISCAL 2017**

**RUSK COUNTY, WISCONSIN  
COUNTY CLERK  
NATURE AND EXTENT OF SERVICES**

The Office of Rusk County Clerk serves as the executive secretary to the County Board of Supervisors, is the Election Commissioner for the County, and is responsible for issuance of marriage licenses and managing other permit related activities. These costs are classified as General Government and are disallowed for purposes of indirect cost plan allocation.

The County Clerk also has responsibility for maintaining various employee personnel files and provides administrative assistance to the Office of the County Auditor, Board of Adjustments, Tax Deeds, and the Maintenance Department.

Based on an analysis of the 2017 Personnel Activity Reports (PARs) completed by department employees, the activities of this department, which are not classified as General Government, have been functionalized as follows:

- **Department Specific:** This function includes direct support to other departments. Related costs are allocated to these benefiting departments based on billing records and PARs.
- **Personnel and Benefits Administration:** Related costs are allocated based on the number of employees by benefiting department.

Ref.: 2 CFR 200 Subpart E.

**DEPARTMENT 8  
FISCAL 2017**

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

Department: County Clerk

Functions:	Total	General & Administrative	Department Specific	Personnel & Benefits Administration	General Government
<b>Expenditures:</b>					
Salaries & Wages	117,727.79	26,017.84	3,649.56	1,059.55	87,000.84
Fringe Benefits	61,932.52	13,687.09	1,919.91	557.39	45,768.13
Telephone	953.17	953.17			-
Postage	195.33	195.33			-
Central Duplication	913.17	913.17			-
Office Supplies	1,246.52	1,246.52			-
Travel/Mileage	416.74	401.76			14.98
Seminars/Dues/Conventions	1,397.14	1,397.14			-
Elections	22,224.77	-			22,224.77
Codification of Records	4,426.79	-			4,426.79
Appraisal of Assets	1,225.00	-	1,225.00		-
<b>Total Expenditures</b>	<b>212,658.94</b>	<b>44,812.02</b>	<b>6,794.47</b>	<b>1,616.94</b>	<b>159,435.51</b>
<b>Cost Adjustments:</b>					
Appraisal of Assets (Moved to Chapter 5)	(1,225.00)		(1,225.00)		
License Revenue	(2,890.00)				(2,890.00)
Cutting Permits	(1,340.00)				(1,340.00)
Election Expense Reimbursement	(14,545.23)				(14,545.23)
Miscellaneous Revenue	(702.00)	(702.00)			
Sales of Materials and Supplies	(38.90)	(38.90)			
Reimbursement - Dog Fund	(2,625.00)				(2,625.00)
<b>Total Cost Adjustments</b>	<b>(23,366.13)</b>	<b>(740.90)</b>	<b>(1,225.00)</b>	<b>-</b>	<b>(21,400.23)</b>
General & Administrative Allocation	-	(44,071.12)	1,753.79	509.17	41,808.16
Disallowed / Capitalized	(179,843.44)				(179,843.44)
<b>Incoming Costs</b>					
1st Allocation					
Building Depreciation	3,822.60	-	152.12	44.16	3,626.31
Equipment Depreciation	-	-	-	-	-
Insurance	1,345.95	-	53.56	15.55	1,276.84
Administrative Coordinator	1,187.64	-	47.26	13.72	1,126.66
Other Expenses	1,858.69	-	73.97	21.47	1,763.25
Maintenance	6,781.05	-	269.85	78.34	6,432.86
Finance Department	6,930.21	-	275.78	80.07	6,574.35
<b>Total 1st Allocation</b>	<b>21,926.14</b>	<b>-</b>	<b>872.54</b>	<b>253.32</b>	<b>20,800.28</b>

**DEPARTMENT 8  
FISCAL 2017**

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

Department: County Clerk

Functions:	Total	General & Administrative	Department Specific	Personnel & Benefits Administration	General Government
General & Administrative Allocation	-	-	-	-	-
Unallocated	(20,800.28)				(20,800.28)
<b>Total 1st Tier Allocation</b>	<b>10,575.23</b>	-	<b>8,195.80</b>	<b>2,379.43</b>	-
2nd Allocation					
Building Depreciation	2.22	-	0.09	0.03	2.10
Equipment Depreciation	-	-	-	-	-
Insurance	92.55	-	3.68	1.07	87.80
Administrative Coordinator	90.56	-	3.60	1.05	85.91
Other Expenses	2,321.91	-	92.40	26.83	2,202.68
Maintenance	837.29	-	33.32	9.67	794.30
Finance Department	355.92	-	14.16	4.11	337.65
County Clerk	28.21	-	1.12	0.33	26.77
County Treasurer	2,434.64	-	96.89	28.13	2,309.63
Corporation Counsel	2,219.72	-	88.33	25.65	2,105.74
Sheriff's Office	-	-	-	-	-
Information Technology Svcs	6,202.43	-	246.82	71.66	5,883.95
<b>Total 2nd Allocation</b>	<b>14,585.45</b>	-	<b>580.42</b>	<b>168.51</b>	<b>13,836.52</b>
General & Administrative Allocation					
Unallocated	(13,836.52)				(13,836.52)
<b>Total 2nd Tier Allocation</b>	<b>748.93</b>	-	<b>580.42</b>	<b>168.51</b>	-
Total Incoming Costs	1,874.79	-	1,452.96	421.83	-
<b>Total Allocated Cost</b>	<b>\$ 11,324.16</b>	<b>\$ -</b>	<b>\$ 8,776.23</b>	<b>\$ 2,547.94</b>	<b>\$ -</b>

DEPARTMENT 8  
FISCAL 2017

RUSK COUNTY, WISCONSIN  
COUNTY CLERK  
FUNCTIONAL COST ALLOCATIONS

Department: County Clerk  
Function: Department Specific

Total 1st Tier Allocation      \$ 8,195.80  
Total 2nd Tier Allocation      \$ 580.42  
  
Total Allocated Cost            \$ 8,776.23

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Maintenance	3,480.89	94.91%	7,778.49	-	7,778.49	-	7,778.49
Finance Department	186.75	5.09%	417.32	-	417.32	-	417.32
All Other		0.00%	-	-	-	580.42	580.42
<b>Total</b>	<b>3,667.64</b>	<b>100.00%</b>	<b>8,195.80</b>	<b>-</b>	<b>8,195.80</b>	<b>580.42</b>	<b>8,776.23</b>

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Personnel Activity Reports - County Clerk's Office

**DEPARTMENT 8  
FISCAL 2017**

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

**Department:** County Clerk  
**Function:** Personnel & Benefits Administration

Total 1st Tier Allocation      \$ 2,379.43  
Total 2nd Tier Allocation      \$ 168.51  
  
**Total Allocated Cost            \$ 2,547.94**

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Administrative Coordinator	1.00	0.40%	9.40	-	9.40	-	9.40
Maintenance	6.00	2.37%	56.43	-	56.43	-	56.43
Finance Department	3.00	1.19%	28.21	-	28.21	-	28.21
County Clerk	3.00	1.19%	28.21	-	28.21	-	28.21
County Treasurer	4.00	1.58%	37.62	-	37.62	2.81	40.43
Sheriff's Office	26.00	10.28%	244.53	-	244.53	18.26	262.78
Information Technology Svcs	3.00	1.19%	28.21	-	28.21	2.11	30.32
Child Support	4.00	1.58%	37.62	-	37.62	2.81	40.43
Human Services	25.00	9.88%	235.12	-	235.12	17.55	252.67
Public Health	4.00	1.58%	37.62	-	37.62	2.81	40.43
Reproductive Health	1.00	0.40%	9.40	-	9.40	0.70	10.11
Home Health	5.00	1.98%	47.02	-	47.02	3.51	50.53
WIC	1.00	0.40%	9.40	-	9.40	0.70	10.11
Senior Services & Nutrition	17.00	6.72%	159.88	-	159.88	11.94	171.82
ADRC	4.00	1.58%	37.62	-	37.62	2.81	40.43
Emergency Management	1.00	0.40%	9.40	-	9.40	0.70	10.11
Clerk of Court	4.00	1.58%	37.62	-	37.62	2.81	40.43
Courts / Judicial	2.00	0.79%	18.81	-	18.81	1.40	20.21
District Attorney	3.00	1.19%	28.21	-	28.21	2.11	30.32
Jail	16.00	6.32%	150.48	-	150.48	11.23	161.71
Highway	35.00	13.83%	329.17	-	329.17	24.57	353.74
Ambulance	51.00	20.16%	479.65	-	479.65	35.81	515.46
Parks / Forestry	8.00	3.16%	75.24	-	75.24	5.62	80.86
UW-Extension	3.00	1.19%	28.21	-	28.21	2.11	30.32
Veterans Services	1.00	0.40%	9.40	-	9.40	0.70	10.11
Zoning	2.00	0.79%	18.81	-	18.81	1.40	20.21
Land Information / Surveyor	4.00	1.58%	37.62	-	37.62	2.81	40.43
Recycling / Waste	1.00	0.40%	9.40	-	9.40	0.70	10.11
Land & Water Conservation	4.00	1.58%	37.62	-	37.62	2.81	40.43
Economic Development	1.00	0.40%	9.40	-	9.40	0.70	10.11
All Other	10.00	3.95%	94.05	-	94.05	7.02	101.07
<b>Total</b>	<b>253.00</b>	<b>100.00%</b>	<b>2,379.43</b>	<b>-</b>	<b>2,379.43</b>	<b>168.51</b>	<b>2,547.94</b>

Allocation Basis:                      Number of Employees by Benefiting Department  
Allocation Source:                      County Financial and Human Resources Records & Reports

DEPARTMENT 8  
FISCAL 2017

RUSK COUNTY, WISCONSIN  
COUNTY CLERK  
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: County Clerk

<u>Grantee Department</u>	<u>Total</u>	<u>Department Specific</u>	<u>Personnel &amp; Benefits Administration</u>
Building Depreciation	-	-	-
Equipment Depreciation	-	-	-
Insurance	-	-	-
Administrative Coordinator	9.40	-	9.40
Other Expenses	-	-	-
Maintenance	7,834.92	7,778.49	56.43
Finance Department	445.53	417.32	28.21
County Clerk	28.21	-	28.21
County Treasurer	40.43	-	40.43
Corporation Counsel	-	-	-
Sheriff's Office	262.78	-	262.78
Information Technology Svcs	30.32	-	30.32
Child Support	40.43	-	40.43
Human Services	252.67	-	252.67
Public Health	40.43	-	40.43
Reproductive Health	10.11	-	10.11
Home Health	50.53	-	50.53
WIC	10.11	-	10.11
Senior Services & Nutrition	171.82	-	171.82
ADRC	40.43	-	40.43
Hospital / Nursing Home (RCMH)	-	-	-
Emergency Management	10.11	-	10.11
Clerk of Court	40.43	-	40.43
Courts / Judicial	20.21	-	20.21
District Attorney	30.32	-	30.32
Highway	353.74	-	353.74
Ambulance	515.46	-	515.46
Airport	-	-	-
Parks / Forestry	80.86	-	80.86
UW-Extension	30.32	-	30.32
Veterans Services	10.11	-	10.11
Zoning	20.21	-	20.21
Land Information / Surveyor	40.43	-	40.43
Recycling / Waste	10.11	-	10.11
Land & Water Conservation	40.43	-	40.43
Economic Development	10.11	-	10.11
All Other	681.49	580.42	101.07
<b>Total</b>	<b>11,162.45</b>	<b>8,776.23</b>	<b>2,386.23</b>

**DEPARTMENT 9  
FISCAL 2017**

**RUSK COUNTY, WISCONSIN  
COUNTY TREASURER  
NATURE AND EXTENT OF SERVICES**

The Rusk County Treasurer collects taxes and handles all investments for the County. Related costs associated with these activities are considered General Government and are appropriately disallowed from further allocation in this plan. The County Treasurer also handles all check disbursements and manages all funds received by the County.

Personnel Activity Reports (PARs) prepared by staff assigned to this Department identify time/effort as related to the following three key activity areas:

- **Receipts**: Associated costs related to the collection of County monies (non-tax) are allocated based on the number of general receipts processed by department during 2017.
- **Disbursements**: Associated costs related to disbursing cash, managing the checking accounts, and related functions are allocated based on the total number of disbursements processed by department during 2017 with the Hospital / Nursing Home weighted at 90% reduced effort to reflect the reduced effort required regarding check signing and distribution which is performed by the Hospital.
- **General Government**: Associated costs, including the processing of tax payments and providing tax payers assistance, investing County funds, etc., have been appropriately identified and excluded from further allocation.

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 9  
FISCAL 2017

RUSK COUNTY, WISCONSIN  
COUNTY TREASURER  
DEPARTMENTAL COSTS BY FUNCTION

Department: County Treasurer

Functions:	Total	General & Administrative	Receipts	Disbursements	General Government
<b>Expenditures:</b>					
Salaries & Wages	160,939.55	8,368.86	17,864.29	17,703.35	117,003.05
Fringe Benefits	84,060.70	4,371.16	9,330.74	9,246.68	61,112.13
Bank Fees	1.84	1.84			
Communications	504.43	504.43			
Computer Support	10,760.00				10,760.00
Postage	5,020.36	5,020.36			
Central Duplicating	2,816.47	2,816.47			
Printing/Advertising	269.14	269.14			
Office Supplies	1,025.28	1,025.28			
Convention/Dues	1,568.16	1,568.16			
Tax Deeds Expense	8,943.13				8,943.13
Penalties	7,311.85				7,311.85
<b>Total Expenditures</b>	<b>283,220.91</b>	<b>23,945.69</b>	<b>27,195.03</b>	<b>26,950.03</b>	<b>205,130.16</b>
<b>Cost Adjustments:</b>					
Payment in Lieu of Taxes	(2,747.28)				(2,747.28)
General Sales/Retailer Discounts	(32.20)				(32.20)
Redemption Fees	(9,960.41)				(9,960.41)
Tax Lister Charges	(1,488.95)				(1,488.95)
General Fund Investment	(115,022.52)				(115,022.52)
Insurance Escrow	(820.00)				(820.00)
Refunds	(126.87)				(126.87)
Miscellaneous Revenues	(284.49)				(284.49)
Wells Fargo Revenue Share	(14,535.25)				(14,535.25)
<b>Total Cost Adjustments</b>	<b>(145,017.97)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(145,017.97)</b>
General & Administrative Allocation	-	(23,945.69)	2,803.77	2,778.51	18,363.42
Disallowed / Capitalized	(78,475.61)				(78,475.61)
<b>Incoming Costs</b>					
1st Allocation					
Building Depreciation	3,634.91		425.61	421.77	2,787.53
Equipment Depreciation	-		-	-	-
Insurance	1,594.29		186.67	184.99	1,222.63
Administrative Coordinator	783.30		91.72	90.89	600.70
Other Expenses	785.35		91.96	91.13	602.27
Maintenance	6,448.11		755.00	748.20	4,944.91
Finance Department	3,389.26		396.84	393.27	2,599.15

**DEPARTMENT 9  
FISCAL 2017**

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

Department: County Treasurer

Functions:	Total	General & Administrative	Receipts	Disbursements	General Government
County Clerk	37.62		4.40	4.37	28.85
Total 1st Allocation	16,672.86	-	1,952.20	1,934.61	12,786.04
General & Administrative Allocation	-	-			
Unallocated	(12,786.04)				(12,786.04)
<b>Total 1st Tier Allocation</b>	<b>63,614.15</b>	<b>-</b>	<b>31,951.00</b>	<b>31,663.15</b>	<b>(0.00)</b>
2nd Allocation					
Building Depreciation	2.11		0.25	0.24	1.62
Equipment Depreciation	-		-	-	-
Insurance	109.52		12.82	12.71	83.99
Administrative Coordinator	62.46		7.31	7.25	47.90
Other Expenses	1,164.33		136.33	135.10	892.90
Maintenance	796.18		93.22	92.38	610.57
Finance Department	297.52		34.84	34.52	228.16
County Clerk	2.81		0.33	0.33	2.15
County Treasurer	729.95		85.47	84.70	559.78
Corporation Counsel	2,219.72		259.90	257.56	1,702.25
Sheriff's Office	-		-	-	-
Information Technology Svcs	5,316.37		622.49	616.88	4,077.00
Total 2nd Allocation	10,700.97	-	1,252.96	1,241.67	8,206.33
General & Administrative Allocation	-	-			
Unallocated	(8,206.33)				(8,206.33)
<b>Total 2nd Tier Allocation</b>	<b>10,700.97</b>	<b>-</b>	<b>1,252.96</b>	<b>1,241.67</b>	<b>-</b>
Total Incoming Costs	6,381.45	-	3,205.16	3,176.29	-
<b>Total Allocated Cost</b>	<b>\$ 66,108.78</b>	<b>\$ -</b>	<b>\$ 33,203.96</b>	<b>\$ 32,904.82</b>	<b>\$ (0.00)</b>

**DEPARTMENT 9  
FISCAL 2017**

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

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

Total 1st Tier Allocation       \$ 31,951.00  
Total 2nd Tier Allocation       \$ 1,252.96  
  
**Total Allocated Cost           \$ 33,203.96**

<u>Grantee Department</u>	<u>Allocation Units</u>	<u>Allocated Percentage</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>1st Tier Allocation</u>	<u>2nd Tier Allocation</u>	<u>Total Allocated</u>
Insurance	16	0.12%	38.35	-	38.35	-	38.35
Administrative Coordinator	1	0.01%	2.40	-	2.40	-	2.40
Other Expenses	12	0.09%	28.76	-	28.76	-	28.76
Maintenance	9	0.07%	21.57	-	21.57	-	21.57
Finance Department	33	0.25%	79.09	-	79.09	-	79.09
County Clerk	857	6.43%	2,053.86	-	2,053.86	-	2,053.86
County Treasurer	143	1.07%	342.71	-	342.71	-	342.71
Corporation Counsel	1	0.01%	2.40	-	2.40	-	2.40
Sheriff's Office	372	2.79%	891.52	-	891.52	38.02	929.54
Child Support	43	0.32%	103.05	-	103.05	4.39	107.45
Human Services	496	3.72%	1,188.70	-	1,188.70	50.69	1,239.39
Public Health	492	3.69%	1,179.11	-	1,179.11	50.28	1,229.39
Reproductive Health	22	0.17%	52.72	-	52.72	2.25	54.97
Home Health	138	1.04%	330.73	-	330.73	14.10	344.83
Senior Services & Nutrition	717	5.38%	1,718.34	-	1,718.34	73.28	1,791.61
ADRC	41	0.31%	98.26	-	98.26	4.19	102.45
Hospital / Nursing Home (RCMH)	406	3.05%	973.01	-	973.01	41.49	1,014.50
Emergency Management	1	0.01%	2.40	-	2.40	0.10	2.50
Clerk of Court	194	1.46%	464.93	-	464.93	19.83	484.76
Courts / Judicial	233	1.75%	558.40	-	558.40	23.81	582.21
District Attorney	81	0.61%	194.12	-	194.12	8.28	202.40
Jail	168	1.26%	402.62	-	402.62	17.17	419.79
Highway	409	3.07%	980.19	-	980.19	41.80	1,021.99
Ambulance	816	6.12%	1,955.60	-	1,955.60	83.39	2,038.99
Airport	90	0.68%	215.69	-	215.69	9.20	224.89
Parks / Forestry	1,096	8.22%	2,626.63	-	2,626.63	112.01	2,738.64
UW-Extension	247	1.85%	591.95	-	591.95	25.24	617.19
Veterans Services	52	0.39%	124.62	-	124.62	5.31	129.94
Zoning	304	2.28%	728.56	-	728.56	31.07	759.62
Land Information / Surveyor	108	0.81%	258.83	-	258.83	11.04	269.87
Recycling / Waste	14	0.11%	33.55	-	33.55	1.43	34.98
Land & Water Conservation	88	0.66%	210.90	-	210.90	8.99	219.89
Economic Development	88	0.66%	210.90	-	210.90	8.99	219.89
All Other	5,544	41.58%	13,286.55	-	13,286.55	566.59	13,853.15
<b>Total</b>	<b>13,332</b>	<b>100.00%</b>	<b>31,951.00</b>	<b>-</b>	<b>31,951.00</b>	<b>1,252.96</b>	<b>33,203.96</b>

Allocation Basis: Number of General Receipts Processed by Department During 2017

Allocation Source: County Financial Records and Reports

DEPARTMENT 9  
FISCAL 2017

RUSK COUNTY, WISCONSIN  
COUNTY TREASURER  
FUNCTIONAL COST ALLOCATIONS

Department: County Treasurer  
Function: Disbursements

Total 1st Tier Allocation \$ 31,663.15  
Total 2nd Tier Allocation 1,241.67  

---

Total Allocated Cost \$ 32,904.82

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Insurance	6	0.06%	19.36	-	19.36	-	19.36
Administrative Coordinator	34	0.35%	109.72	-	109.72	-	109.72
Maintenance	273	2.78%	880.97	-	880.97	-	880.97
Finance Department	111	1.13%	358.20	-	358.20	-	358.20
County Clerk	118	1.20%	380.78	-	380.78	-	380.78
County Treasurer	120	1.22%	387.24	-	387.24	-	387.24
Corporation Counsel	9	0.09%	29.04	-	29.04	1.22	30.26
Sheriff's Office	936	9.54%	3,020.46	-	3,020.46	127.02	3,147.47
Information Technology Svcs	93	0.95%	300.11	-	300.11	12.62	312.73
Child Support	142	1.45%	458.23	-	458.23	19.27	477.50
Human Services	987	10.06%	3,185.03	-	3,185.03	133.94	3,318.97
Public Health	145	1.48%	467.91	-	467.91	19.68	487.59
Reproductive Health	41	0.42%	132.31	-	132.31	5.56	137.87
Home Health	153	1.56%	493.73	-	493.73	20.76	514.49
WIC	39	0.40%	125.85	-	125.85	5.29	131.14
Senior Services & Nutrition	490	4.99%	1,581.22	-	1,581.22	66.49	1,647.72
ADRC	113	1.15%	364.65	-	364.65	15.33	379.98
Hospital / Nursing Home (RCMH)	425	4.33%	1,371.47	-	1,371.47	57.67	1,429.14
Emergency Management	29	0.30%	93.58	-	93.58	3.94	97.52
Clerk of Court	146	1.49%	471.14	-	471.14	19.81	490.95
Courts / Judicial	169	1.72%	545.36	-	545.36	22.93	568.29
District Attorney	119	1.21%	384.01	-	384.01	16.15	400.16
Jail	563	5.74%	1,816.79	-	1,816.79	76.40	1,893.19
Highway	1,454	14.82%	4,692.03	-	4,692.03	197.31	4,889.34
Ambulance	936	9.54%	3,020.46	-	3,020.46	127.02	3,147.47
Airport	62	0.63%	200.07	-	200.07	8.41	208.49
Parks / Forestry	358	3.65%	1,155.26	-	1,155.26	48.58	1,203.84
UW-Extension	99	1.01%	319.47	-	319.47	13.43	332.91
Veterans Services	27	0.28%	87.13	-	87.13	3.66	90.79
Zoning	68	0.69%	219.43	-	219.43	9.23	228.66
Land Information / Surveyor	122	1.24%	393.69	-	393.69	16.56	410.25
Recycling / Waste	82	0.84%	264.61	-	264.61	11.13	275.74
Land & Water Conservation	116	1.18%	374.33	-	374.33	15.74	390.07
Economic Development	42	0.43%	135.53	-	135.53	5.70	141.23
All Other	1,185	12.08%	3,823.97	-	3,823.97	160.81	3,984.78
<b>Total</b>	<b>9,812</b>	<b>100.00%</b>	<b>31,663.15</b>	<b>-</b>	<b>31,663.15</b>	<b>1,241.67</b>	<b>32,904.82</b>

Allocation Basis: Total Disbursements Processed During 2017 with RCMH Weighted 90% to Reflect Less Effort Required

Allocation Source: County Financial Records and Reports

DEPARTMENT 9  
FISCAL 2017

RUSK COUNTY, WISCONSIN  
COUNTY TREASURER  
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: County Treasurer

<u>Grantee Department</u>	<u>Total</u>	<u>Receipts</u>	<u>Disbursements</u>
Building Depreciation	-	-	-
Equipment Depreciation	-	-	-
Insurance	57.71	38.35	19.36
Administrative Coordinator	112.11	2.40	109.72
Other Expenses	28.76	28.76	-
Maintenance	902.54	21.57	880.97
Finance Department	437.28	79.09	358.20
County Clerk	2,434.64	2,053.86	380.78
County Treasurer	729.95	342.71	387.24
Corporation Counsel	32.66	2.40	30.26
Sheriff's Office	4,077.01	929.54	3,147.47
Information Technology Svcs	312.73	-	312.73
Child Support	584.95	107.45	477.50
Human Services	4,558.36	1,239.39	3,318.97
Public Health	1,716.98	1,229.39	487.59
Reproductive Health	192.84	54.97	137.87
Home Health	859.32	344.83	514.49
WIC	131.14	-	131.14
Senior Services & Nutrition	3,439.33	1,791.61	1,647.72
ADRC	482.43	102.45	379.98
Hospital / Nursing Home (RCMH)	2,443.64	1,014.50	1,429.14
Emergency Management	100.02	2.50	97.52
Clerk of Court	975.71	484.76	490.95
Courts / Judicial	1,150.51	582.21	568.29
District Attorney	602.56	202.40	400.16
Highway	5,911.34	1,021.99	4,889.34
Ambulance	5,186.46	2,038.99	3,147.47
Airport	433.38	224.89	208.49
Parks / Forestry	3,942.49	2,738.64	1,203.84
UW-Extension	950.10	617.19	332.91
Veterans Services	220.73	129.94	90.79
Zoning	988.29	759.62	228.66
Land Information / Surveyor	680.11	269.87	410.25
Recycling / Waste	310.72	34.98	275.74
Land & Water Conservation	609.96	219.89	390.07
Economic Development	361.12	219.89	141.23
All Other	17,837.93	13,853.15	3,984.78
<b>Total</b>	<b>63,795.80</b>	<b>32,784.17</b>	<b>31,011.63</b>

**DEPARTMENT 10  
FISCAL 2017**

**RUSK COUNTY, WISCONSIN  
CORPORATION COUNSEL  
NATURE AND EXTENT OF SERVICES**

Rusk County contracted for Corporation Counsel services during 2017. Responsibilities include reviewing contracts and providing non-criminal legal advice and related services to County departments. Related costs are allocated based on a time and effort analysis provided by the Corporation Counsel applicable for FY 2017. Any costs related to services provided to the County Board and its committees are included under "All Other" and are appropriately excluded from further allocation.

Ref: 2 CFR 200 Subpart E.

DEPARTMENT 10  
FISCAL 2017

RUSK COUNTY, WISCONSIN  
CORPORATION COUNSEL  
DEPARTMENTAL COSTS BY FUNCTION

Department: Corporation Counsel

Functions:	Total	General &	
		Administrative	Legal Services
<b>Expenditures:</b>			
Salaries & Wages	-		
Fringe Benefits	-		
Contracted Services	70,758.33		70,758.33
Telephone	72.31		72.31
Postage	22.34		22.34
Copies	30.04		30.04
Office Supplies	30.66		30.66
Travel & Education	297.32		297.32
<b>Total Expenditures</b>	<b>71,211.00</b>	-	<b>71,211.00</b>
<b>Cost Adjustments:</b>			
Charges for Service	(630.00)		(630.00)
<b>Total Cost Adjustments</b>	<b>(630.00)</b>	-	<b>(630.00)</b>
General & Administrative Allocation	-	-	-
Disallowed / Capitalized	-		
<b>Incoming Costs</b>			
1st Allocation			
Building Depreciation	1,052.06		1,052.06
Equipment Depreciation	-		-
Insurance	144.15		144.15
Administrative Coordinator	7.72		7.72
Other Expenses	143.94		143.94
Maintenance	1,866.30		1,866.30
Finance Department	163.97		163.97
County Clerk	-		-
County Treasurer	31.44		31.44
<b>Total 1st Allocation</b>	<b>3,409.58</b>	-	<b>3,409.58</b>
General & Administrative Allocation	-	-	-

DEPARTMENT 10  
FISCAL 2017

RUSK COUNTY, WISCONSIN  
CORPORATION COUNSEL  
DEPARTMENTAL COSTS BY FUNCTION

Department: Corporation Counsel

Functions:	Total	General &	
		Administrative	Legal Services
Unallocated	-		
<b>Total 1st Tier Allocation</b>	<b>73,990.58</b>	-	<b>73,990.58</b>
2nd Allocation			
Building Depreciation	0.61		0.61
Equipment Depreciation	-		-
Insurance	9.99		9.99
Administrative Coordinator	0.56		0.56
Other Expenses	261.84		261.84
Maintenance	230.44		230.44
Finance Department	8.45		8.45
County Clerk	-		-
County Treasurer	1.22		1.22
Corporation Counsel	-		-
Sheriff's Office	-		-
Information Technology Svcs	886.06		886.06
<b>Total 2nd Allocation</b>	<b>1,399.18</b>	-	<b>1,399.18</b>
General & Administrative Allocation	-	-	
Unallocated	-		
<b>Total 2nd Tier Allocation</b>	<b>1,399.18</b>	-	<b>1,399.18</b>
Total Incoming Costs	4,808.75	-	4,808.75
<b>Total Allocated Cost</b>	<b>\$ 75,389.75</b>	<b>\$ -</b>	<b>\$ 75,389.75</b>

DEPARTMENT 10  
FISCAL 2017

RUSK COUNTY, WISCONSIN  
CORPORATION COUNSEL  
FUNCTIONAL COST ALLOCATIONS

Department: Corporation Counsel  
Function: Legal Services

Total 1st Tier Allocation \$ 73,990.58  
Total 2nd Tier Allocation \$ 1,399.18  
  
Total Allocated Cost \$ 75,389.75

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Insurance	2.00	2.00%	1,479.81	-	1,479.81		1,479.81
Administrative Coordinator	2.00	2.00%	1,479.81	-	1,479.81		1,479.81
Maintenance	2.00	2.00%	1,479.81	-	1,479.81		1,479.81
Finance Department	3.00	3.00%	2,219.72	-	2,219.72		2,219.72
County Clerk	3.00	3.00%	2,219.72	-	2,219.72	-	2,219.72
County Treasurer	3.00	3.00%	2,219.72	-	2,219.72	-	2,219.72
Sheriff's Office	5.00	5.00%	3,699.53	-	3,699.53	82.30	3,781.83
Human Services	40.00	40.00%	29,596.23	-	29,596.23	658.44	30,254.67
Public Health	5.00	5.00%	3,699.53	-	3,699.53	82.30	3,781.83
Hospital / Nursing Home (RCMH)	10.00	10.00%	7,399.06	-	7,399.06	164.61	7,563.67
Emergency Management	5.00	5.00%	3,699.53	-	3,699.53	82.30	3,781.83
Highway	5.00	5.00%	3,699.53	-	3,699.53	82.30	3,781.83
Parks / Forestry	5.00	5.00%	3,699.53	-	3,699.53	82.30	3,781.83
Zoning	2.00	2.00%	1,479.81	-	1,479.81	32.92	1,512.73
Economic Development	3.00	3.00%	2,219.72	-	2,219.72	49.38	2,269.10
All Other	5.00	5.00%	3,699.53	-	3,699.53	82.30	3,781.83
<b>Total</b>	<b>100.00</b>	<b>100.00%</b>	<b>73,990.58</b>	<b>-</b>	<b>73,990.58</b>	<b>1,399.18</b>	<b>75,389.75</b>

Allocation Basis: Time and Effort Analysis by Benefiting Department During 2017

Allocation Source: Corporation Counsel

DEPARTMENT 10  
FISCAL 2017

RUSK COUNTY, WISCONSIN  
CORPORATION COUNSEL  
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Corporation Counsel

<u>Grantee Department</u>	<u>Total</u>	<u>Legal Services</u>
Building Depreciation	-	-
Equipment Depreciation	-	-
Insurance	1,479.81	1,479.81
Administrative Coordinator	1,479.81	1,479.81
Other Expenses	-	-
Maintenance	1,479.81	1,479.81
Finance Department	2,219.72	2,219.72
County Clerk	2,219.72	2,219.72
County Treasurer	2,219.72	2,219.72
Corporation Counsel	-	-
Sheriff's Office	3,781.83	3,781.83
Information Technology Svcs	-	-
Child Support	-	-
Human Services	30,254.67	30,254.67
Public Health	3,781.83	3,781.83
Reproductive Health	-	-
Home Health	-	-
WIC	-	-
Senior Services & Nutrition	-	-
ADRC	-	-
Hospital / Nursing Home (RCMH)	7,563.67	7,563.67
Emergency Management	3,781.83	3,781.83
Clerk of Court	-	-
Courts / Judicial	-	-
District Attorney	-	-
Jail	-	-
Highway	3,781.83	3,781.83
Ambulance	-	-
Airport	-	-
Parks / Forestry	3,781.83	3,781.83
UW-Extension	-	-
Veterans Services	-	-
Zoning	1,512.73	1,512.73
Land Information / Surveyor	-	-
Recycling / Waste	-	-
Land & Water Conservation	-	-
Economic Development	2,269.10	2,269.10
All Other	3,781.83	3,781.83
<b>Total</b>	<b>75,389.75</b>	<b>75,389.75</b>

**DEPARTMENT 11  
FISCAL 2017**

**RUSK COUNTY, WISCONSIN  
SHERIFF'S OFFICE  
NATURE AND EXTENT OF SERVICES**

The Rusk County Sheriff's Office provides customary law enforcement services including the operations of the County Jail. The operations of the Jail are identified separately in this cost plan as a grantee department. In addition, this department provides direct support to the Child Support program serving subpoenas.

Costs associated with the general operations of the Sheriff's Office have been identified as General Government and appropriately disallowed from further allocation.

Costs associated with the Child Support programs have been identified based on direct services provided and related indirect costs have been allocated accordingly. Amounts previously direct billed have been appropriately offset against allocated costs.

Ref.: 2 CFR 200 Subpart E

**DEPARTMENT 11  
FISCAL 2017**

**RUSK COUNTY, WISCONSIN  
SHERIFF'S OFFICE  
DEPARTMENTAL COSTS BY FUNCTION**

Department: Sheriff's Office

Functions:	Total	General & Administrative	Child Support	General Government
<b>Expenditures:</b>				
Salaries & Wages	1,065,104.89	168,140.07	803.60	896,161.22
Fringe Benefits	525,393.16	82,939.85	396.40	442,056.91
Contracted Transcript	4,186.55			4,186.55
Communications	98,934.66	98,934.66		
MDT Air Cards Expense	3,131.16	3,131.16		
Storage Building Utilities	293.41			293.41
Insurance Claims	56,408.06			56,408.06
Storage Building Repairs	(24.99)			(24.99)
Equipment Repair	1,786.27	1,786.27		
Computer Maintenance	2,252.72	2,252.72		
Postage	2,099.07	2,099.07		
Central Duplication	8,737.27	8,737.27		
Office Supplies	6,287.63	6,287.63		
Travel	73,374.18			73,374.18
Special Travel	610.00			610.00
Dues/Training	18,783.08	18,783.08		
Replace Equipment <\$5000	16,060.89	16,060.89		
K-9 Expense	4,270.90			4,270.90
Uniforms	15,308.06	15,308.06		
Investigative Supplies	11,322.07			11,322.07
Photo Supplies	35.34			35.34
Confidential Funds	4,500.00			4,500.00
Employment Expense	493.10			493.10
Squad Insurance	15,714.23	15,714.23		
Depreciation Expense	(1,919.80)	(1,919.80)		
Squad Replacement	138,096.26			138,096.26
Transfers to Snow Patrol, ATV, DARE, etc.	16,685.72			16,685.72
<b>Total Expenditures</b>	<b>2,087,923.89</b>	<b>438,255.16</b>	<b>1,200.00</b>	<b>1,648,468.73</b>
<b>Cost Adjustments:</b>				
Vests Grant	(2,640.00)	(2,640.00)		
State Aid Law Enforcement Training	(4,480.00)	(4,480.00)		
Sheriff Fees Charged	(15,120.00)			(15,120.00)
Fees for Service	(1,100.20)			(1,100.20)
Copy Fees	(495.03)	(495.03)		
Security Fees	(2,001.08)	(2,001.08)		
Reception Service-City PD	(7,000.00)	(7,000.00)		
Training Reimbursement-Other Municipalities	(466.00)	(466.00)		
Sale of Property & Equipment	(19,018.00)			(19,018.00)
Insurance Claims	(47,206.27)			(47,206.27)

DEPARTMENT 11  
FISCAL 2017

RUSK COUNTY, WISCONSIN  
SHERIFF'S OFFICE  
DEPARTMENTAL COSTS BY FUNCTION

Department: Sheriff's Office

Functions:	Total	General & Administrative	Child Support	General Government
K-9 Related Revenue & Donations	(5,044.15)			(5,044.15)
Rebates/Prizes	(6,000.00)			(6,000.00)
Court Ordered Restitution	(1,318.83)			(1,318.83)
Miscellaneous Reimbursement	(320.71)			(320.71)
Transfers from Other Funds	(12,520.78)			(12,520.78)
<b>Total Cost Adjustments</b>	<b>(124,731.05)</b>	<b>(17,082.11)</b>	-	<b>(107,648.94)</b>
General & Administrative Allocation	-	(421,173.05)	377.33	420,795.72
Disallowed / Capitalized	(1,961,615.51)			(1,961,615.51)
<b>Incoming Costs</b>				
1st Allocation				
Building Depreciation	33,014.33	-	29.58	32,984.75
Equipment Depreciation	92,267.28	-	82.66	92,184.62
Insurance	11,909.98	-	10.67	11,899.31
Administrative Coordinator	23,485.79	-	21.04	23,464.75
Other Expenses	2,266.94	-	2.03	2,264.91
Maintenance	58,565.39	-	52.47	58,512.92
Finance Department	14,624.11	-	13.10	14,611.01
County Clerk	244.53	-	0.22	244.31
County Treasurer	3,911.98	-	3.50	3,908.47
Corporation Counsel	3,699.53	-	3.31	3,696.21
<b>Total 1st Allocation</b>	<b>243,989.85</b>	-	<b>218.59</b>	<b>243,771.26</b>
General & Administrative Allocation				
Unallocated	(243,771.26)			(243,771.26)
<b>Total 1st Tier Allocation</b>	<b>1,795.93</b>	<b>(0.00)</b>	<b>1,795.93</b>	-
2nd Allocation				
Building Depreciation	19.15		0.02	19.13
Equipment Depreciation	73.30		0.07	73.23
Insurance	2,069.84		1.85	2,067.99
Administrative Coordinator	1,747.69		1.57	1,746.13
Other Expenses	2,617.72		2.35	2,615.37
Maintenance	7,231.37		6.48	7,224.89
Finance Department	743.03		0.67	742.37

DEPARTMENT 11  
FISCAL 2017

RUSK COUNTY, WISCONSIN  
SHERIFF'S OFFICE  
DEPARTMENTAL COSTS BY FUNCTION

Department: Sheriff's Office

Functions:	Total	General & Administrative	Child Support	General Government
County Clerk	18.26		0.02	18.24
County Treasurer	165.04		0.15	164.89
Corporation Counsel	82.30		0.07	82.23
Sheriff's Office	-		-	-
Information Technology Svcs	27,467.91		24.61	27,443.30
<hr/>				
Total 2nd Allocation	42,235.60	-	37.84	42,197.76
General & Administrative Allocation				
Unallocated	(42,197.76)			(42,197.76)
<b>Total 2nd Tier Allocation</b>	<b>37.84</b>	-	<b>37.84</b>	-
Total Incoming Costs	256.43	-	256.43	-
<b>Total Allocated Cost</b>	<b>\$ 1,833.77</b>	<b>\$ (0.00)</b>	<b>\$ 1,833.77</b>	<b>\$ -</b>

DEPARTMENT 11  
FISCAL 2017

RUSK COUNTY, WISCONSIN  
SHERIFF'S OFFICE  
FUNCTIONAL COST ALLOCATIONS

Department: Sheriff's Office  
Function: Child Support

Total 1st Tier Allocation \$ 1,795.93  
Total 2nd Tier Allocation 37.84  
  
Total Allocated Cost \$ 1,833.77

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Child Support	100	100.00%	1,795.93	(1,200.00)	595.93	37.84	633.77
<b>Total</b>	<b>100</b>	<b>100.00%</b>	<b>1,795.93</b>	<b>(1,200.00)</b>	<b>595.93</b>	<b>37.84</b>	<b>633.77</b>

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Child Support Financial Records and Reports

DEPARTMENT 11  
FISCAL 2017

RUSK COUNTY, WISCONSIN  
SHERIFF'S OFFICE  
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Sheriff's Office

<u>Grantee Department</u>	<u>Total</u>	<u>Child Support</u>
Building Depreciation	-	-
Equipment Depreciation	-	-
Insurance	-	-
Administrative Coordinator	-	-
Other Expenses	-	-
Maintenance	-	-
Finance Department	-	-
County Clerk	-	-
County Treasurer	-	-
Corporation Counsel	-	-
Sheriff's Office	-	-
Information Technology Svcs	-	-
Child Support	<b>633.77</b>	<b>633.77</b>
Human Services	-	-
Public Health	-	-
Reproductive Health	-	-
Home Health	-	-
WIC	-	-
Senior Services & Nutrition	-	-
ADRC	-	-
Hospital / Nursing Home (RCMH)	-	-
Emergency Management	-	-
Clerk of Court	-	-
Courts / Judicial	-	-
District Attorney	-	-
Jail	-	-
Highway	-	-
Ambulance	-	-
Airport	-	-
Parks / Forestry	-	-
UW-Extension	-	-
Veterans Services	-	-
Zoning	-	-
Land Information / Surveyor	-	-
Recycling / Waste	-	-
Land & Water Conservation	-	-
Economic Development	-	-
All Other	-	-
<b>Total</b>	<b><u>633.77</u></b>	<b><u>633.77</u></b>

**DEPARTMENT 12  
FISCAL 2017**

**RUSK COUNTY, WISCONSIN  
INFORMATION TECHNOLOGY SERVICES  
NATURE AND EXTENT OF SERVICES**

Rusk County manages and maintains operations of a client-server based computer system. The costs of staff and related expenditures have been allocated to benefiting departments based on the number of computer devices (excluding printers and monitors) utilized by benefiting departments.

Note: no departments were billed for IT services or support during 2017.

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 12  
FISCAL 2017

RUSK COUNTY, WISCONSIN  
INFORMATION TECHNOLOGY SERVICES  
DEPARTMENTAL COSTS BY FUNCTION

Department: Information Technology Svcs

Functions:	Total	General & Administrative	General System Support
<b>Expenditures:</b>			
Salaries & Wages	140,608.70		140,608.70
Fringe Benefits	60,082.64		60,082.64
IT Consultants	4,151.06		4,151.06
IT Support	16,707.58		16,707.58
Communications	1,855.22		1,855.22
Repair & Maintenance	3,641.74		3,641.74
Postage	2.18		2.18
Central Duplicating	44.15		44.15
Office Supplies	1,386.26		1,386.26
Travel	386.39		386.39
Training	584.77		584.77
Equipment < \$5000	1,745.81		1,745.81
Equipment	13,302.00		13,302.00
<b>Total Expenditures</b>	<b>244,498.50</b>	-	<b>244,498.50</b>
General & Administrative Allocation	-	-	-
Disallowed / Capitalized	(13,302.00)		(13,302.00)
<b>Incoming Costs</b>			
1st Allocation			
Building Depreciation	4,806.97		4,806.97
Equipment Depreciation	27,302.04		27,302.04
Insurance	1,480.82		1,480.82
Administrative Coordinator	652.08		652.08
Other Expenses	269.26		269.26
Maintenance	8,527.27		8,527.27
Finance Department	1,001.84		1,001.84
County Clerk	28.21		28.21
County Treasurer	300.11		300.11
Corporation Counsel	-		-
Sheriff's Office	-		-
<b>Total 1st Allocation</b>	<b>44,368.62</b>	-	<b>44,368.62</b>

DEPARTMENT 12  
FISCAL 2017

RUSK COUNTY, WISCONSIN  
INFORMATION TECHNOLOGY SERVICES  
DEPARTMENTAL COSTS BY FUNCTION

Department: Information Technology Svcs

Functions:	Total	General & Administrative	General System Support
General & Administrative Allocation	-	-	
Unallocated	-		
<b>Total 1st Tier Allocation</b>	<b>275,565.12</b>	-	<b>275,565.12</b>
2nd Allocation			
Building Depreciation	2.79		2.79
Equipment Depreciation	21.69		21.69
Insurance	101.90		101.90
Administrative Coordinator	52.08		52.08
Other Expenses	396.78		396.78
Maintenance	1,052.91		1,052.91
Finance Department	50.03		50.03
County Clerk	2.11		2.11
County Treasurer	12.62		12.62
Corporation Counsel	-		-
Sheriff's Office	-		-
Information Technology Svcs	50,505.50		50,505.50
<b>Total 2nd Allocation</b>	<b>52,198.41</b>	-	<b>52,198.41</b>
General & Administrative Allocation	-	-	
Unallocated	-		
<b>Total 2nd Tier Allocation</b>	<b>52,198.41</b>	-	<b>52,198.41</b>
Total Incoming Costs	96,567.02	-	96,567.02
<b>Total Allocated Cost</b>	<b>\$ 327,763.52</b>	<b>\$ -</b>	<b>\$ 327,763.52</b>

DEPARTMENT 12  
FISCAL 2017

RUSK COUNTY, WISCONSIN  
INFORMATION TECHNOLOGY SERVICES  
FUNCTIONAL COST ALLOCATIONS

Department: Information Technology Svcs  
Function: General System Support

Total 1st Tier Allocation \$ 275,565.12  
Total 2nd Tier Allocation \$ 52,198.41

**Total Allocated Cost \$ 327,763.52**

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Maintenance	7.00	2.25%	6,202.43	-	6,202.43	-	6,202.43
Finance Department	8.00	2.57%	7,088.49	-	7,088.49	-	7,088.49
County Clerk	7.00	2.25%	6,202.43	-	6,202.43	-	6,202.43
County Treasurer	6.00	1.93%	5,316.37	-	5,316.37	-	5,316.37
Corporation Counsel	1.00	0.32%	886.06	-	886.06	-	886.06
Sheriff's Office	31.00	9.97%	27,467.91	-	27,467.91	-	27,467.91
Information Technology Svcs	57.00	18.33%	50,505.50	-	50,505.50	-	50,505.50
Child Support	4.00	1.29%	3,544.25	-	3,544.25	1,076.26	4,620.50
Human Services	23.00	7.40%	20,379.41	-	20,379.41	6,188.47	26,567.88
Public Health	16.00	5.14%	14,176.98	-	14,176.98	4,305.02	18,482.01
Home Health	6.00	1.93%	5,316.37	-	5,316.37	1,614.38	6,930.75
WIC	4.00	1.29%	3,544.25	-	3,544.25	1,076.26	4,620.50
Senior Services & Nutrition	4.00	1.29%	3,544.25	-	3,544.25	1,076.26	4,620.50
ADRC	6.00	1.93%	5,316.37	-	5,316.37	1,614.38	6,930.75
Emergency Management	17.00	5.47%	15,063.04	-	15,063.04	4,574.09	19,637.13
Courts / Judicial	1.00	0.32%	886.06	-	886.06	269.06	1,155.13
District Attorney	2.00	0.64%	1,772.12	-	1,772.12	538.13	2,310.25
Jail	16.00	5.14%	14,176.98	-	14,176.98	4,305.02	18,482.01
Highway	13.00	4.18%	11,518.80	-	11,518.80	3,497.83	15,016.63
Ambulance	5.00	1.61%	4,430.31	-	4,430.31	1,345.32	5,775.63
Airport	2.00	0.64%	1,772.12	-	1,772.12	538.13	2,310.25
Parks / Forestry	9.00	2.89%	7,974.55	-	7,974.55	2,421.58	10,396.13
UW-Extension	4.00	1.29%	3,544.25	-	3,544.25	1,076.26	4,620.50
Veterans Services	2.00	0.64%	1,772.12	-	1,772.12	538.13	2,310.25
Zoning	2.00	0.64%	1,772.12	-	1,772.12	538.13	2,310.25
Land Information / Surveyor	4.00	1.29%	3,544.25	-	3,544.25	1,076.26	4,620.50
Recycling / Waste	1.00	0.32%	886.06	-	886.06	269.06	1,155.13
Land & Water Conservation	5.00	1.61%	4,430.31	-	4,430.31	1,345.32	5,775.63
Economic Development	2.00	0.64%	1,772.12	-	1,772.12	538.13	2,310.25
All Other	46.00	14.79%	40,758.83	-	40,758.83	12,376.94	53,135.77
			-		-	-	-
<b>Total</b>	<b>311.00</b>	<b>100.00%</b>	<b>275,565.12</b>	<b>-</b>	<b>275,565.12</b>	<b>52,198.41</b>	<b>327,763.52</b>

Allocation Basis: Number of Computers and Servers Supported by IT Services During 2017

Allocation Source: IT Services Director Inventory

DEPARTMENT 12  
FISCAL 2017

RUSK COUNTY, WISCONSIN  
INFORMATION TECHNOLOGY SERVICES  
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Information Technology Svcs

Grantee Department	Total	General System Support
Building Depreciation	-	-
Equipment Depreciation	-	-
Insurance	-	-
Administrative Coordinator	-	-
Other Expenses	-	-
Maintenance	6,202.43	6,202.43
Finance Department	7,088.49	7,088.49
County Clerk	6,202.43	6,202.43
County Treasurer	5,316.37	5,316.37
Corporation Counsel	886.06	886.06
Sheriff's Office	27,467.91	27,467.91
Information Technology Svcs	50,505.50	50,505.50
Child Support	4,620.50	4,620.50
Human Services	26,567.88	26,567.88
Public Health	18,482.01	18,482.01
Reproductive Health	-	-
Home Health	6,930.75	6,930.75
WIC	4,620.50	4,620.50
Senior Services & Nutrition	4,620.50	4,620.50
ADRC	6,930.75	6,930.75
Hospital / Nursing Home (RCMH)	-	-
Emergency Management	19,637.13	19,637.13
Clerk of Court	-	-
Courts / Judicial	1,155.13	1,155.13
District Attorney	2,310.25	2,310.25
Jail	18,482.01	18,482.01
Highway	15,016.63	15,016.63
Ambulance	5,775.63	5,775.63
Airport	2,310.25	2,310.25
Parks / Forestry	10,396.13	10,396.13
UW-Extension	4,620.50	4,620.50
Veterans Services	2,310.25	2,310.25
Zoning	2,310.25	2,310.25
Land Information / Surveyor	4,620.50	4,620.50
Recycling / Waste	1,155.13	1,155.13
Land & Water Conservation	5,775.63	5,775.63
Economic Development	2,310.25	2,310.25
All Other	53,135.77	53,135.77
Total	327,763.52	327,763.52