

CENTRAL SERVICES COST ALLOCATION PLAN

RUSK COUNTY, WISCONSIN

Based on 2018 Financials



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RUSK COUNTY, WISCONSIN

COST ALLOCATION PLAN

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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 2020 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, 2018. 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 (1st Tier Allocation) and second allocations (2nd 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

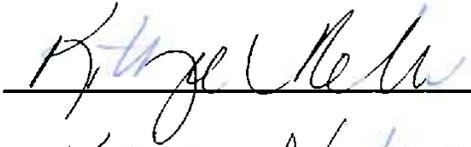
This is to certify that I have reviewed the cost allocation plan submitted herewith and to the best of my knowledge and belief:

- 1) All costs included in this proposal (as dated below) to establish cost allocations or billings for the fiscal year ended December 31, 2018 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

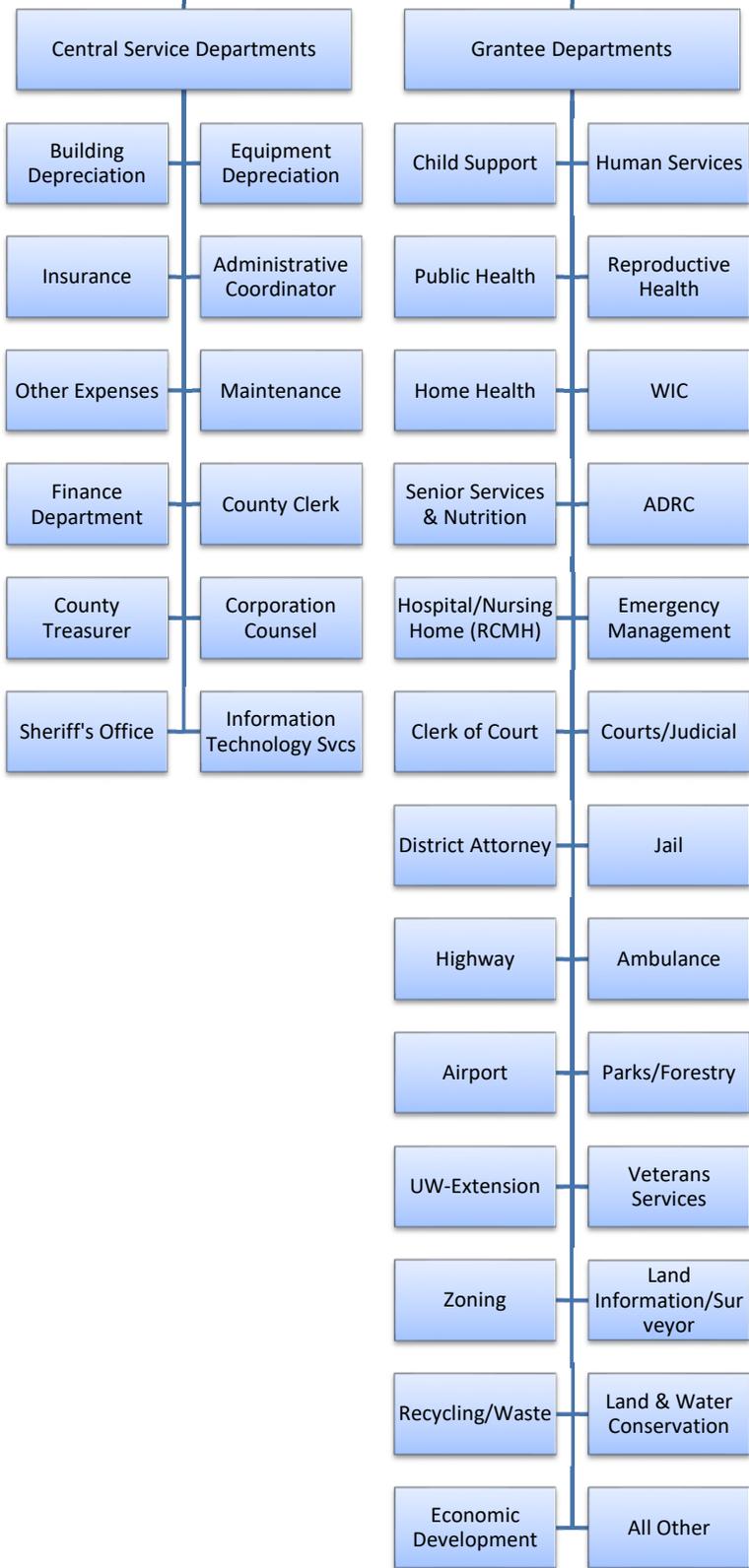
Signature: 

Name of Official: Kitzie Nelson

Title: Finance Director

Date of Execution: 8-13-19

**RUSK COUNTY, WISCONSIN
2018 ORGANIZATIONAL CHART**



**SUMMARY OF ALLOCATED COSTS
RUSK COUNTY, WISCONSIN
FISCAL YEAR 2018**

	Child Support	Human Services	Public Health	Reproductive Health	Home Health
Central Service Departments					
Building Depreciation	3,329.85	16,915.79	7,399.45	679.88	582.49
Equipment Depreciation	-	-	-	-	-
Insurance	1,915.51	11,872.54	3,244.75	595.58	146.56
Administrative Coordinator	955.89	13,147.96	1,582.28	241.58	21,821.25
Other Expenses	528.93	934.19	139.29	-	401.03
Maintenance	8,526.60	43,315.53	18,947.45	1,740.93	1,491.56
Finance Department	2,955.17	21,852.28	9,055.36	904.48	337.86
County Clerk	609.25	3,046.23	609.25	152.31	-
County Treasurer	714.31	4,730.17	1,991.95	195.47	75.82
Corporation Counsel	-	32,034.99	4,004.37	-	-
Sheriff's Office	506.41	-	-	-	-
Information Technology Svcs	5,339.79	30,703.77	21,359.15	-	-
Total Allocated Costs	25,381.71	178,553.44	68,333.30	4,510.22	24,856.58
Rollforward Adjustment	2,314.57	13,579.40	13,883.14	(421.43)	(14,924.93)
Total Proposed Costs	27,696.27	192,132.84	82,216.44	4,088.79	9,931.65

**SUMMARY OF ALLOCATED COSTS
RUSK COUNTY, WISCONSIN
FISCAL YEAR 2018**

	WIC	Senior Services & Nutrition	ADRC	Hospital / Nursing Home (RCMH)	Emergency Management
Central Service Departments					
Building Depreciation	1,328.85	3,316.97	1,863.87	-	1,989.41
Equipment Depreciation	-	-	-	-	-
Insurance	555.32	6,050.32	1,835.74	-	657.48
Administrative Coordinator	226.99	3,990.26	886.08	9,421.98	216.57
Other Expenses	-	184.26	234.22	1,765.18	75.97
Maintenance	3,402.73	23,839.12	4,772.72	-	5,094.20
Finance Department	717.54	12,274.09	1,799.20	10,424.17	388.81
County Clerk	152.31	2,436.98	609.25	-	152.31
County Treasurer	158.45	3,160.16	514.53	1,607.63	115.86
Corporation Counsel	-	-	-	-	3,203.50
Sheriff's Office	-	-	-	-	-
Information Technology Svcs	5,339.79	5,339.79	8,009.68	-	22,694.09
Total Allocated Costs	11,881.98	60,591.95	20,525.27	23,218.96	34,588.20
Rollforward Adjustment	1,334.64	23,236.28	3,226.77	4,921.18	8,926.59
Total Proposed Costs	13,216.61	83,828.24	23,752.04	28,140.13	43,514.80

**SUMMARY OF ALLOCATED COSTS
RUSK COUNTY, WISCONSIN
FISCAL YEAR 2018**

	Clerk of Court	Courts / Judicial	District Attorney	Jail	Highway
Central Service Departments					
Building Depreciation	5,566.49	19,009.50	6,986.12	43,597.07	-
Equipment Depreciation	-	-	-	-	-
Insurance	2,269.10	3,590.32	2,117.26	14,599.74	4,285.42
Administrative Coordinator	944.43	898.90	789.33	28,704.30	13,419.08
Other Expenses	487.70	1,247.44	556.32	1,958.16	791.98
Maintenance	14,253.87	48,676.81	17,889.05	62,629.58	-
Finance Department	3,675.20	7,895.61	3,853.98	12,133.69	35,744.05
County Clerk	609.25	304.62	456.93	2,284.67	5,330.90
County Treasurer	753.29	1,524.17	778.70	2,847.33	7,078.09
Corporation Counsel	1,601.75	1,601.75	-	-	4,004.37
Sheriff's Office	-	-	-	-	-
Information Technology Svcs	-	1,334.95	2,669.89	21,359.15	17,354.31
Total Allocated Costs	30,161.07	86,084.07	36,097.59	190,113.70	88,008.20
Rollforward Adjustment	(4,647.37)	6,812.74	4,126.58	43,448.70	40,998.40
Total Proposed Costs	25,513.71	92,896.80	40,224.16	233,562.39	129,006.59

**SUMMARY OF ALLOCATED COSTS
RUSK COUNTY, WISCONSIN
FISCAL YEAR 2018**

	Ambulance	Airport	Parks / Forestry	UW-Extension	Veterans Services
Central Service Departments					
Building Depreciation	262.68	-	2,225.05	5,875.52	1,487.23
Equipment Depreciation	-	-	-	-	-
Insurance	14,682.42	54.65	5,238.89	1,928.13	570.26
Administrative Coordinator	8,792.11	1,437.10	27,174.55	937.13	256.16
Other Expenses	3,447.40	294.09	2,369.88	286.74	27.64
Maintenance	672.63	37,380.69	19,637.34	15,045.20	3,808.28
Finance Department	20,233.88	1,987.61	13,585.80	1,579.39	817.55
County Clerk	5,787.83	-	1,370.80	456.93	152.31
County Treasurer	4,506.00	353.35	2,965.59	419.31	211.46
Corporation Counsel	-	-	3,203.50	1,601.75	1,601.75
Sheriff's Office	-	-	-	-	-
Information Technology Svcs	6,674.73	2,669.89	12,014.52	6,674.73	2,669.89
Total Allocated Costs	65,059.68	44,177.39	89,785.92	34,804.84	11,602.54
Rollforward Adjustment	(8,200.88)	(17,081.03)	11,633.82	5,953.07	3,380.13
Total Proposed Costs	56,858.81	27,096.36	101,419.74	40,757.90	14,982.67



**SUMMARY OF ALLOCATED COSTS
RUSK COUNTY, WISCONSIN
FISCAL YEAR 2018**

	Zoning	Land Information / Surveyor	Recycling / Waste	Land & Water Conservation	Economic Development
Central Service Departments					
Building Depreciation	2,989.91	2,989.91	610.34	2,989.91	821.61
Equipment Depreciation	-	-	-	-	-
Insurance	1,486.90	1,684.97	437.94	2,026.66	399.39
Administrative Coordinator	757.19	1,514.55	288.47	749.74	5,472.97
Other Expenses	914.13	2,262.05	245.08	463.19	203.41
Maintenance	7,656.14	7,656.14	62.88	7,656.14	2,103.85
Finance Department	4,628.54	10,823.94	2,140.47	2,518.54	1,235.31
County Clerk	304.62	456.93	152.31	456.93	114.23
County Treasurer	1,045.89	2,473.53	366.75	612.13	260.31
Corporation Counsel	2,402.62	-	-	-	-
Sheriff's Office	-	-	-	-	-
Information Technology Svcs	2,669.89	5,339.79	1,334.95	6,674.73	-
Total Allocated Costs	24,855.85	35,201.81	5,639.18	24,147.98	10,611.08
Rollforward Adjustment	5,817.89	17,229.50	(1,304.73)	3,876.45	(307.76)
Total Proposed Costs	30,673.74	52,431.31	4,334.45	28,024.43	10,303.31

**SUMMARY OF ALLOCATED COSTS
RUSK COUNTY, WISCONSIN
FISCAL YEAR 2018**

	All Other	Total Allocated Costs
Central Service Departments		
Building Depreciation	28,750.84	161,568.73
Equipment Depreciation	-	-
Insurance	11,493.92	93,739.78
Administrative Coordinator	20,321.56	164,948.38
Other Expenses	17,696.12	37,514.40
Maintenance	211,462.96	567,722.40
Finance Department	91,791.01	275,353.52
County Clerk	1,834.25	27,841.43
County Treasurer	19,639.07	59,099.31
Corporation Counsel	4,004.37	59,264.73
Sheriff's Office	-	506.41
Information Technology Svcs	68,082.28	256,309.77
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Total Allocated Costs	475,076.37	1,703,868.86
Rollforward Adjustment	152,679.22	320,490.92
	<hr/>	<hr/>
Total Proposed Costs	627,755.58	2,024,359.78
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**SCHEDULE OF FIXED COSTS
RUSK COUNTY, WISCONSIN
FISCAL YEAR 2018**

<u>Grantee Department</u>	<u>Final Costs 2018</u>	<u>Fixed Costs 2016</u>	<u>Rollforward</u>	<u>Actual Costs with Rollforward</u>
Child Support	\$ 25,381.71	\$ 23,067.14	\$ 2,314.57	\$ 27,696.27
Human Services	178,553.44	164,974.04	13,579.40	192,132.84
Public Health	68,333.30	54,450.16	13,883.14	82,216.44
Reproductive Health	4,510.22	4,931.65	(421.43)	4,088.79
Home Health	24,856.58	39,781.51	(14,924.93)	9,931.65
WIC	11,881.98	10,547.34	1,334.64	13,216.61
Senior Services & Nutrition	60,591.95	37,355.67	23,236.28	83,828.24
ADRC	20,525.27	17,298.50	3,226.77	23,752.04
Hospital / Nursing Home (RCMH)	23,218.96	18,297.78	4,921.18	28,140.13
Emergency Management	34,588.20	25,661.61	8,926.59	43,514.80
Clerk of Court	30,161.07	34,808.44	(4,647.37)	25,513.71
Courts / Judicial	86,084.07	79,271.33	6,812.74	92,896.80
District Attorney	36,097.59	31,971.01	4,126.58	40,224.16
Jail	190,113.70	146,665.00	43,448.70	233,562.39
Highway	88,008.20	47,009.80	40,998.40	129,006.59
Ambulance	65,059.68	73,260.56	(8,200.88)	56,858.81
Airport	44,177.39	61,258.42	(17,081.03)	27,096.36
Parks / Forestry	89,785.92	78,152.10	11,633.82	101,419.74
UW-Extension	34,804.84	28,851.77	5,953.07	40,757.90
Veterans Services	11,602.54	8,222.41	3,380.13	14,982.67
Zoning	24,855.85	19,037.96	5,817.89	30,673.74
Land Information / Surveyor	35,201.81	17,972.31	17,229.50	52,431.31
Recycling / Waste	5,639.18	6,943.91	(1,304.73)	4,334.45
Land & Water Conservation	24,147.98	20,271.53	3,876.45	28,024.43
Economic Development	10,611.08	10,918.84	(307.76)	10,303.31
All Other	475,076.37	322,397.15	152,679.22	627,755.58
Total	\$ 1,703,868.86	\$ 1,383,377.94	\$ 320,490.92	\$ 2,024,359.78

SCHEDULE OF DEPARTMENTAL COSTS
RUSK COUNTY, WISCONSIN
FISCAL YEAR 2018

<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	\$ -	\$ 223,707.79	\$ -	\$ -	\$ 223,707.79
Equipment Depreciation	-	166,349.91	-	-	166,349.91
Insurance	139,317.39	133,391.06	-	(156,785.46)	115,922.99
Administrative Coordinator	221,988.47	(1,581.00)	(17,098.05)	-	203,309.42
Other Expenses	35,285.00	20,675.00	-	(17,600.00)	38,360.00
Maintenance	669,629.29	(32,065.54)	-	(26,530.64)	611,033.11
Finance Department	309,217.23	(4,328.00)	(11,443.59)	-	293,445.64
County Clerk	251,439.78	(23,284.49)	(193,823.03)	-	34,332.26
County Treasurer	280,059.65	(250,049.88)	30,959.91	-	60,969.68
Corporation Counsel	74,245.53	-	-	-	74,245.53
Sheriff's Office	2,065,903.50	(103,147.90)	(1,961,520.82)	(960.00)	274.78
Computer Technology	270,141.46	-	-	-	270,141.46
less unallocated Incoming costs					(388,223.70)
Total	\$ 4,317,227.30	\$ 129,666.95	\$ (2,152,925.59)	\$ (201,876.10)	\$ 1,703,868.86

**SCHEDULE OF ALLOCATION BASIS
RUSK COUNTY, WISCONSIN
FISCAL YEAR 2018**

Department Number	Departmental Function	Allocation Basis
1	Building Depreciation Government Center Complex Senior Youth Center	Usable square footage by Department Percentage of Utilized Space by Benefiting Department
2	Equipment Depreciation Equipment Depreciation	Depreciation Expense for Central Services Departments Equipment and Related Interest Expense during 2018
3	Insurance Property Insurance General Liability Insurance Worker's Compensation 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 Worker's Compensation Charges by Department During 2018 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 2018
4	Administrative Coordinator 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 Department During 2018 Time and Effort Analysis by Benefiting Department During 2018 Direct Allocation to Benefiting Department Unallocated
5	Other Expenses 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 2017 Indirect Cost Allocation Plan Unemployment Compensation Payments by Department during 2018 Billed Audit Costs by Benefiting Department in 2018
6	Maintenance 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 2018**

Department Number	Departmental Function	Allocation Basis
7	Finance Department	
	General Accounting Budgets	Accounts Payable and Cash Receipt Transactions by Department During 2018 Payroll, Accounts Payable, and Cash Receipt Transactions Processed by Department During 2018
	Department / Program Specific Payroll	Direct Allocation to Benefiting Department Payroll Checks by Department During 2018 w/ RCMH Weighted at 95% to Reflect Less Required Effort
	General Receipts	Total Number of General Receipt Transactions by Department During 2018
8	County Clerk	
	Department Specific Personnel & Benefits Administration	Direct Allocation to Benefiting Department Number of Employees by Benefiting Department, Excluding RCMH
	General Government	Unallocated
9	County Treasurer	
	Receipts Disbursements	Number of General Receipts Processed by Department During 2018 Total Disbursements Processed During 2018 with RCMH Weighted 90% to Reflect Less Effort Required
	General Government	Unallocated
10	Corporation Counsel	
	Legal Services	Time and Effort Analysis by Benefiting Department During 2018
11	Sheriff's Office	
	Child Support	Direct Allocation to Benefiting Department
	General Government	Unallocated
12	Information Technology Svcs	
	General System Support	Number of Computers and Servers Supported by IT Services During 2018

**DEPARTMENT 1
FISCAL 2018**

**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 \$8,600,499.12.

According to Rusk County's fixed asset records (GASB compliant) the 2018 depreciation expense for this property was \$198,964.91. 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, 2018. Rusk County's fixed asset records show a 2018 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 \$18,683.43 has been allocated to benefiting departments based on information provided in the financial statements.

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 1
FISCAL 2018

RUSK COUNTY, WISCONSIN
BUILDING DEPRECIATION
DEPARTMENTAL COSTS BY FUNCTION

Department:		Building Depreciation		
Functions:	Total	Government Center Complex	Senior Youth Center	
Cost Adjustments:				
Building Depreciation Expense	205,024.36	198,964.91	6,059.45	
Interest Expense	18,683.43	18,683.43		
Total Cost Adjustments	\$ 223,707.79	\$ 217,648.34	\$ 6,059.45	
Incoming Costs				
Total 1st Allocation	-	-	-	
Unallocated	-			
Total 1st Tier Allocation	\$ 223,707.79	\$ 217,648.34	\$ 6,059.45	
2nd Allocation				
Building Depreciation	-	-	-	
Equipment Depreciation	-	-	-	
Insurance	-	-	-	
Administrative Coordinator	-	-	-	
Other Expenses	245.14	238.50	6.64	
Maintenance	-	-	-	
Finance Department	-	-	-	
County Clerk	-	-	-	
County Treasurer	-	-	-	
Corporation Counsel	-	-	-	
Sheriff's Office	-	-	-	
Information Technology Svcs	-	-	-	
Total 2nd Allocation	245.14	238.50	6.64	
Total 2nd Tier Allocation	\$ 245.14	\$ 238.50	\$ 6.64	
Unallocated	-			
Total Incoming Costs	245.14	238.50	6.64	
Total Allocated Cost	\$ 223,952.93	\$ 217,886.84	\$ 6,066.09	

**DEPARTMENT 1
FISCAL 2018**

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

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

Total 1st Tier Allocation \$ 217,648.34
Total 2nd Tier Allocation \$ 238.50

Total Allocated Cost \$ 217,886.84

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Administrative Coordinator	273.01	0.48%	1,053.47	-	1,053.47	1.15	1,054.62
Maintenance	2,664.00	4.72%	10,279.59	-	10,279.59	11.26	10,290.86
Finance Department	1,116.00	1.98%	4,306.32	-	4,306.32	4.72	4,311.03
County Clerk	998.00	1.77%	3,850.99	-	3,850.99	4.22	3,855.21
County Treasurer	949.00	1.68%	3,661.91	-	3,661.91	4.01	3,665.92
Corporation Counsel	274.67	0.49%	1,059.88	-	1,059.88	1.16	1,061.04
Sheriff's Office	8,619.75	15.28%	33,261.08	-	33,261.08	36.45	33,297.53
Information Technology Svcs	1,255.00	2.23%	4,842.68	-	4,842.68	5.31	4,847.98
Child Support	862.00	1.53%	3,326.20	-	3,326.20	3.64	3,329.85
Human Services	4,379.00	7.76%	16,897.27	-	16,897.27	18.52	16,915.79
Public Health	1,915.50	3.40%	7,391.35	-	7,391.35	8.10	7,399.45
Reproductive Health	176.00	0.31%	679.13	-	679.13	0.74	679.88
Home Health	150.79	0.27%	581.85	-	581.85	0.64	582.49
WIC	344.00	0.61%	1,327.39	-	1,327.39	1.45	1,328.85
Senior Services & Nutrition	73.50	0.13%	283.61	-	283.61	0.31	283.93
ADRC	482.50	0.86%	1,861.83	-	1,861.83	2.04	1,863.87
Emergency Management	515.00	0.91%	1,987.23	-	1,987.23	2.18	1,989.41
Clerk of Court	1,441.00	2.55%	5,560.40	-	5,560.40	6.09	5,566.49
Courts / Judicial	4,921.00	8.72%	18,988.69	-	18,988.69	20.81	19,009.50
District Attorney	1,808.50	3.21%	6,978.47	-	6,978.47	7.65	6,986.12
Jail	11,286.00	20.01%	43,549.35	-	43,549.35	47.72	43,597.07
Ambulance	68.00	0.12%	262.39	-	262.39	0.29	262.68
Parks / Forestry	576.00	1.02%	2,222.61	-	2,222.61	2.44	2,225.05
UW-Extension	1,521.00	2.70%	5,869.09	-	5,869.09	6.43	5,875.52
Veterans Services	385.00	0.68%	1,485.60	-	1,485.60	1.63	1,487.23
Zoning	774.00	1.37%	2,986.64	-	2,986.64	3.27	2,989.91
Land Information / Surveyor	774.00	1.37%	2,986.64	-	2,986.64	3.27	2,989.91
Recycling / Waste	158.00	0.28%	609.68	-	609.68	0.67	610.34
Land & Water Conservation	774.00	1.37%	2,986.64	-	2,986.64	3.27	2,989.91
Economic Development	212.69	0.38%	820.71	-	820.71	0.90	821.61
All Other	6,657.58	11.80%	25,689.64	-	25,689.64	28.15	25,717.79
Total	56,404.49	100.00%	\$ 217,648.34	\$ -	\$ 217,648.34	\$ 238.50	\$ 217,886.84

Allocation Basis: Usable square footage by Department

Allocation Source: Square footage measurements provided by Maintenance Department



**DEPARTMENT 1
FISCAL 2018**

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

Department: Building Depreciation
Function: Senior Youth Center

Total 1st Tier Allocation \$ 6,059.45
Total 2nd Tier Allocation \$ 6.64
Total Allocated Cost \$ 6,066.09

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Senior Services & Nutrition	50.00	50.00%	3,029.73	-	3,029.73	3.32	3,033.04
All Other	50.00	50.00%	3,029.73	-	3,029.73	3.32	3,033.04
Total	100.00	100.00%	\$ 6,059.45	\$ -	\$ 6,059.45	\$ 6.64	\$ 6,066.09

Allocation Basis: Percentage of Utilized Space by Benefiting Department

Allocation Source: Information Provided by Finance and Human Services Departments

DEPARTMENT 1
FISCAL 2018

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	1,054.62	1,054.62	-
Other Expenses	-	-	-
Maintenance	10,290.86	10,290.86	-
Finance Department	4,311.03	4,311.03	-
County Clerk	3,855.21	3,855.21	-
County Treasurer	3,665.92	3,665.92	-
Corporation Counsel	1,061.04	1,061.04	-
Sheriff's Office	33,297.53	33,297.53	-
Information Technology Svcs	4,847.98	4,847.98	-
Child Support	3,329.85	3,329.85	-
Human Services	16,915.79	16,915.79	-
Public Health	7,399.45	7,399.45	-
Reproductive Health	679.88	679.88	-
Home Health	582.49	582.49	-
WIC	1,328.85	1,328.85	-
Senior Services & Nutrition	3,316.97	283.93	3,033.04
ADRC	1,863.87	1,863.87	-
Hospital / Nursing Home (RCMH)	-	-	-
Emergency Management	1,989.41	1,989.41	-
Clerk of Court	5,566.49	5,566.49	-
Courts / Judicial	19,009.50	19,009.50	-
District Attorney	6,986.12	6,986.12	-
Jail	43,597.07	43,597.07	-
Highway	-	-	-
Ambulance	262.68	262.68	-
Airport	-	-	-
Parks / Forestry	2,225.05	2,225.05	-
UW-Extension	5,875.52	5,875.52	-
Veterans Services	1,487.23	1,487.23	-
Zoning	2,989.91	2,989.91	-
Land Information / Surveyor	2,989.91	2,989.91	-
Recycling / Waste	610.34	610.34	-
Land & Water Conservation	2,989.91	2,989.91	-
Economic Development	821.61	821.61	-
All Other	28,750.84	25,717.79	3,033.04
Total	\$ 223,952.93	\$ 217,886.84	\$ 6,066.09



**DEPARTMENT 2
FISCAL 2018**

**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 \$154,040.32 in 2018 depreciation expense is applied to the appropriate Central Service Department included in this plan for allowable equipment depreciation expense.

Additionally, allowable interest of \$10,605.11 for the purchase of IT Equipment, \$1,336.81 for a Maintenance Department Tractor, and \$367.67 for Finance Department software, has been appropriately allocated to the benefiting department.

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 2
FISCAL 2018

RUSK COUNTY, WISCONSIN
EQUIPMENT DEPREICATION
DEPARTMENTAL COSTS BY FUNCTION

Department: Equipment Depreciation

Functions:	Total	Equipment Depreciation
Cost Adjustments:		
Equipment Depreciation Expense	154,040.32	154,040.32
Interest Expense	12,309.59	12,309.59
Total Cost Adjustments	\$ 166,349.91	\$ 166,349.91
Incoming Costs		
1st Allocation		
Building Depreciation	-	-
Total 1st Allocation	-	-
Unallocated	-	-
Total 1st Tier Allocation	\$ 166,349.91	\$ 166,349.91
2nd Allocation		
Equipment Depreciation	-	-
Insurance	-	-
Administrative Coordinator	-	-
Other Expenses	122.57	122.57
Maintenance	-	-
Finance Department	-	-
County Clerk	-	-
County Treasurer	-	-
Corporation Counsel	-	-
Sheriff's Office	-	-
Information Technology Svcs	-	-
Building Depreciation	-	-
Total 2nd Allocation	122.57	122.57
Total 2nd Tier Allocation	\$ 122.57	\$ 122.57
Unallocated	-	-
Total Incoming Costs	122.57	122.57
Total Allocated Cost	\$ 166,472.48	\$ 166,472.48

**DEPARTMENT 2
FISCAL 2018**

**RUSK COUNTY, WISCONSIN
EQUIPMENT DEPRECIATION
FUNCTIONAL COSTS ALLOCATIONS**

Department: Equipment Depreciation
Function: Equipment Depreciation

Total 1st Tier Allocation \$ 166,349.91
Total 2nd Tier Allocation \$ 122.57
Total Allocated Cost \$ 166,472.48

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Maintenance	35,633.98	21.42%	35,633.98	-	35,633.98	26.26	35,660.24
Finance Department	367.67	0.22%	367.67	-	367.67	0.27	367.94
Sheriff's Office	103,512.99	62.23%	103,512.99	-	103,512.99	76.27	103,589.26
Information Technology Svcs	26,835.27	16.13%	26,835.27	-	26,835.27	19.77	26,855.04
Total	166,349.91	100.00%	\$ 166,349.91	\$ -	\$ 166,349.91	\$ 122.57	\$ 166,472.48

Allocation Basis: Depreciation Expense for Central Services Departments Equipment and Related Interest Expense during 2018

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

DEPARTMENT 2
FISCAL 2018

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	35,660.24	35,660.24
Finance Department	367.94	367.94
County Clerk	-	-
County Treasurer	-	-
Corporation Counsel	-	-
Sheriff's Office	103,589.26	103,589.26
Information Technology Svcs	26,855.04	26,855.04
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	-	-
Total	\$ 166,472.48	\$ 166,472.48



**DEPARTMENT 3
FISCAL 2018**

**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.
- **Workers Compensation**: Unbilled premiums and dividends are allocated based on workers compensation charges by department during 2018.
- **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 2018**

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

Department: Insurance

Functions:	Total	General & Administrative	Property Insurance	General Liability Insurance
Expenditures:				
Worker Compensation	36,079.71			
Buildings	27,195.94		27,195.94	
Vehicles	4,818.50		4,818.50	
Public Liability	53,395.04			53,370.04
Underground Storage	79.10			
Equipment Breakdown / Boiler	1,936.67			
Officials Bond	3,180.20			
Employee Bonds	2,066.18			
Monies & Securities	9,592.95			
Volunteers	973.10			
Total Expenditures	\$ 139,317.39	\$ -	\$ 32,014.44	\$ 53,370.04
Cost Adjustments:				
Insurance Dividend	(2,821.00)			(716.05)
Workers Comp Ins Dividend	(20,677.50)			
Direct Billed Insurance	156,889.56			
Total Cost Adjustments	\$ 133,391.06	\$ -	\$ -	\$ (716.05)
Disallowed / Capitalized	-			
General & Administrative Allocation	-	-	-	-
Incoming Costs				
1st Allocation				
Building Depreciation	-		-	-
Equipment Depreciation	-		-	-
Total 1st Allocation	-	-	-	-
Unallocated	-			
Total 1st Tier Allocation	\$ 272,708.45	\$ -	\$ 32,014.44	\$ 52,653.99

DEPARTMENT 3
FISCAL 2018

RUSK COUNTY, WISCONSIN
INSURANCE
DEPARTMENTAL COSTS BY FUNCTION

Department: Insurance

Functions:	Total	General & Administrative	Property Insurance	General Liability Insurance
2nd Allocation				
Insurance	-	-	-	-
Administrative Coordinator	106.44		11.50	19.18
Other Expenses	755.54		81.66	136.13
Maintenance	-		-	-
Finance Department	7,552.90		816.33	1,360.87
County Clerk	-		-	-
County Treasurer	30.61		3.31	5.51
Corporation Counsel	1,567.59		169.43	282.45
Sheriff's Office	-		-	-
Information Technology Svcs	-		-	-
Building Depreciation	-		-	-
Equipment Depreciation	-		-	-
Total 2nd Allocation	10,013.07	-	1,082.23	1,804.14
Total 2nd Tier Allocation	\$ 10,013.07	\$ -	\$ 1,082.23	\$ 1,804.14
Unallocated	-			
Total Incoming Costs	10,013.07	-	1,082.23	1,804.14
Total Allocated Cost	\$ 282,721.52	\$ -	\$ 33,096.67	\$ 54,458.12

DEPARTMENT 3
FISCAL 2018

RUSK COUNTY, WISCONSIN
INSURANCE
DEPARTMENTAL COSTS BY FUNCTION

Department: Insurance

Functions:	Worker's Compensation	Boiler / Breakdown Insurance	Officials, Employees & Volunteers Bonds	Direct Billed Liability Insurance
Expenditures:				
Worker Compensation	36,079.71			
Buildings				
Vehicles				
Public Liability				25.00
Underground Storage				79.10
Equipment Breakdown / Boiler		1,936.67		
Officials Bond			3,180.20	
Employee Bonds			2,066.18	
Monies & Securities			9,592.95	
Volunteers			973.10	
Total Expenditures	\$ 36,079.71	\$ 1,936.67	\$ 15,812.43	\$ 104.10
Cost Adjustments:				
Insurance Dividend				(2,104.95)
Workers Comp Ins Dividend	(20,677.50)			
Direct Billed Insurance				156,889.56
Total Cost Adjustments	\$ (20,677.50)	\$ -	\$ -	\$ 154,784.61
Disallowed / Capitalized				
General & Administrative Allocation	-	-	-	-
Incoming Costs				
1st Allocation				
Building Depreciation	-	-	-	-
Equipment Depreciation	-	-	-	-
Total 1st Allocation	-	-	-	-
Unallocated				
Total 1st Tier Allocation	\$ 15,402.21	\$ 1,936.67	\$ 15,812.43	\$ 154,888.71

DEPARTMENT 3
FISCAL 2018

RUSK COUNTY, WISCONSIN
INSURANCE
DEPARTMENTAL COSTS BY FUNCTION

Department: Insurance

Functions:	Worker's Compensation	Boiler / Breakdown Insurance	Officials, Employees & Volunteers Bonds	Direct Billed Liability Insurance
2nd Allocation				
Insurance	-	-	-	-
Administrative Coordinator	12.96	0.70	5.68	56.41
Other Expenses	92.03	4.94	40.33	400.44
Maintenance	-	-	-	-
Finance Department	919.99	49.38	403.20	4,003.14
County Clerk	-	-	-	-
County Treasurer	3.73	0.20	1.63	16.22
Corporation Counsel	190.94	10.25	83.68	830.84
Sheriff's Office	-	-	-	-
Information Technology Svcs	-	-	-	-
Building Depreciation	-	-	-	-
Equipment Depreciation	-	-	-	-
Total 2nd Allocation	1,219.65	65.47	534.53	5,307.06
Total 2nd Tier Allocation	\$ 1,219.65	\$ 65.47	\$ 534.53	\$ 5,307.06
Unallocated				
Total Incoming Costs	1,219.65	65.47	534.53	5,307.06
Total Allocated Cost	\$ 16,621.86	\$ 2,002.14	\$ 16,346.96	\$ 160,195.77

**DEPARTMENT 3
FISCAL 2018**

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

Department: Insurance
Function: Property Insurance

Total 1st Tier Allocation \$ 32,014.44
Total 2nd Tier Allocation 1,082.23

Total Allocated Cost \$ 33,096.67

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Administrative Coordinator	273.01	0.48%	154.96	-	154.96	5.24	160.20
Maintenance	2,664.00	4.72%	1,512.05	-	1,512.05	51.11	1,563.16
Finance Department	1,116.00	1.98%	633.43	-	633.43	21.41	654.84
County Clerk	998.00	1.77%	566.45	-	566.45	19.15	585.60
County Treasurer	949.00	1.68%	538.64	-	538.64	18.21	556.85
Corporation Counsel	274.67	0.49%	155.90	-	155.90	5.27	161.17
Sheriff's Office	8,619.75	15.28%	4,892.46	-	4,892.46	165.39	5,057.84
Information Technology Svcs	1,255.00	2.23%	712.32	-	712.32	24.08	736.40
Child Support	862.00	1.53%	489.26	-	489.26	16.54	505.80
Human Services	4,379.00	7.76%	2,485.46	-	2,485.46	84.02	2,569.48
Public Health	1,915.50	3.40%	1,087.21	-	1,087.21	36.75	1,123.96
Reproductive Health	176.00	0.31%	99.90	-	99.90	3.38	103.27
Home Health	150.79	0.27%	85.59	-	85.59	2.89	88.48
WIC	344.00	0.61%	195.25	-	195.25	6.60	201.85
Senior Services & Nutrition	73.50	0.13%	41.72	-	41.72	1.41	43.13
ADRC	482.50	0.86%	273.86	-	273.86	9.26	283.12
Emergency Management	515.00	0.91%	292.31	-	292.31	9.88	302.19
Clerk of Court	1,441.00	2.55%	817.89	-	817.89	27.65	845.54
Courts / Judicial	4,921.00	8.72%	2,793.09	-	2,793.09	94.42	2,887.51
District Attorney	1,808.50	3.21%	1,026.48	-	1,026.48	34.70	1,061.18
Jail	11,286.00	20.01%	6,405.78	-	6,405.78	216.54	6,622.33
Ambulance	68.00	0.12%	38.60	-	38.60	1.30	39.90
Parks / Forestry	576.00	1.02%	326.93	-	326.93	11.05	337.98
UW-Extension	1,521.00	2.70%	863.30	-	863.30	29.18	892.48
Veterans Services	385.00	0.68%	218.52	-	218.52	7.39	225.91
Zoning	774.00	1.37%	439.31	-	439.31	14.85	454.16
Land Information / Surveyor	774.00	1.37%	439.31	-	439.31	14.85	454.16
Recycling / Waste	158.00	0.28%	89.68	-	89.68	3.03	92.71
Land & Water Conservation	774.00	1.37%	439.31	-	439.31	14.85	454.16
Economic Development	212.69	0.38%	120.72	-	120.72	4.08	124.80
All Other	6,657.58	11.80%	3,778.75	-	3,778.75	127.74	3,906.49
Total	56,404.49	100.00%	\$ 32,014.44	\$ -	\$ 32,014.44	\$ 1,082.23	\$ 33,096.67

Allocation Basis: Usable Square Footage by Department Not Directly Billed

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



**DEPARTMENT 3
FISCAL 2018**

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

Department: Insurance
Function: General Liability Insurance

Total 1st Tier Allocation \$ 52,653.99
Total 2nd Tier Allocation 1,804.14
Total Allocated Cost \$ 54,458.12

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Administrative Coordinator	1.00	0.52%	276.04	-	276.04	9.46	285.49
Maintenance	5.00	2.62%	1,380.18	-	1,380.18	47.29	1,427.47
Finance Department	4.00	2.10%	1,104.15	-	1,104.15	37.83	1,141.98
County Clerk	3.00	1.57%	828.11	-	828.11	28.37	856.48
County Treasurer	4.00	2.10%	1,104.15	-	1,104.15	37.83	1,141.98
Sheriff's Office	26.00	13.63%	7,176.95	-	7,176.95	245.91	7,422.86
Information Technology Svcs	3.00	1.57%	828.11	-	828.11	28.37	856.48
Child Support	4.00	2.10%	1,104.15	-	1,104.15	37.83	1,141.98
Human Services	20.00	10.48%	5,520.73	-	5,520.73	189.16	5,709.90
Public Health	4.00	2.10%	1,104.15	-	1,104.15	37.83	1,141.98
Reproductive Health	1.00	0.52%	276.04	-	276.04	9.46	285.49
WIC	1.00	0.52%	276.04	-	276.04	9.46	285.49
Senior Services & Nutrition	16.00	8.39%	4,416.59	-	4,416.59	151.33	4,567.92
ADRC	4.00	2.10%	1,104.15	-	1,104.15	37.83	1,141.98
Emergency Management	1.00	0.52%	276.04	-	276.04	9.46	285.49
Clerk of Court	4.00	2.10%	1,104.15	-	1,104.15	37.83	1,141.98
Courts / Judicial	2.00	1.05%	552.07	-	552.07	18.92	570.99
District Attorney	3.00	1.57%	828.11	-	828.11	28.37	856.48
Jail	15.00	7.86%	4,140.55	-	4,140.55	141.87	4,282.42
Ambulance	38.00	19.92%	10,489.39	-	10,489.39	359.41	10,848.80
Parks / Forestry	9.00	4.72%	2,484.33	-	2,484.33	85.12	2,569.45
UW-Extension	3.00	1.57%	828.11	-	828.11	28.37	856.48
Veterans Services	1.00	0.52%	276.04	-	276.04	9.46	285.49
Zoning	2.00	1.05%	552.07	-	552.07	18.92	570.99
Land Information / Surveyor	3.00	1.57%	828.11	-	828.11	28.37	856.48
Recycling / Waste	1.00	0.52%	276.04	-	276.04	9.46	285.49
Land & Water Conservation	3.00	1.57%	828.11	-	828.11	28.37	856.48
Economic Development	0.75	0.39%	207.03	-	207.03	7.09	214.12
All Other	9.00	4.72%	2,484.33	-	2,484.33	85.12	2,569.45
Total	190.75	100.00%	\$ 52,653.99	\$ -	\$ 52,653.99	\$ 1,804.14	\$ 54,458.12

Allocation Basis: Number of FTEs by Departments not Directly Billed

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



**DEPARTMENT 3
FISCAL 2018**

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

Department: Insurance
Function: Worker's Compensation

Total 1st Tier Allocation \$ 15,402.21
Total 2nd Tier Allocation 1,219.65

Total Allocated Cost \$ 16,621.86

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Administrative Coordinator	97.73	0.08%	12.33		12.33	0.98	13.31
Maintenance	7,289.29	5.97%	919.65		919.65	72.82	992.47
Finance Department	312.61	0.26%	39.44		39.44	3.12	42.56
County Clerk	206.26	0.17%	26.02		26.02	2.06	28.08
County Treasurer	262.74	0.22%	33.15		33.15	2.62	35.77
Sheriff's Office	24,724.67	20.25%	3,119.37		3,119.37	247.01	3,366.38
Information Technology Svcs	262.67	0.22%	33.14		33.14	2.62	35.76
Child Support	237.35	0.19%	29.95		29.95	2.37	32.32
Human Services	17,744.99	14.54%	2,238.78		2,238.78	177.28	2,416.06
Public Health	5,459.86	4.47%	688.84		688.84	54.55	743.39
Reproductive Health	1,086.68	0.89%	137.10		137.10	10.86	147.96
Home Health	426.58	0.35%	53.82		53.82	4.26	58.08
WIC	66.98	0.05%	8.45		8.45	0.67	9.12
Senior Services & Nutrition	3,298.71	2.70%	416.18		416.18	32.96	449.13
ADRC	1,286.93	1.05%	162.36		162.36	12.86	175.22
Emergency Management	80.36	0.07%	10.14		10.14	0.80	10.94
Clerk of Court	339.06	0.28%	42.78		42.78	3.39	46.16
Courts / Judicial	103.63	0.08%	13.07		13.07	1.04	14.11
District Attorney	169.16	0.14%	21.34		21.34	1.69	23.03
Jail	20,654.24	16.92%	2,605.83		2,605.83	206.35	2,812.17
Highway	3,013.74	2.47%	380.23		380.23	30.11	410.33
Ambulance	10,606.84	8.69%	1,338.20		1,338.20	105.97	1,444.17
Parks / Forestry	12,114.61	9.92%	1,528.43		1,528.43	121.03	1,649.46
UW-Extension	19.06	0.02%	2.40		2.40	0.19	2.60
Zoning	2,526.85	2.07%	318.80		318.80	25.24	344.04
Land Information / Surveyor	1,452.48	1.19%	183.25		183.25	14.51	197.76
Recycling / Waste	6.44	0.01%	0.81		0.81	0.06	0.88
Land & Water Conservation	3,725.29	3.05%	470.00		470.00	37.22	507.22
Economic Development	119.88	0.10%	15.12		15.12	1.20	16.32
All Other	4,384.98	3.59%	553.23		553.23	43.81	597.04
Total	122,080.67	100.00%	\$ 15,402.21	\$ -	\$ 15,402.21	\$ 1,219.65	\$ 16,621.86

Allocation Basis: Worker's Compensation Charges by Department During 2018

Allocation Source: County Financial Records and Reports



DEPARTMENT 3
FISCAL 2018

RUSK COUNTY, WISCONSIN
INSURANCE
FUNCTIONAL COSTS ALLOCATIONS

Department: Insurance
Function: Boiler / Breakdown Insurance

Total 1st Tier Allocation \$ 1,936.67
Total 2nd Tier Allocation 65.47
Total Allocated Cost \$ 2,002.14

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Maintenance	100	100.00%	1,936.67	-	1,936.67	65.47	2,002.14
Total	100	100.00%	\$ 1,936.67	\$ -	\$ 1,936.67	\$ 65.47	\$ 2,002.14

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 2018**

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

Department: Insurance
Function: Officials, Employees & Volunteers Bonds

Total 1st Tier Allocation \$ 15,812.43
Total 2nd Tier Allocation 534.53
Total Allocated Cost \$ 16,346.96

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Administrative Coordinator	1.00	0.36%	56.93	-	56.93	1.92	58.85
Maintenance	5.00	1.80%	284.65	-	284.65	9.62	294.27
Finance Department	4.00	1.44%	227.72	-	227.72	7.70	235.42
County Clerk	3.00	1.08%	170.79	-	170.79	5.77	176.56
County Treasurer	4.00	1.44%	227.72	-	227.72	7.70	235.42
Sheriff's Office	26.00	9.36%	1,480.19	-	1,480.19	50.04	1,530.23
Information Technology Svcs	3.00	1.08%	170.79	-	170.79	5.77	176.56
Child Support	4.00	1.44%	227.72	-	227.72	7.70	235.42
Human Services	20.00	7.20%	1,138.61	-	1,138.61	38.49	1,177.10
Public Health	4.00	1.44%	227.72	-	227.72	7.70	235.42
Reproductive Health	1.00	0.36%	56.93	-	56.93	1.92	58.85
WIC	1.00	0.36%	56.93	-	56.93	1.92	58.85
Senior Services & Nutrition	16.00	5.76%	910.89	-	910.89	30.79	941.68
ADRC	4.00	1.44%	227.72	-	227.72	7.70	235.42
Emergency Management	1.00	0.36%	56.93	-	56.93	1.92	58.85
Clerk of Court	4.00	1.44%	227.72	-	227.72	7.70	235.42
Courts / Judicial	2.00	0.72%	113.86	-	113.86	3.85	117.71
District Attorney	3.00	1.08%	170.79	-	170.79	5.77	176.56
Jail	15.00	5.40%	853.96	-	853.96	28.87	882.82
Highway	35.00	12.60%	1,992.57	-	1,992.57	67.36	2,059.92
Ambulance	38.00	13.68%	2,163.36	-	2,163.36	73.13	2,236.49
Parks / Forestry	9.00	3.24%	512.37	-	512.37	17.32	529.69
UW-Extension	3.00	1.08%	170.79	-	170.79	5.77	176.56
Veterans Services	1.00	0.36%	56.93	-	56.93	1.92	58.85
Zoning	2.00	0.72%	113.86	-	113.86	3.85	117.71
Land Information / Surveyor	3.00	1.08%	170.79	-	170.79	5.77	176.56
Recycling / Waste	1.00	0.36%	56.93	-	56.93	1.92	58.85
Land & Water Conservation	3.00	1.08%	170.79	-	170.79	5.77	176.56
Economic Development	0.75	0.27%	42.70	-	42.70	1.44	44.14
All Other	61.00	21.96%	3,472.76	-	3,472.76	117.39	3,590.15
Total	277.75	100.00%	\$ 15,812.43	\$ -	\$ 15,812.43	\$ 534.53	\$ 16,346.96

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 2018**

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

Department: Insurance
Function: Direct Billed Liability Insurance

Total 1st Tier Allocation \$ 154,888.71
Total 2nd Tier Allocation 5,307.06
Total Allocated Cost \$ 160,195.77

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Sheriff's Office	17,256.51	11.00%	17,036.43	(17,256.51)	(220.08)	583.73	363.66
Senior Services & Nutrition	2,299.78	1.47%	2,270.45	(2,299.78)	(29.33)	77.79	48.46
Highway	82,381.08	52.51%	81,330.46	(82,301.98)	(971.52)	2,786.68	1,815.16
Ambulance	5,365.01	3.42%	5,296.59	(5,365.01)	(68.42)	181.48	113.06
Airport	2,593.41	1.65%	2,560.34	(2,593.41)	(33.07)	87.73	54.65
Parks / Forestry	7,227.17	4.61%	7,135.00	(7,227.17)	(92.17)	244.47	152.30
Land & Water Conservation	1,529.66	0.97%	1,510.15	(1,529.66)	(19.51)	51.74	32.24
All Other	38,236.94	24.37%	37,749.30	(38,211.94)	(462.64)	1,293.43	830.79
Total	156,889.56	100.00%	\$ 154,888.71	\$ (156,785.46)	\$ (1,896.75)	\$ 5,307.06	\$ 3,410.31

Allocation Basis: Property, Auto, and General Liability Premiums by Departments Direct Billed in 2018

Allocation Source: County Insurance and Financial Records & Reports

**DEPARTMENT 3
FISCAL 2018**

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

Department: Insurance

Grantee Department	Total	Property Insurance	General Liability Insurance	Worker's Compensation	Boiler / Breakdown Insurance
Building Depreciation	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-
Insurance	-	-	-	-	-
Administrative Coordinator	517.85	160.20	285.49	13.31	-
Other Expenses	-	-	-	-	-
Maintenance	6,279.52	1,563.16	1,427.47	992.47	2,002.14
Finance Department	2,074.80	654.84	1,141.98	42.56	-
County Clerk	1,646.73	585.60	856.48	28.08	-
County Treasurer	1,970.02	556.85	1,141.98	35.77	-
Corporation Counsel	161.17	161.17	-	-	-
Sheriff's Office	17,740.97	5,057.84	7,422.86	3,366.38	-
Information Technology Svcs	1,805.21	736.40	856.48	35.76	-
Child Support	1,915.51	505.80	1,141.98	32.32	-
Human Services	11,872.54	2,569.48	5,709.90	2,416.06	-
Public Health	3,244.75	1,123.96	1,141.98	743.39	-
Reproductive Health	595.58	103.27	285.49	147.96	-
Home Health	146.56	88.48	-	58.08	-
WIC	555.32	201.85	285.49	9.12	-
Senior Services & Nutrition	6,050.32	43.13	4,567.92	449.13	-
ADRC	1,835.74	283.12	1,141.98	175.22	-
Hospital / Nursing Home (RCMH)	-	-	-	-	-
Emergency Management	657.48	302.19	285.49	10.94	-
Clerk of Court	2,269.10	845.54	1,141.98	46.16	-
Courts / Judicial	3,590.32	2,887.51	570.99	14.11	-
District Attorney	2,117.26	1,061.18	856.48	23.03	-
Jail	14,599.74	6,622.33	4,282.42	2,812.17	-
Highway	4,285.42	-	-	410.33	-
Ambulance	14,682.42	39.90	10,848.80	1,444.17	-
Airport	54.65	-	-	-	-
Parks / Forestry	5,238.89	337.98	2,569.45	1,649.46	-
UW-Extension	1,928.13	892.48	856.48	2.60	-
Veterans Services	570.26	225.91	285.49	-	-
Zoning	1,486.90	454.16	570.99	344.04	-
Land Information / Surveyor	1,684.97	454.16	856.48	197.76	-
Recycling / Waste	437.94	92.71	285.49	0.88	-
Land & Water Conservation	2,026.66	454.16	856.48	507.22	-
Economic Development	399.39	124.80	214.12	16.32	-
All Other	11,493.92	3,906.49	2,569.45	597.04	-
Total	\$ 125,936.06	\$ 33,096.67	\$ 54,458.12	\$ 16,621.86	\$ 2,002.14



DEPARTMENT 3
FISCAL 2018

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	58.85	-
Other Expenses	-	-
Maintenance	294.27	-
Finance Department	235.42	-
County Clerk	176.56	-
County Treasurer	235.42	-
Corporation Counsel	-	-
Sheriff's Office	1,530.23	363.66
Information Technology Svcs	176.56	-
Child Support	235.42	-
Human Services	1,177.10	-
Public Health	235.42	-
Reproductive Health	58.85	-
Home Health	-	-
WIC	58.85	-
Senior Services & Nutrition	941.68	48.46
ADRC	235.42	-
Hospital / Nursing Home (RCMH)	-	-
Emergency Management	58.85	-
Clerk of Court	235.42	-
Courts / Judicial	117.71	-
District Attorney	176.56	-
Jail	882.82	-
Highway	2,059.92	1,815.16
Ambulance	2,236.49	113.06
Airport	-	54.65
Parks / Forestry	529.69	152.30
UW-Extension	176.56	-
Veterans Services	58.85	-
Zoning	117.71	-
Land Information / Surveyor	176.56	-
Recycling / Waste	58.85	-
Land & Water Conservation	176.56	32.24
Economic Development	44.14	-
All Other	3,590.15	830.79
Total	\$ 16,346.96	\$ 3,410.31



**DEPARTMENT 4
FISCAL 2018**

**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 2018.
- **Special Projects:** Services associated with specific projects and support to departments have been allocated based on an analysis of effort during 2018.
- **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 2018, 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 2018**

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

Department: Administrative Coordinator

Functions:	Total	General & Administrative	Personnel Services	Budget Oversight & Admin.
Expenditures:				
Salaries & Wages	84,437.11	19,673.85	17,647.36	15,367.55
Fringe Benefits	18,891.66	4,401.76	3,948.36	3,438.28
Post Employment-Non Law Enforcement	74,783.44			
Post Employment-Enforcement	17,564.40			
Section 125 Administration	900.00		900.00	
Legal Fees	8,831.65		423.38	
UC Management Fees	1,815.00		1,815.00	
Communications	107.85		107.85	
Copies / Prints	198.70		198.70	
Office Supplies	236.81		236.81	
Travel/Training	863.12		863.12	
EAP Membership Fees	12,124.87		12,124.87	
HR-Fitness Incentives	528.00		528.00	
Advertising Expense	705.86	705.86		
Total Expenditures	\$ 221,988.47	\$ 24,781.46	\$ 38,793.44	\$ 18,805.84
Cost Adjustments:				
Miscellaneous Reimbursement	(16.00)		(16.00)	
Transfer UC Management Fees to Chapt 5	(1,815.00)		(1,815.00)	
Labor Negotiations	250.00			
Total Cost Adjustments	\$ (1,581.00)	\$ -	\$ (1,831.00)	\$ -
General & Administrative Allocation	-	(24,781.46)	4,874.87	2,363.18
Disallowed / Capitalized	(17,098.05)			
Incoming Costs				
1st Allocation				
Building Depreciation	1,053.47		207.23	100.46
Equipment Depreciation	-		-	-
Insurance	500.25		98.41	47.70
Total 1st Allocation	1,553.72	-	305.64	148.16

DEPARTMENT 4
FISCAL 2018

RUSK COUNTY, WISCONSIN
ADMINISTRATIVE COORDINATOR
DEPARTMENTAL COSTS BY FUNCTION

Department: Administrative Coordinator

Functions:	Total	General & Administrative	Personnel Services	Budget Oversight & Admin.
Unallocated	(119.67)			
Total 1st Tier Allocation	\$ 204,743.46	\$ -	\$ 42,142.95	\$ 21,317.18
2nd Allocation				
Building Depreciation	1.15		0.23	0.11
Equipment Depreciation	-		-	-
Insurance	17.60		3.46	1.68
Administrative Coordinator	23,580.85		4,638.69	2,248.69
Other Expenses	687.32		135.21	65.54
Maintenance	2,454.52		482.84	234.07
Finance Department	13,584.07		2,672.18	1,295.39
County Clerk	142.34		28.00	13.57
County Treasurer	136.46		26.84	13.01
Corporation Counsel	3,135.18		616.73	298.97
Sheriff's Office	-		-	-
Information Technology Svcs	2,037.67		400.84	194.31
Total 2nd Allocation	45,777.16	-	9,005.02	4,365.35
Unallocated	(3,525.86)			
Total 2nd Tier Allocation	\$ 42,251.30	\$ -	\$ 9,005.02	\$ 4,365.35
Total Incoming Costs	43,685.35		9,310.66	4,513.52
Total Allocated Cost	\$ 246,994.77	\$ -	\$ 51,147.97	\$ 25,682.53

DEPARTMENT 4
FISCAL 2018

RUSK COUNTY, WISCONSIN
ADMINISTRATIVE COORDINATOR
DEPARTMENTAL COSTS BY FUNCTION

Department: Administrative Coordinator

Functions:	Special Projects	Department Specific	General Government
Expenditures:			
Salaries & Wages	14,692.06	4,644.04	12,412.26
Fringe Benefits	3,287.15	1,039.04	2,777.07
Post Employment-Non Law Enforcement		74,783.44	
Post Employment-Enforcement		17,564.40	
Section 125 Administration			
Legal Fees		8,408.27	
UC Management Fees			
Communications			
Copies / Prints			
Office Supplies			
Travel/Training			
EAP Membership Fees			
HR-Fitness Incentives			
Advertising Expense			
Total Expenditures	\$ 17,979.21	\$ 106,439.19	\$ 15,189.33
Cost Adjustments:			
Miscellaneous Reimbursement			
Transfer UC Management Fees to Chapt 5			
Labor Negotiations		250.00	
Total Cost Adjustments	\$ -	\$ 250.00	\$ -
General & Administrative Allocation	2,259.31	13,375.38	1,908.72
Disallowed / Capitalized			(17,098.05)
Incoming Costs			
1st Allocation			
Building Depreciation	96.04	568.59	81.14
Equipment Depreciation	-	-	-
Insurance	45.61	270.00	38.53
Total 1st Allocation	141.65	838.59	119.67

DEPARTMENT 4
FISCAL 2018

RUSK COUNTY, WISCONSIN
ADMINISTRATIVE COORDINATOR
DEPARTMENTAL COSTS BY FUNCTION

Department: Administrative Coordinator

Functions:	Special Projects	Department Specific	General Government
Unallocated			(119.67)
Total 1st Tier Allocation	\$ 20,380.16	\$ 120,903.17	\$ -
2nd Allocation			
Building Depreciation	0.11	0.62	0.09
Equipment Depreciation	-	-	-
Insurance	1.60	9.50	1.36
Administrative Coordinator	2,149.85	12,727.37	1,816.25
Other Expenses	62.66	370.97	52.94
Maintenance	223.78	1,324.79	189.05
Finance Department	1,238.45	7,331.77	1,046.28
County Clerk	12.98	76.83	10.96
County Treasurer	12.44	73.65	10.51
Corporation Counsel	285.83	1,692.16	241.48
Sheriff's Office	-	-	-
Information Technology Svcs	185.77	1,099.80	156.95
Total 2nd Allocation	4,173.47	24,707.46	3,525.86
Unallocated			(3,525.86)
Total 2nd Tier Allocation	\$ 4,173.47	\$ 24,707.46	\$ -
Total Incoming Costs	4,315.12	25,546.05	-
Total Allocated Cost	\$ 24,553.63	\$ 145,610.63	\$ -

**DEPARTMENT 4
FISCAL 2018**

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

Department: Administrative Coordinator
Function: Personnel Services

Total 1st Tier Allocation \$ 42,142.95
Total 2nd Tier Allocation 9,005.02
Total Allocated Cost \$ 51,147.97

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Administrative Coordinator	1.00	0.36%	151.73	-	151.73	-	151.73
Maintenance	5.00	1.80%	758.65	-	758.65	162.69	921.34
Finance Department	4.00	1.44%	606.92	-	606.92	130.15	737.07
County Clerk	3.00	1.08%	455.19	-	455.19	97.62	552.80
County Treasurer	4.00	1.44%	606.92	-	606.92	130.15	737.07
Sheriff's Office	26.00	9.36%	3,944.97	-	3,944.97	846.00	4,790.98
Information Technology Svcs	3.00	1.08%	455.19	-	455.19	97.62	552.80
Child Support	4.00	1.44%	606.92	-	606.92	130.15	737.07
Human Services	20.00	7.20%	3,034.60	-	3,034.60	650.77	3,685.37
Public Health	4.00	1.44%	606.92	-	606.92	130.15	737.07
Reproductive Health	1.00	0.36%	151.73	-	151.73	32.54	184.27
WIC	1.00	0.36%	151.73	-	151.73	32.54	184.27
Senior Services & Nutrition	16.00	5.76%	2,427.68	-	2,427.68	520.62	2,948.29
ADRC	4.00	1.44%	606.92	-	606.92	130.15	737.07
Emergency Management	1.00	0.36%	151.73	-	151.73	32.54	184.27
Clerk of Court	4.00	1.44%	606.92	-	606.92	130.15	737.07
Courts / Judicial	2.00	0.72%	303.46	-	303.46	65.08	368.54
District Attorney	3.00	1.08%	455.19	-	455.19	97.62	552.80
Jail	15.00	5.40%	2,275.95	-	2,275.95	488.08	2,764.02
Highway	35.00	12.60%	5,310.54	-	5,310.54	1,138.85	6,449.39
Ambulance	38.00	13.68%	5,765.73	-	5,765.73	1,236.46	7,002.19
Parks / Forestry	9.00	3.24%	1,365.57	-	1,365.57	292.85	1,658.41
UW-Extension	3.00	1.08%	455.19	-	455.19	97.62	552.80
Veterans Services	1.00	0.36%	151.73	-	151.73	32.54	184.27
Zoning	2.00	0.72%	303.46	-	303.46	65.08	368.54
Land Information / Surveyor	3.00	1.08%	455.19	-	455.19	97.62	552.80
Recycling / Waste	1.00	0.36%	151.73	-	151.73	32.54	184.27
Land & Water Conservation	3.00	1.08%	455.19	-	455.19	97.62	552.80
Economic Development	0.75	0.27%	113.80	-	113.80	24.40	138.20
All Other	61.00	21.96%	9,255.52	-	9,255.52	1,984.85	11,240.36
Total	277.75	100.00%	\$ 42,142.95	\$ -	\$ 42,142.95	\$ 9,005.02	\$ 51,147.97

Allocation Basis: Number of Employees by Benefiting Department

Allocation Source: County Human Resources and Financial Records & Reports



**DEPARTMENT 4
FISCAL 2018**

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

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

Total 1st Tier Allocation \$ 21,317.18
Total 2nd Tier Allocation 4,365.35

Total Allocated Cost \$ 25,682.53

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Insurance	10	0.04%	8.65	-	8.65	-	8.65
Administrative Coordinator	37	0.15%	31.99	-	31.99	-	31.99
Maintenance	233	0.95%	201.45	-	201.45	41.33	242.78
Finance Department	120	0.49%	103.75	-	103.75	21.29	125.04
County Clerk	789	3.20%	682.16	-	682.16	139.96	822.12
County Treasurer	265	1.07%	229.11	-	229.11	47.01	276.12
Corporation Counsel	10	0.04%	8.65	-	8.65	1.77	10.42
Sheriff's Office	1,332	5.40%	1,151.63	-	1,151.63	236.28	1,387.91
Information Technology Svcs	92	0.37%	79.54	-	79.54	16.32	95.86
Child Support	210	0.85%	181.56	-	181.56	37.25	218.81
Human Services	1,377	5.58%	1,190.53	-	1,190.53	244.26	1,434.80
Public Health	695	2.82%	600.89	-	600.89	123.28	724.17
Reproductive Health	55	0.22%	47.55	-	47.55	9.76	57.31
Home Health	22	0.09%	19.02	-	19.02	3.90	22.92
WIC	41	0.17%	35.45	-	35.45	7.27	42.72
Senior Services & Nutrition	1,000	4.06%	864.58	-	864.58	177.39	1,041.97
ADRC	143	0.58%	123.64	-	123.64	25.37	149.00
Hospital / Nursing Home (RCMH)	3,152	12.78%	2,725.17	-	2,725.17	559.13	3,284.30
Emergency Management	31	0.13%	26.80	-	26.80	5.50	32.30
Clerk of Court	199	0.81%	172.05	-	172.05	35.30	207.35
Courts / Judicial	509	2.06%	440.07	-	440.07	90.29	530.36
District Attorney	227	0.92%	196.26	-	196.26	40.27	236.53
Jail	799	3.24%	690.80	-	690.80	141.73	832.54
Highway	1,991	8.08%	1,721.39	-	1,721.39	353.18	2,074.57
Ambulance	1,403	5.69%	1,213.01	-	1,213.01	248.88	1,461.89
Airport	120	0.49%	103.75	-	103.75	21.29	125.04
Parks / Forestry	967	3.92%	836.05	-	836.05	171.53	1,007.59
UW-Extension	117	0.47%	101.16	-	101.16	20.75	121.91
Veterans Services	69	0.28%	59.66	-	59.66	12.24	71.90
Zoning	373	1.51%	322.49	-	322.49	66.17	388.66
Land Information / Surveyor	923	3.74%	798.01	-	798.01	163.73	961.74
Recycling / Waste	100	0.41%	86.46	-	86.46	17.74	104.20
Land & Water Conservation	189	0.77%	163.41	-	163.41	33.53	196.93
Economic Development	83	0.34%	71.76	-	71.76	14.72	86.48
All Other	6,973	28.28%	6,028.74	-	6,028.74	1,236.93	7,265.67
Total	24,656	100.00%	\$ 21,317.18	\$ -	\$ 21,317.18	\$ 4,365.35	\$ 25,682.53

Allocation Basis: Total Number of Payroll, Accounts Payable and Cash Receipt Transactions by Department During 2018

Allocation Source: County Financial Records and Reports



**DEPARTMENT 4
FISCAL 2018**

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

Department: Administrative Coordinator
Function: Special Projects

Total 1st Tier Allocation \$ 20,380.16
Total 2nd Tier Allocation 4,173.47
Total Allocated Cost \$ 24,553.63

	Allocated Allocation Units	Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Insurance	70.36	0.48%	97.79	-	97.79	-	97.79
Administrative Coordinator	1,959.48	13.36%	2,723.40	-	2,723.40	-	2,723.40
Maintenance	2,580.90	17.60%	3,587.08	-	3,587.08	852.59	4,439.67
Finance Department	351.80	2.40%	488.95	-	488.95	116.22	605.17
Sheriff's Office	281.44	1.92%	391.16	-	391.16	92.97	484.13
Information Technology Svcs	146.64	1.00%	203.81	-	203.81	48.44	252.25
Public Health	70.36	0.48%	97.79	-	97.79	23.24	121.03
Home Health	70.36	0.48%	97.79	-	97.79	23.24	121.03
Hospital / Nursing Home (RCMH)	3,568.00	24.33%	4,959.01	-	4,959.01	1,178.67	6,137.68
Ambulance	190.69	1.30%	265.03	-	265.03	62.99	328.03
Airport	762.74	5.20%	1,060.10	-	1,060.10	251.97	1,312.07
Parks / Forestry	351.80	2.40%	488.95	-	488.95	116.22	605.17
UW-Extension	152.55	1.04%	212.02	-	212.02	50.39	262.42
Economic Development	3,050.97	20.81%	4,240.41	-	4,240.41	1,007.87	5,248.28
All Other	1,055.41	7.20%	1,466.87	-	1,466.87	348.65	1,815.52
Total	14,663.50	100.00%	\$ 20,380.16	\$ -	\$ 20,380.16	\$ 4,173.47	\$ 24,553.63

Allocation Basis: Time and Effort Analysis by Benefiting Department During 2018

Allocation Source: Administrative Coordinator

**DEPARTMENT 4
FISCAL 2018**

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

Department: Administrative Coordinator
Function: Department Specific

Total 1st Tier Allocation \$ 120,903.17
Total 2nd Tier Allocation 24,707.46
Total Allocated Cost \$ 145,610.63

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Administrative Coordinator	18,243.23	17.10%	20,673.74	-	20,673.74	-	20,673.74
Maintenance	7,646.51	7.17%	8,665.24	-	8,665.24	2,136.06	10,801.30
Finance Department	16,626.00	15.58%	18,841.05	-	18,841.05	4,644.49	23,485.54
Sheriff's Office	4,982.89	4.67%	5,646.75	-	5,646.75	1,391.97	7,038.72
Human Services	5,683.08	5.33%	6,440.22	-	6,440.22	1,587.57	8,027.80
Home Health	15,345.90	14.38%	17,390.40	-	17,390.40	4,286.89	21,677.29
Jail	17,774.40	16.66%	20,142.45	-	20,142.45	4,965.29	25,107.74
Highway	3,465.38	3.25%	3,927.07	-	3,927.07	968.06	4,895.12
Parks / Forestry	16,921.80	15.86%	19,176.26	-	19,176.26	4,727.12	23,903.38
Total	106,689.19	100.00%	\$ 120,903.17	\$ -	\$ 120,903.17	\$ 24,707.46	\$ 145,610.63

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: County Financial Records and Reports

**DEPARTMENT 4
FISCAL 2018**

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

Department: Administrative Coordinator

Grantee Department	Total	Personnel Services	Budget Oversight & Admin.	Special Projects	Department Specific
Building Depreciation	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-
Insurance	106.44	-	8.65	97.79	-
Administrative Coordinator	23,580.85	151.73	31.99	2,723.40	20,673.74
Other Expenses	-	-	-	-	-
Maintenance	16,405.09	921.34	242.78	4,439.67	10,801.30
Finance Department	24,952.81	737.07	125.04	605.17	23,485.54
County Clerk	1,374.92	552.80	822.12	-	-
County Treasurer	1,013.20	737.07	276.12	-	-
Corporation Counsel	10.42	-	10.42	-	-
Sheriff's Office	13,701.74	4,790.98	1,387.91	484.13	7,038.72
Information Technology Svcs	900.92	552.80	95.86	252.25	-
Child Support	955.89	737.07	218.81	-	-
Human Services	13,147.96	3,685.37	1,434.80	-	8,027.80
Public Health	1,582.28	737.07	724.17	121.03	-
Reproductive Health	241.58	184.27	57.31	-	-
Home Health	21,821.25	-	22.92	121.03	21,677.29
WIC	226.99	184.27	42.72	-	-
Senior Services & Nutrition	3,990.26	2,948.29	1,041.97	-	-
ADRC	886.08	737.07	149.00	-	-
Hospital / Nursing Home (RCMH)	9,421.98	-	3,284.30	6,137.68	-
Emergency Management	216.57	184.27	32.30	-	-
Clerk of Court	944.43	737.07	207.35	-	-
Courts / Judicial	898.90	368.54	530.36	-	-
District Attorney	789.33	552.80	236.53	-	-
Jail	28,704.30	2,764.02	832.54	-	25,107.74
Highway	13,419.08	6,449.39	2,074.57	-	4,895.12
Ambulance	8,792.11	7,002.19	1,461.89	328.03	-
Airport	1,437.10	-	125.04	1,312.07	-
Parks / Forestry	27,174.55	1,658.41	1,007.59	605.17	23,903.38
UW-Extension	937.13	552.80	121.91	262.42	-
Veterans Services	256.16	184.27	71.90	-	-
Zoning	757.19	368.54	388.66	-	-
Land Information / Surveyor	1,514.55	552.80	961.74	-	-
Recycling / Waste	288.47	184.27	104.20	-	-
Land & Water Conservation	749.74	552.80	196.93	-	-
Economic Development	5,472.97	138.20	86.48	5,248.28	-
All Other	20,321.56	11,240.36	7,265.67	1,815.52	-
Total	\$ 246,994.77	\$ 51,147.97	\$ 25,682.53	\$ 24,553.63	\$ 145,610.63



**DEPARTMENT 5
FISCAL 2018**

RUSK COUNTY, WISCONSIN

OTHER EXPENSES

NATURE AND EXTENT OF SERVICES

Rusk County hires various consulting firms to provide such services as: Annual Financial Audit, 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 2018.
- **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 2017 cost allocation plan, prepared during 2018.
- **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 2018.
- **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 2018. 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 2018**

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

Department: Other Expenses

Functions:	Total	General & Administrative	General Audit Services
Expenditures:			
Independent Audit/Single Audit	30,750.00		30,750.00
Cost Allocation Plan Consulting	4,535.00		
Total Expenditures	\$ 35,285.00	\$ -	\$ 30,750.00
Cost Adjustments:			
Appraisal of Assets (transfer from Chpt. 8)	1,260.00		1,260.00
UC Management Consulting (transfer from Chpt. 4)	1,815.00		
Billed Audit Services	17,600.00		
Total Cost Adjustments	\$ 20,675.00	\$ -	\$ 1,260.00
General & Administrative Allocation	-	-	-
Disallowed / Capitalized	-		
Incoming Costs			
1st Allocation			
Building Depreciation	-		-
Equipment Depreciation	-		-
Insurance	-		-
Administrative Coordinator	-		-
Total 1st Allocation	-	-	-
Total 1st Tier Allocation	\$ 55,960.00	\$ -	\$ 32,010.00
2nd Allocation			
Building Depreciation	-		-
Equipment Depreciation	-		-
Insurance	-		-
Administrative Coordinator	-		-
Other Expenses	490.27		289.84
Maintenance	-		-
Finance Department	11,246.99		6,649.11



DEPARTMENT 5
FISCAL 2018

RUSK COUNTY, WISCONSIN
OTHER EXPENSES
DEPARTMENTAL COSTS BY FUNCTION

Department: Other Expenses

Functions:	Total	General & Administrative	General Audit Services
County Clerk	-		-
County Treasurer	-		-
Corporation Counsel	-		-
Sheriff's Office	-		-
Information Technology Svcs	-		-
	<hr/>	<hr/>	
Total 2nd Allocation	11,737.26	-	6,938.96
Total 2nd Tier Allocation	\$ 11,737.26	\$ -	\$ 6,938.96
Total Incoming Costs	11,737.26	-	6,938.96
Total Allocated Cost	\$ 67,697.26	\$ -	\$ 38,948.96

DEPARTMENT 5
FISCAL 2018

RUSK COUNTY, WISCONSIN
OTHER EXPENSES
DEPARTMENTAL COSTS BY FUNCTION

Department: Other Expenses

Functions:	Cost Allocation Plan	Unemployment Compensation Admin	Billed Audit Services
Expenditures:			
Independent Audit/Single Audit			
Cost Allocation Plan Consulting	4,535.00		
Total Expenditures	\$ 4,535.00	\$ -	\$ -
Cost Adjustments:			
Appraisal of Assets (transfer from Chpt. 8)			
UC Management Consulting (transfer from Chpt. 4)		1,815.00	
Billed Audit Services			17,600.00
Total Cost Adjustments	\$ -	\$ 1,815.00	\$ 17,600.00
General & Administrative Allocation	-	-	-
Disallowed / Capitalized			
Incoming Costs			
1st Allocation			
Building Depreciation	-	-	-
Equipment Depreciation	-	-	-
Insurance	-	-	-
Administrative Coordinator	-	-	-
Total 1st Allocation	-	-	-
Total 1st Tier Allocation	\$ 4,535.00	\$ 1,815.00	\$ 17,600.00
2nd Allocation			
Building Depreciation	-	-	-
Equipment Depreciation	-	-	-
Insurance	-	-	-
Administrative Coordinator	-	-	-
Other Expenses	41.06	-	159.36
Maintenance	-	-	-
Finance Department	942.01	-	3,655.87



DEPARTMENT 5
FISCAL 2018

RUSK COUNTY, WISCONSIN
OTHER EXPENSES
DEPARTMENTAL COSTS BY FUNCTION

Department: Other Expenses

Functions:	Cost Allocation Plan	Unemployment Compensation Admin	Billed Audit Services
County Clerk	-	-	-
County Treasurer	-	-	-
Corporation Counsel	-	-	-
Sheriff's Office	-	-	-
Information Technology Svcs	-	-	-
Total 2nd Allocation	983.07	-	3,815.23
Total 2nd Tier Allocation	\$ 983.07	\$ -	\$ 3,815.23
Total Incoming Costs	983.07	-	3,815.23
Total Allocated Cost	\$ 5,518.07	\$ 1,815.00	\$ 21,415.23

**DEPARTMENT 5
FISCAL 2018**

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

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

Total 1st Tier Allocation \$ 32,010.00
Total 2nd Tier Allocation \$ 6,938.96
Total Allocated Cost \$ 38,948.96

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Insurance	10	0.06%	20.13	-	20.13	-	20.13
Administrative Coordinator	37	0.23%	74.48	-	74.48	-	74.48
Maintenance	233	1.47%	469.05	-	469.05	101.98	571.03
Finance Department	120	0.75%	241.57	-	241.57	52.52	294.09
County Clerk	789	4.96%	1,588.32	-	1,588.32	345.33	1,933.65
County Treasurer	265	1.67%	533.47	-	533.47	115.98	649.45
Corporation Counsel	10	0.06%	20.13	-	20.13	4.38	24.51
Sheriff's Office	1,332	8.38%	2,681.42	-	2,681.42	582.99	3,264.41
Information Technology Svcs	92	0.58%	185.20	-	185.20	40.27	225.47
Emergency Management	31	0.19%	62.41	-	62.41	13.57	75.97
Clerk of Court	199	1.25%	400.60	-	400.60	87.10	487.70
Courts / Judicial	509	3.20%	1,024.66	-	1,024.66	222.78	1,247.44
District Attorney	227	1.43%	456.97	-	456.97	99.35	556.32
Jail	799	5.02%	1,608.45	-	1,608.45	349.71	1,958.16
Ambulance	1,403	8.82%	2,824.35	-	2,824.35	614.06	3,438.42
Airport	120	0.75%	241.57	-	241.57	52.52	294.09
Parks / Forestry	967	6.08%	1,946.65	-	1,946.65	423.24	2,369.88
UW-Extension	117	0.74%	235.53	-	235.53	51.21	286.74
Zoning	373	2.35%	750.88	-	750.88	163.25	914.13
Land Information / Surveyor	923	5.80%	1,858.07	-	1,858.07	403.98	2,262.05
Recycling / Waste	100	0.63%	201.31	-	201.31	43.77	245.08
Land & Water Conservation	189	1.19%	380.47	-	380.47	82.72	463.19
Economic Development	83	0.52%	167.09	-	167.09	36.33	203.41
All Other	6,973	43.85%	14,037.21	-	14,037.21	3,051.93	17,089.15
Total	15,901	100.00%	\$ 32,010.00	\$ -	\$ 32,010.00	\$ 6,938.96	\$ 38,948.96

Allocation Basis: Payroll, Accounts Payable and Receipt Transactions Processed During 2018 For Departments Not Direct Billed

Allocation Source: County Financial Records and Reports

**DEPARTMENT 5
FISCAL 2018**

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

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

Total 1st Tier Allocation \$ 4,535.00
Total 2nd Tier Allocation \$ 983.07
Total Allocated Cost \$ 5,518.07

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Building Depreciation	2	5.41%	245.14	-	245.14	-	245.14
Equipment Depreciation	1	2.70%	122.57	-	122.57	-	122.57
Insurance	6	16.22%	735.41	-	735.41	-	735.41
Administrative Coordinator	5	13.51%	612.84	-	612.84	-	612.84
Other Expenses	4	10.81%	490.27	-	490.27	-	490.27
Maintenance	5	13.51%	612.84	-	612.84	258.70	871.54
Finance Department	4	10.81%	490.27	-	490.27	206.96	697.23
County Clerk	3	8.11%	367.70	-	367.70	155.22	522.92
County Treasurer	3	8.11%	367.70	-	367.70	155.22	522.92
Corporation Counsel	1	2.70%	122.57	-	122.57	51.74	174.31
Sheriff's Office	2	5.41%	245.14	-	245.14	103.48	348.62
Information Technology Svcs	1	2.70%	122.57	-	122.57	51.74	174.31
Total	37	100.00%	\$ 4,535.00	\$ -	\$ 4,535.00	\$ 983.07	\$ 5,518.07

Allocation Basis: Number of Departmental Functions Analyzed in 2017 Indirect Cost Allocation Plan

Allocation Source: 2017 Indirect Cost Allocation Plan Prepared During 2018

DEPARTMENT 5
FISCAL 2018

RUSK COUNTY, WISCONSIN
OTHER EXPENSES
FUNCTIONAL COSTS ALLOCATIONS

Department: Other Expenses
Function: Unemployment Compensation Admin

Total 1st Tier Allocation \$ 1,815.00
Total 2nd Tier Allocation \$ -
Total Allocated Cost \$ 1,815.00

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Finance Department	50.00	0.42%	7.57	-	7.57	-	7.57
Hospital / Nursing Home (RCMH)	11,665.72	97.26%	1,765.18	-	1,765.18	-	1,765.18
Highway	219.87	1.83%	33.27	-	33.27	-	33.27
Ambulance	59.39	0.50%	8.99	-	8.99	-	8.99
Total	11,994.98	100.00%	\$ 1,815.00	\$ -	\$ 1,815.00	\$ -	\$ 1,815.00

Allocation Basis: Unemployment Compensation Payments by Department during 2018

Allocation Source: County Financial Records and Reports

**DEPARTMENT 5
FISCAL 2018**

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

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

Total 1st Tier Allocation \$ 17,600.00
Total 2nd Tier Allocation \$ 3,815.23
Total Allocated Cost \$ 21,415.23

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Child Support	2,440.00	13.86%	2,440.00	(2,440.00)	-	528.93	528.93
Human Services	4,309.48	24.49%	4,309.48	(4,309.48)	-	934.19	934.19
Public Health	642.56	3.65%	642.56	(642.56)	-	139.29	139.29
Home Health	1,850.00	10.51%	1,850.00	(1,850.00)	-	401.03	401.03
Senior Services & Nutrition	850.00	4.83%	850.00	(850.00)	-	184.26	184.26
ADRC	1,080.46	6.14%	1,080.46	(1,080.46)	-	234.22	234.22
Highway	3,500.00	19.89%	3,500.00	(3,500.00)	-	758.71	758.71
Veterans Services	127.50	0.72%	127.50	(127.50)	-	27.64	27.64
All Other	2,800.00	15.91%	2,800.00	(2,800.00)	-	606.97	606.97
Total	17,600.00	100.00%	\$ 17,600.00	\$ (17,600.00)	\$ -	\$ 3,815.23	\$ 3,815.23

Allocation Basis: Billed Audit Costs by Benefiting Department in 2018

Allocation Source: County Financial Records and Reports

**DEPARTMENT 5
FISCAL 2018**

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

Department: Other Expenses

Grantee Department	Total	General Audit Services	Cost Allocation Plan	Unemployment Compensation Admin	Billed Audit Services
Building Depreciation	245.14	-	245.14	-	-
Equipment Depreciation	122.57	-	122.57	-	-
Insurance	755.54	20.13	735.41	-	-
Administrative Coordinator	687.32	74.48	612.84	-	-
Other Expenses	490.27	-	490.27	-	-
Maintenance	1,442.57	571.03	871.54	-	-
Finance Department	998.89	294.09	697.23	7.57	-
County Clerk	2,456.57	1,933.65	522.92	-	-
County Treasurer	1,172.38	649.45	522.92	-	-
Corporation Counsel	198.82	24.51	174.31	-	-
Sheriff's Office	3,613.03	3,264.41	348.62	-	-
Information Technology Svcs	399.78	225.47	174.31	-	-
Child Support	528.93	-	-	-	528.93
Human Services	934.19	-	-	-	934.19
Public Health	139.29	-	-	-	139.29
Reproductive Health	-	-	-	-	-
Home Health	401.03	-	-	-	401.03
WIC	-	-	-	-	-
Senior Services & Nutrition	184.26	-	-	-	184.26
ADRC	234.22	-	-	-	234.22
Hospital / Nursing Home (RCMH)	1,765.18	-	-	1,765.18	-
Emergency Management	75.97	75.97	-	-	-
Clerk of Court	487.70	487.70	-	-	-
Courts / Judicial	1,247.44	1,247.44	-	-	-
District Attorney	556.32	556.32	-	-	-
Jail	1,958.16	1,958.16	-	-	-
Highway	791.98	-	-	33.27	758.71
Ambulance	3,447.40	3,438.42	-	8.99	-
Airport	294.09	294.09	-	-	-
Parks / Forestry	2,369.88	2,369.88	-	-	-
UW-Extension	286.74	286.74	-	-	-
Veterans Services	27.64	-	-	-	27.64
Zoning	914.13	914.13	-	-	-
Land Information / Surveyor	2,262.05	2,262.05	-	-	-
Recycling / Waste	245.08	245.08	-	-	-
Land & Water Conservation	463.19	463.19	-	-	-
Economic Development	203.41	203.41	-	-	-
All Other	17,696.12	17,089.15	-	-	606.97
Total	\$ 50,097.26	\$ 38,948.96	\$ 5,518.07	\$ 1,815.00	\$ 3,815.23



**DEPARTMENT 6
FISCAL 2018**

**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 2018

RUSK COUNTY, WISCONSIN
MAINTENANCE
DEPARTMENTAL COSTS BY FUNCTION

Department: Maintenance

Functions:	Total	General & Administrative	Government Center	Government Center Utilities
Expenditures:				
Salaries & Wages	232,534.40	61,389.08	62,086.68	-
Fringe Benefits	104,969.65	27,711.99	28,026.90	-
Cleaning Contract	44,441.68		30,095.94	
Telephone	6,216.26	5,779.88		
Utilities	137,483.03			119,285.21
Refuse	634.75			
Contract Maintenance	17,046.22		10,727.63	
Repairs	68,255.01		58,525.19	
Mileage	1,682.54	1,682.54		
Maint Training	50.00	50.00		
Equipment <\$5000	549.95	549.95		
Supplies	25,769.95		25,627.16	
Snow Removal	17,534.88		15,761.68	
Transfer to Maintenance	12,460.97			
Total Expenditures	\$ 669,629.29	\$ 97,163.44	\$ 230,851.18	\$ 119,285.21
Cost Adjustments:				
Sale of Miscellaneous Property	(1,575.15)	(1,575.15)		
Energy Rebates	(10,322.84)			(10,322.84)
Transfer from Tax Deeds	(1,500.00)			
Transfer from Jail	(3,682.85)			
Transfer from Jail Assessment	(6,500.00)			
Transfer from Sr Center	(8,484.70)			
Total Cost Adjustments	\$ (32,065.54)	\$ (1,575.15)	\$ -	\$ (10,322.84)
General & Administrative Allocation	-	(95,588.29)	34,676.73	-
Disallowed / Capitalized	-			
Incoming Costs				
1st Allocation				
Building Depreciation	10,279.59	4,538.15	4,589.72	-
Equipment Depreciation	35,633.98	15,731.39	15,910.15	-
Insurance	6,033.20	4,109.58	-	1,923.62



DEPARTMENT 6
FISCAL 2018

RUSK COUNTY, WISCONSIN
MAINTENANCE
DEPARTMENTAL COSTS BY FUNCTION

Department: Maintenance

Functions:	Total	General & Administrative	Government Center	Government Center Utilities
Administrative Coordinator	13,212.42	5,832.91	5,899.19	-
Other Expenses	1,081.89	477.62	483.05	-
Total 1st Allocation	66,241.08	30,689.65	26,882.11	1,923.62
General & Administrative Allocation	(0.00)	(30,689.65)	24,533.34	-
Total 1st Tier Allocation	\$ 703,804.83	\$ -	\$ 316,943.36	\$ 110,885.99
2nd Allocation				
Building Depreciation	11.26	4.97	5.03	-
Equipment Depreciation	26.26	11.59	11.72	-
Insurance	246.32	167.78	-	78.54
Administrative Coordinator	3,192.67	1,409.47	1,425.49	-
Other Expenses	360.68	159.23	161.04	-
Maintenance	23,950.95	10,573.66	10,693.82	-
Finance Department	3,898.18	1,720.94	1,740.49	-
County Clerk	4,752.49	2,098.09	2,121.93	-
County Treasurer	840.48	371.05	375.27	-
Corporation Counsel	3,135.18	1,384.09	1,399.82	-
Sheriff's Office	-	-	-	-
Information Technology Svcs	7,131.84	3,148.51	3,184.29	-
Total 2nd Allocation	47,546.32	21,049.39	21,118.90	78.54
General & Administrative Allocation	(0.00)	(21,049.39)	16,826.91	-
Total 2nd Tier Allocation	\$ 47,546.32	\$ -	\$ 37,945.80	\$ 78.54
Total Incoming Costs	113,787.40	-	89,361.26	2,002.16
Total Allocated Cost	\$ 751,351.15	\$ -	\$ 354,889.17	\$ 110,964.53

DEPARTMENT 6
FISCAL 2018

RUSK COUNTY, WISCONSIN
MAINTENANCE
DEPARTMENTAL COSTS BY FUNCTION

Department: Maintenance

Functions:	Jail Maintenance	Senior/Youth Services Center	Miscellaneous Properties
Expenditures:			
Salaries & Wages	6,278.43	9,301.38	93,478.83
Fringe Benefits	2,834.18	4,198.79	42,197.80
Cleaning Contract	14,345.74	-	
Telephone	72.85	363.53	
Utilities	-	18,197.82	
Refuse	634.75	-	
Contract Maintenance	6,318.59	-	
Repairs	7,438.13	2,291.69	
Mileage	-	-	
Maint Training	-	-	
Equipment <\$5000	-	-	
Supplies	142.79	-	
Snow Removal	-	1,773.20	
Transfer to Maintenance	-	-	12,460.97
Total Expenditures	\$ 38,065.46	\$ 36,126.40	\$ 148,137.60
Cost Adjustments:			
Sale of Miscellaneous Property			
Energy Rebates			
Transfer from Tax Deeds			(1,500.00)
Transfer from Jail	(3,682.85)		
Transfer from Jail Assessment	(6,500.00)		
Transfer from Sr Center		(8,484.70)	
Total Cost Adjustments	\$ (10,182.85)	\$ (8,484.70)	\$ (1,500.00)
General & Administrative Allocation	3,506.64	5,195.02	52,209.91
Disallowed / Capitalized			
Incoming Costs			
1st Allocation			
Building Depreciation	464.13	687.60	-
Equipment Depreciation	1,608.89	2,383.54	-
Insurance	-	-	-

DEPARTMENT 6
FISCAL 2018

RUSK COUNTY, WISCONSIN
MAINTENANCE
DEPARTMENTAL COSTS BY FUNCTION

Department: Maintenance

Functions:	Jail Maintenance	Senior/Youth Services Center	Miscellaneous Properties
Administrative Coordinator	596.55	883.77	-
Other Expenses	48.85	72.37	-
Total 1st Allocation	2,718.42	4,027.28	-
General & Administrative Allocation	2,480.90	3,675.41	-
Total 1st Tier Allocation	\$ 36,588.56	\$ 40,539.41	\$ 198,847.51
2nd Allocation			
Building Depreciation	0.51	0.75	-
Equipment Depreciation	1.19	1.76	-
Insurance	-	-	-
Administrative Coordinator	144.15	213.56	-
Other Expenses	16.28	24.13	-
Maintenance	1,081.40	1,602.07	-
Finance Department	176.00	260.75	-
County Clerk	214.58	317.89	-
County Treasurer	37.95	56.22	-
Corporation Counsel	141.55	209.71	-
Sheriff's Office	-	-	-
Information Technology Svcs	322.01	477.05	-
Total 2nd Allocation	2,135.62	3,163.88	-
General & Administrative Allocation	1,701.60	2,520.88	-
Total 2nd Tier Allocation	\$ 3,837.22	\$ 5,684.76	\$ -
Total Incoming Costs	9,036.53	13,387.45	-
Total Allocated Cost	\$ 40,425.78	\$ 46,224.17	\$ 198,847.51

**DEPARTMENT 6
FISCAL 2018**

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

**Department: Maintenance
Function: Government Center**

Total 1st Tier Allocation \$ 316,943.36
Total 2nd Tier Allocation \$ 37,945.80
Total Allocated Cost \$ 354,889.17

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Administrative Coordinator	273.01	0.61%	1,917.81	-	1,917.81	-	1,917.81
Maintenance	2,664.00	5.90%	18,713.77	-	18,713.77	-	18,713.77
Finance Department	1,116.00	2.47%	7,839.55	-	7,839.55	1,003.94	8,843.49
County Clerk	998.00	2.21%	7,010.64	-	7,010.64	897.79	7,908.42
County Treasurer	949.00	2.10%	6,666.43	-	6,666.43	853.71	7,520.14
Corporation Counsel	274.67	0.61%	1,929.48	-	1,929.48	247.09	2,176.58
Sheriff's Office	8,619.75	19.10%	60,551.06	-	60,551.06	7,754.19	68,305.25
Information Technology Svcs	1,255.00	2.78%	8,815.98	-	8,815.98	1,128.98	9,944.96
Child Support	862.00	1.91%	6,055.28	-	6,055.28	775.44	6,830.72
Human Services	4,379.00	9.71%	30,761.11	-	30,761.11	3,939.28	34,700.39
Public Health	1,915.50	4.25%	13,455.79	-	13,455.79	1,723.15	15,178.95
Reproductive Health	176.00	0.39%	1,236.35	-	1,236.35	158.33	1,394.67
Home Health	150.79	0.33%	1,059.25	-	1,059.25	135.65	1,194.90
WIC	344.00	0.76%	2,416.49	-	2,416.49	309.46	2,725.95
Senior Services & Nutrition	73.50	0.16%	516.31	-	516.31	66.12	582.43
ADRC	482.50	1.07%	3,389.41	-	3,389.41	434.05	3,823.46
Emergency Management	515.00	1.14%	3,617.71	-	3,617.71	463.29	4,081.00
Clerk of Court	1,441.00	3.19%	10,122.58	-	10,122.58	1,296.30	11,418.88
Courts / Judicial	4,921.00	10.91%	34,568.49	-	34,568.49	4,426.85	38,995.35
District Attorney	1,808.50	4.01%	12,704.15	-	12,704.15	1,626.90	14,331.05
Ambulance	68.00	0.15%	477.68	-	477.68	61.17	538.85
Parks / Forestry	576.00	1.28%	4,046.22	-	4,046.22	518.16	4,564.38
UW-Extension	1,521.00	3.37%	10,684.55	-	10,684.55	1,368.27	12,052.82
Veterans Services	385.00	0.85%	2,704.51	-	2,704.51	346.34	3,050.85
Zoning	774.00	1.72%	5,437.11	-	5,437.11	696.28	6,133.39
Land Information / Surveyor	774.00	1.72%	5,437.11	-	5,437.11	696.28	6,133.39
Recycling / Waste	158.00	0.35%	1,109.90	(1,500.00)	(390.10)	142.13	(247.96)
Land & Water Conservation	774.00	1.72%	5,437.11	-	5,437.11	696.28	6,133.39
Economic Development	212.69	0.47%	1,494.08	-	1,494.08	191.33	1,685.41
All Other	6,657.58	14.76%	46,767.43	(13,360.00)	33,407.43	5,989.06	39,396.48
Total	45,118.49	100.00%	\$ 316,943.36	\$ (14,860.00)	\$ 302,083.36	\$ 37,945.80	\$ 340,029.17

Allocation Basis: Usable Square Footage by Department excluding Jail

Allocation Source: Maintenance Department Measurements



**DEPARTMENT 6
FISCAL 2018**

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

Department: Maintenance
Function: Government Center Utilities

Total 1st Tier Allocation \$ 110,885.99
Total 2nd Tier Allocation \$ 78.54

Total Allocated Cost \$ 110,964.53

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Administrative Coordinator	273.01	0.48%	536.71	-	536.71	-	536.71
Maintenance	2,664.00	4.72%	5,237.18	-	5,237.18	-	5,237.18
Finance Department	1,116.00	1.98%	2,193.95	-	2,193.95	1.64	2,195.59
County Clerk	998.00	1.77%	1,961.98	-	1,961.98	1.47	1,963.44
County Treasurer	949.00	1.68%	1,865.65	-	1,865.65	1.39	1,867.04
Corporation Counsel	274.67	0.49%	539.98	-	539.98	0.40	540.38
Sheriff's Office	8,619.75	15.28%	16,945.63	-	16,945.63	12.66	16,958.29
Information Technology Svcs	1,255.00	2.23%	2,467.21	-	2,467.21	1.84	2,469.06
Child Support	862.00	1.53%	1,694.61	-	1,694.61	1.27	1,695.88
Human Services	4,379.00	7.76%	8,608.71	-	8,608.71	6.43	8,615.14
Public Health	1,915.50	3.40%	3,765.70	-	3,765.70	2.81	3,768.51
Reproductive Health	176.00	0.31%	346.00	-	346.00	0.26	346.26
Home Health	150.79	0.27%	296.44	-	296.44	0.22	296.66
WIC	344.00	0.61%	676.27	-	676.27	0.51	676.78
Senior Services & Nutrition	73.50	0.13%	144.49	-	144.49	0.11	144.60
ADRC	482.50	0.86%	948.55	-	948.55	0.71	949.26
Emergency Management	515.00	0.91%	1,012.44	-	1,012.44	0.76	1,013.20
Clerk of Court	1,441.00	2.55%	2,832.87	-	2,832.87	2.12	2,834.99
Courts / Judicial	4,921.00	8.72%	9,674.23	-	9,674.23	7.23	9,681.46
District Attorney	1,808.50	3.21%	3,555.34	-	3,555.34	2.66	3,558.00
Jail	11,286.00	20.01%	22,187.23	-	22,187.23	16.58	22,203.80
Ambulance	68.00	0.12%	133.68	-	133.68	0.10	133.78
Parks / Forestry	576.00	1.02%	1,132.36	-	1,132.36	0.85	1,133.21
UW-Extension	1,521.00	2.70%	2,990.14	-	2,990.14	2.23	2,992.38
Veterans Services	385.00	0.68%	756.87	-	756.87	0.57	757.44
Zoning	774.00	1.37%	1,521.61	-	1,521.61	1.14	1,522.75
Land Information / Surveyor	774.00	1.37%	1,521.61	-	1,521.61	1.14	1,522.75
Recycling / Waste	158.00	0.28%	310.61	-	310.61	0.23	310.85
Land & Water Conservation	774.00	1.37%	1,521.61	-	1,521.61	1.14	1,522.75
Economic Development	212.69	0.38%	418.13	-	418.13	0.31	418.44
All Other	6,657.58	11.80%	13,088.18	-	13,088.18	9.78	13,097.96
Total	56,404.49	100.00%	\$ 110,885.99	\$ -	\$ 110,885.99	\$ 78.54	\$ 110,964.53

Allocation Basis: Usable Square Footage by Department

Allocation Source: Maintenance Department Measurements



DEPARTMENT 6
FISCAL 2018

RUSK COUNTY, WISCONSIN
MAINTENANCE
FUNCTIONAL COSTS ALLOCATIONS

Department: Maintenance
Function: Jail Maintenance

Total 1st Tier Allocation \$ 36,588.56
Total 2nd Tier Allocation \$ 3,837.22
Total Allocated Cost \$ 40,425.78

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Jail	100.00	100.00%	36,588.56	-	36,588.56	3,837.22	40,425.78
Total	100.00	100.00%	36,588.56	-	36,588.56	3,837.22	40,425.78

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Maintenance Department Personnel Activity Reports

DEPARTMENT 6
FISCAL 2018

RUSK COUNTY, WISCONSIN
MAINTENANCE
FUNCTIONAL COSTS ALLOCATIONS

Department: Maintenance
Function: Senior/Youth Services Center

Total 1st Tier Allocation \$ 40,539.41
Total 2nd Tier Allocation \$ 5,684.76
Total Allocated Cost \$ 46,224.17

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Senior Services & Nutrition	50.00	50.00%	20,269.70	-	20,269.70	2,842.38	23,112.09
All Other	50.00	50.00%	20,269.70	-	20,269.70	2,842.38	23,112.09
Total	100.00	100.00%	40,539.41	-	40,539.41	5,684.76	46,224.17

Allocation Basis: Percentage of Utilized Space by Benefiting Department

Allocation Source: Information Provided by Finance and Human Services Departments

DEPARTMENT 6
FISCAL 2018

RUSK COUNTY, WISCONSIN
MAINTENANCE
FUNCTIONAL COSTS ALLOCATIONS

Department: Maintenance
Function: Miscellaneous Properties

Total 1st Tier Allocation \$ 198,847.51
Total 2nd Tier Allocation \$ -
Total Allocated Cost \$ 198,847.51

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Airport	27,825.38	18.80%	37,380.69	-	37,380.69	-	37,380.69
Parks / Forestry	10,376.45	7.01%	13,939.75	-	13,939.75	-	13,939.75
All Other	109,815.97	74.19%	147,527.07	(11,670.64)	135,856.43	-	135,856.43
Total	148,017.80	100.00%	198,847.51	(11,670.64)	187,176.87	-	187,176.87

Allocation Basis: Direct Allocation by Workhours to Benefiting Department

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

**DEPARTMENT 6
FISCAL 2018**

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

Department: Maintenance

Grantee Department	Total	Government Center	Government Center Utilities	Jail Maintenance	Senior/Youth Services Center	Miscellaneous Properties
Building Depreciation	-	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-	-
Insurance	-	-	-	-	-	-
Administrative Coordinator	2,454.52	1,917.81	536.71	-	-	-
Other Expenses	-	-	-	-	-	-
Maintenance	23,950.95	18,713.77	5,237.18	-	-	-
Finance Department	11,039.08	8,843.49	2,195.59	-	-	-
County Clerk	9,871.87	7,908.42	1,963.44	-	-	-
County Treasurer	9,387.18	7,520.14	1,867.04	-	-	-
Corporation Counsel	2,716.96	2,176.58	540.38	-	-	-
Sheriff's Office	85,263.54	68,305.25	16,958.29	-	-	-
Information Technology Svcs	12,414.02	9,944.96	2,469.06	-	-	-
Child Support	8,526.60	6,830.72	1,695.88	-	-	-
Human Services	43,315.53	34,700.39	8,615.14	-	-	-
Public Health	18,947.45	15,178.95	3,768.51	-	-	-
Reproductive Health	1,740.93	1,394.67	346.26	-	-	-
Home Health	1,491.56	1,194.90	296.66	-	-	-
WIC	3,402.73	2,725.95	676.78	-	-	-
Senior Services & Nutrition	727.04	582.43	144.60	-	-	-
ADRC	4,772.72	3,823.46	949.26	-	-	-
Hospital / Nursing Home (RCMH)	-	-	-	-	-	-
Emergency Management	5,094.20	4,081.00	1,013.20	-	-	-
Clerk of Court	14,253.87	11,418.88	2,834.99	-	-	-
Courts / Judicial	48,676.81	38,995.35	9,681.46	-	-	-
District Attorney	17,889.05	14,331.05	3,558.00	-	-	-
Jail	62,629.58	-	22,203.80	40,425.78	-	-
Highway	-	-	-	-	-	-
Ambulance	672.63	538.85	133.78	-	-	-
Airport	60,492.78	-	-	-	23,112.09	37,380.69
Parks / Forestry	42,749.43	4,564.38	1,133.21	-	23,112.09	13,939.75
UW-Extension	15,045.20	12,052.82	2,992.38	-	-	-
Veterans Services	3,808.28	3,050.85	757.44	-	-	-
Zoning	7,656.14	6,133.39	1,522.75	-	-	-
Land Information / Surveyor	7,656.14	6,133.39	1,522.75	-	-	-
Recycling / Waste	62.88	(247.96)	310.85	-	-	-
Land & Water Conservation	7,656.14	6,133.39	1,522.75	-	-	-
Economic Development	2,103.85	1,685.41	418.44	-	-	-
All Other	188,350.87	39,396.48	13,097.96	-	-	135,856.43
Total	\$ 724,820.51	\$ 340,029.17	\$ 110,964.53	\$ 40,425.78	\$ 46,224.17	\$ 187,176.87

**DEPARTMENT 7
FISCAL 2018**

**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 2018. 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 2018, 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 to payroll processing and management tasks have been allocated based on the number of payroll checks issued by department during 2018 with the Hospital/Nursing Home weighted at 95% reduction due to the minimal effort required of the County Auditor's office.

**DEPARTMENT 7
FISCAL 2018**

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

- **General Receipts**: Costs related to the review of cash receipts for proper account coding and posting have been allocated based on the number of general receipts issued by department during 2018.
- **General Government**: Cost related to activities with the County Board and its committees have been removed from further allocation.

Ref.: 2 CFR 200 Subpart E.

**DEPARTMENT 7
FISCAL 2018**

**RUSK COUNTY, WISCONSIN
FINANCE DEPARTMENT
DEPARTMENTAL COSTS BY FUNCTION**

Department: Finance Department

Functions:	Total	General & Administrative	General Accounting	Budgets
Expenditures:				
Salaries & Wages	177,410.40	11,886.50	89,060.02	26,256.74
Fringe Benefits	101,217.93	6,781.60	50,811.40	14,980.25
Consultant Services	6,360.00		6,360.00	
Communications	583.73	583.73		
Software Support	15,504.00		8,818.00	
Postage	412.80	412.80		
Central Duplication	1,223.88	1,223.88		
Office Supplies	2,829.95	2,829.95		
Association Dues	215.00	215.00		
Continuing Education	1,973.96	1,973.96		
Advertising Costs	1,435.58	1,435.58		
Filing Penalties	50.00			
Total Expenditures	\$ 309,217.23	\$ 27,343.00	\$ 155,049.42	\$ 41,236.99
Cost Adjustments:				
Miscellaneous Revenue	(4,328.00)		(911.00)	
Total Cost Adjustments	\$ (4,328.00)	\$ -	\$ (911.00)	\$ -
General & Administrative Allocation	0.00	(27,343.00)	14,711.88	4,337.37
Disallowed / Capitalized	(11,443.59)			
Incoming Costs				
1st Allocation				
Building Depreciation	4,306.32	288.52	2,161.77	637.33
Equipment Depreciation	367.67	24.63	184.57	54.42
Insurance	2,004.74	134.32	1,006.38	296.70
Administrative Coordinator	20,040.67	1,342.72	10,060.42	2,966.02
Other Expenses	739.41	49.54	371.18	109.43
Maintenance	10,033.50	672.24	5,036.82	1,484.96
Total 1st Allocation	37,492.30	2,511.98	18,821.13	5,548.86
General & Administrative Allocation	0.00	(2,511.98)	1,351.57	398.47

DEPARTMENT 7
FISCAL 2018

RUSK COUNTY, WISCONSIN
FINANCE DEPARTMENT
DEPARTMENTAL COSTS BY FUNCTION

Department: Finance Department

Functions:	Total	General & Administrative	General Accounting	Budgets
Unallocated	(1,486.83)			
Total 1st Tier Allocation	\$ 329,451.11	\$ -	\$ 189,023.01	\$ 51,521.69
2nd Allocation				
Building Depreciation	4.72	0.32	2.37	0.70
Equipment Depreciation	0.27	0.02	0.14	0.04
Insurance	70.07	4.69	35.17	10.37
Administrative Coordinator	4,912.14	329.11	2,465.90	727.00
Other Expenses	259.48	17.39	130.26	38.40
Maintenance	1,005.58	67.37	504.80	148.83
Finance Department	1,483.85	99.42	744.89	219.61
County Clerk	3,549.35	237.81	1,781.77	525.30
County Treasurer	437.54	29.32	219.65	64.76
Corporation Counsel	2,351.39	157.54	1,180.40	348.01
Sheriff's Office	-	-	-	-
Information Technology Svcs	8,150.68	546.10	4,091.64	1,206.30
Total 2nd Allocation	22,225.07	1,489.08	11,156.99	3,289.31
General & Administrative Allocation	0.00	(1,489.08)	801.20	236.21
Unallocated	(881.38)			
Total 2nd Tier Allocation	\$ 21,343.69	\$ -	\$ 11,958.18	\$ 3,525.52
Total Incoming Costs	57,349.16	-	32,130.89	9,472.85
Total Allocated Cost	\$ 350,794.80	\$ -	\$ 200,981.19	\$ 55,047.21

**DEPARTMENT 7
FISCAL 2018**

**RUSK COUNTY, WISCONSIN
FINANCE DEPARTMENT
DEPARTMENTAL COSTS BY FUNCTION**

Department: Finance Department

Functions:	Department / Program Specific	Payroll	General Receipts	General Government
Expenditures:				
Salaries & Wages	16,321.76	25,901.92	1,419.28	6,564.18
Fringe Benefits	9,312.05	14,777.82	809.74	3,745.06
Consultant Services				
Communications				
Software Support		3,832.00	2,854.00	
Postage				
Central Duplication				
Office Supplies				
Association Dues				
Continuing Education				
Advertising Costs				
Filing Penalties			-	50.00
Total Expenditures	\$ 25,633.81	\$ 44,511.74	\$ 5,083.03	\$ 10,359.25
Cost Adjustments:				
Miscellaneous Revenue		(3,417.00)		
Total Cost Adjustments	\$ -	\$ (3,417.00)	\$ -	\$ -
General & Administrative Allocation	2,696.20	4,278.75	234.45	1,084.34
Disallowed / Capitalized				(11,443.59)
Incoming Costs				
1st Allocation				
Building Depreciation	396.18	628.72	34.45	159.33
Equipment Depreciation	33.83	53.68	2.94	13.60
Insurance	184.44	292.69	16.04	74.18
Administrative Coordinator	1,843.74	2,925.94	160.33	741.50
Other Expenses	68.03	107.95	5.92	27.36
Maintenance	923.08	1,464.89	80.27	371.24
Total 1st Allocation	3,449.29	5,473.88	299.94	1,387.22
General & Administrative Allocation	247.70	393.09	21.54	99.62

DEPARTMENT 7
FISCAL 2018

RUSK COUNTY, WISCONSIN
FINANCE DEPARTMENT
DEPARTMENTAL COSTS BY FUNCTION

Department: Finance Department

Functions:	Department / Program Specific	Payroll	General Receipts	General Government
Unallocated				(1,486.83)
Total 1st Tier Allocation	\$ 32,027.00	\$ 51,240.45	\$ 5,638.96	\$ -
2nd Allocation				
Building Depreciation	0.43	0.69	0.04	0.17
Equipment Depreciation	0.02	0.04	0.00	0.01
Insurance	6.45	10.23	0.56	2.59
Administrative Coordinator	451.92	717.17	39.30	181.75
Other Expenses	23.87	37.88	2.08	9.60
Maintenance	92.51	146.81	8.04	37.21
Finance Department	136.51	216.64	11.87	54.90
County Clerk	326.54	518.21	28.39	131.33
County Treasurer	40.25	63.88	3.50	16.19
Corporation Counsel	216.33	343.30	18.81	87.00
Sheriff's Office	-	-	-	-
Information Technology Svcs	749.86	1,190.00	65.21	301.58
Total 2nd Allocation	2,044.71	3,244.86	177.80	822.33
General & Administrative Allocation	146.83	233.02	12.77	59.05
Unallocated				(881.38)
Total 2nd Tier Allocation	\$ 2,191.54	\$ 3,477.88	\$ 190.57	\$ -
Total Incoming Costs	5,888.53	9,344.84	512.05	-
Total Allocated Cost	\$ 34,218.54	\$ 54,718.33	\$ 5,829.52	\$ -

DEPARTMENT 7
FISCAL 2018

RUSK COUNTY, WISCONSIN
FINANCE DEPARTMENT
FUNCTIONAL COSTS ALLOCATIONS

Department: Finance Department
Function: General Accounting

Total 1st Tier Allocation \$ 189,023.01
Total 2nd Tier Allocation \$ 11,958.18

Total Allocated Cost \$ 200,981.19

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Insurance	21	0.09%	173.52	-	173.52	-	173.52
Administrative Coordinator	34	0.15%	280.94	-	280.94	-	280.94
Other Expenses	1	0.00%	8.26	-	8.26	-	8.26
Maintenance	277	1.21%	2,288.83	-	2,288.83	-	2,288.83
Finance Department	41	0.18%	338.78	-	338.78	-	338.78
County Clerk	783	3.42%	6,469.88	-	6,469.88	416.11	6,885.99
County Treasurer	194	0.85%	1,603.01	-	1,603.01	103.10	1,706.11
Corporation Counsel	29	0.13%	239.63	-	239.63	15.41	255.04
Sheriff's Office	1,694	7.41%	13,997.42	-	13,997.42	900.24	14,897.66
Information Technology Svcs	43	0.19%	355.31	-	355.31	22.85	378.16
Child Support	170	0.74%	1,404.70	-	1,404.70	90.34	1,495.04
Human Services	1,515	6.62%	12,518.35	-	12,518.35	805.11	13,323.47
Public Health	716	3.13%	5,916.26	-	5,916.26	380.50	6,296.77
Reproductive Health	61	0.27%	504.04	-	504.04	32.42	536.46
Home Health	22	0.10%	181.78	-	181.78	11.69	193.48
WIC	44	0.19%	363.57	-	363.57	23.38	386.95
Senior Services & Nutrition	678	2.96%	5,602.27	-	5,602.27	360.31	5,962.58
ADRC	58	0.25%	479.25	-	479.25	30.82	510.07
Hospital / Nursing Home (RCMH)	220	0.96%	1,817.85	-	1,817.85	116.91	1,934.76
Emergency Management	9	0.04%	74.37	-	74.37	4.78	79.15
Clerk of Court	258	1.13%	2,131.84	-	2,131.84	137.11	2,268.95
Courts / Judicial	696	3.04%	5,751.01	-	5,751.01	369.87	6,120.88
District Attorney	295	1.29%	2,437.57	-	2,437.57	156.77	2,594.34
Jail	707	3.09%	5,841.90	-	5,841.90	375.72	6,217.62
Highway	2,739	11.97%	22,632.19	-	22,632.19	1,455.58	24,087.77
Ambulance	965	4.22%	7,973.74	-	7,973.74	512.83	8,486.56
Airport	191	0.83%	1,578.22	-	1,578.22	101.50	1,679.72
Parks / Forestry	1,023	4.47%	8,452.99	-	8,452.99	543.65	8,996.64
UW-Extension	67	0.29%	553.62	-	553.62	35.61	589.22
Veterans Services	46	0.20%	380.10	-	380.10	24.45	404.54
Zoning	361	1.58%	2,982.92	-	2,982.92	191.85	3,174.77
Land Information / Surveyor	870	3.80%	7,188.76	-	7,188.76	462.34	7,651.10
Recycling / Waste	190	0.83%	1,569.96	-	1,569.96	100.97	1,670.93
Land & Water Conservation	152	0.66%	1,255.97	-	1,255.97	80.78	1,336.74
Economic Development	96	0.42%	793.24	-	793.24	51.02	844.26
All Other	7,610	33.27%	62,880.97	-	62,880.97	4,044.16	66,925.14
Total	22,876.00	100.00%	\$ 189,023.01	\$ -	\$ 189,023.01	\$ 11,958.18	\$ 200,981.19

Allocation Basis: Accounts Payable and Cash Receipt Transactions by Department During 2018

Allocation Source: County Financial Records & Reports



DEPARTMENT 7
FISCAL 2018

RUSK COUNTY, WISCONSIN
FINANCE DEPARTMENT
FUNCTIONAL COSTS ALLOCATIONS

Department: Finance Department
Function: Budgets

Total 1st Tier Allocation \$ 51,521.69
Total 2nd Tier Allocation 3,525.52

Total Allocated Cost \$ 55,047.21

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Insurance	10	0.04%	20.90	-	20.90	-	20.90
Administrative Coordinator	37	0.15%	77.32	-	77.32	-	77.32
Maintenance	233	0.95%	486.88	-	486.88	-	486.88
Finance Department	120	0.49%	250.75	-	250.75	-	250.75
County Clerk	789	3.20%	1,648.71	-	1,648.71	114.68	1,763.39
County Treasurer	265	1.07%	553.75	-	553.75	38.52	592.27
Corporation Counsel	10	0.04%	20.90	-	20.90	1.45	22.35
Sheriff's Office	1,332	5.40%	2,783.37	-	2,783.37	193.60	2,976.98
Information Technology Svcs	92	0.37%	192.25	-	192.25	13.37	205.62
Child Support	210	0.85%	438.82	-	438.82	30.52	469.34
Human Services	1,377	5.58%	2,877.41	-	2,877.41	200.14	3,077.55
Public Health	695	2.82%	1,452.29	-	1,452.29	101.02	1,553.30
Reproductive Health	55	0.22%	114.93	-	114.93	7.99	122.92
Home Health	22	0.09%	45.97	-	45.97	3.20	49.17
WIC	41	0.17%	85.67	-	85.67	5.96	91.63
Senior Services & Nutrition	1,000	4.06%	2,089.62	-	2,089.62	145.35	2,234.97
ADRC	143	0.58%	298.82	-	298.82	20.78	319.60
Hospital / Nursing Home (RCMH)	3,152	12.78%	6,586.48	-	6,586.48	458.13	7,044.62
Emergency Management	31	0.13%	64.78	-	64.78	4.51	69.28
Clerk of Court	199	0.81%	415.83	-	415.83	28.92	444.76
Courts / Judicial	509	2.06%	1,063.62	-	1,063.62	73.98	1,137.60
District Attorney	227	0.92%	474.34	-	474.34	32.99	507.34
Jail	799	3.24%	1,669.61	-	1,669.61	116.13	1,785.74
Highway	1,991	8.08%	4,160.44	-	4,160.44	289.38	4,449.82
Ambulance	1,403	5.69%	2,931.74	-	2,931.74	203.92	3,135.66
Airport	120	0.49%	250.75	-	250.75	17.44	268.20
Parks / Forestry	967	3.92%	2,020.66	-	2,020.66	140.55	2,161.21
UW-Extension	117	0.47%	244.49	-	244.49	17.01	261.49
Veterans Services	69	0.28%	144.18	-	144.18	10.03	154.21
Zoning	373	1.51%	779.43	-	779.43	54.21	833.64
Land Information / Surveyor	923	3.74%	1,928.72	-	1,928.72	134.15	2,062.87
Recycling / Waste	100	0.41%	208.96	-	208.96	14.53	223.50
Land & Water Conservation	189	0.77%	394.94	-	394.94	27.47	422.41
Economic Development	83	0.34%	173.44	-	173.44	12.06	185.50
All Other	6,973	28.28%	14,570.93	-	14,570.93	1,013.50	15,584.43
Total	24,656	100.00%	\$ 51,521.69	\$ -	\$ 51,521.69	\$ 3,525.52	\$ 55,047.21

Allocation Basis: Payroll, Accounts Payable, and Cash Receipt Transactions Processed by Department During 2018

Allocation Source: County Financial Records & Reports



**DEPARTMENT 7
FISCAL 2018**

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

Department: Finance Department
Function: Department / Program Specific

Total 1st Tier Allocation \$ 32,027.00
Total 2nd Tier Allocation \$ 2,191.54
Total Allocated Cost \$ 34,218.54

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Insurance	6,008.92	22.97%	7,356.20	-	7,356.20	-	7,356.20
Administrative Coordinator	10,621.26	40.60%	13,002.69	-	13,002.69	-	13,002.69
Other Expenses	9,180.37	35.09%	11,238.73	-	11,238.73	-	11,238.73
Ambulance	350.74	1.34%	429.38	-	429.38	2,191.54	2,620.92
Total	26,161.29	100.00%	\$ 32,027.00	\$ -	\$ 32,027.00	\$ 2,191.54	\$ 34,218.54

Allocation Basis: Direct Allocation to Benefiting Department

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

**DEPARTMENT 7
FISCAL 2018**

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

Department: Finance Department
Function: Payroll

Total 1st Tier Allocation \$ 51,240.45
Total 2nd Tier Allocation 3,477.88

Total Allocated Cost \$ 54,718.33

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Administrative Coordinator	26.00	0.44%	223.12	-	223.12	-	223.12
Maintenance	130.00	2.18%	1,115.61	-	1,115.61	-	1,115.61
Finance Department	104.00	1.74%	892.49	-	892.49	-	892.49
County Clerk	78.00	1.31%	669.37	-	669.37	47.50	716.87
County Treasurer	104.00	1.74%	892.49	-	892.49	63.33	955.82
Sheriff's Office	551.00	9.23%	4,728.48	-	4,728.48	335.55	5,064.03
Information Technology Svcs	78.00	1.31%	669.37	-	669.37	47.50	716.87
Child Support	104.00	1.74%	892.49	-	892.49	63.33	955.82
Human Services	570.00	9.55%	4,891.53	-	4,891.53	347.12	5,238.65
Public Health	104.00	1.74%	892.49	-	892.49	63.33	955.82
Reproductive Health	26.00	0.44%	223.12	-	223.12	15.83	238.96
Home Health	10.00	0.17%	85.82	-	85.82	6.09	91.91
WIC	26.00	0.44%	223.12	-	223.12	15.83	238.96
Senior Services & Nutrition	416.00	6.97%	3,569.96	-	3,569.96	253.34	3,823.29
ADRC	104.00	1.74%	892.49	-	892.49	63.33	955.82
Hospital / Nursing Home (RCMH)	147.95	2.48%	1,269.65	-	1,269.65	90.10	1,359.75
Emergency Management	26.00	0.44%	223.12	-	223.12	15.83	238.96
Clerk of Court	104.00	1.74%	892.49	-	892.49	63.33	955.82
Courts / Judicial	52.00	0.87%	446.24	-	446.24	31.67	477.91
District Attorney	78.00	1.31%	669.37	-	669.37	47.50	716.87
Jail	440.00	7.37%	3,775.91	-	3,775.91	267.95	4,043.87
Highway	760.00	12.73%	6,522.03	-	6,522.03	462.83	6,984.86
Ambulance	616.00	10.32%	5,286.28	-	5,286.28	375.13	5,661.42
Parks / Forestry	234.00	3.92%	2,008.10	-	2,008.10	142.50	2,150.60
UW-Extension	78.00	1.31%	669.37	-	669.37	47.50	716.87
Veterans Services	26.00	0.44%	223.12	-	223.12	15.83	238.96
Zoning	52.00	0.87%	446.24	-	446.24	31.67	477.91
Land Information / Surveyor	78.00	1.31%	669.37	-	669.37	47.50	716.87
Recycling / Waste	26.00	0.44%	223.12	-	223.12	15.83	238.96
Land & Water Conservation	78.00	1.31%	669.37	-	669.37	47.50	716.87
Economic Development	20.00	0.33%	171.63	-	171.63	12.18	183.81
All Other	724.00	12.13%	6,213.10	-	6,213.10	440.90	6,654.00
Total	5,970.95	100.00%	\$ 51,240.45	\$ -	\$ 51,240.45	\$ 3,477.88	\$ 54,718.33

Allocation Basis: Payroll Checks by Department During 2018 w/ RCMH Weighted at 95% to Reflect Less Required Effort

Allocation Source: County Financial Records and Reports



**DEPARTMENT 7
FISCAL 2018**

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

Department: Finance Department
Function: General Receipts

Total 1st Tier Allocation \$ 5,638.96
Total 2nd Tier Allocation 190.57

Total Allocated Cost \$ 5,829.52

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Insurance	5	0.04%	2.29	-	2.29	-	2.29
Maintenance	15	0.12%	6.86	-	6.86	-	6.86
Finance Department	4	0.03%	1.83	-	1.83	-	1.83
County Clerk	674	5.46%	308.02	-	308.02	10.43	318.45
County Treasurer	145	1.18%	66.27	-	66.27	2.24	68.51
Sheriff's Office	320	2.59%	146.24	-	146.24	4.95	151.19
Child Support	74	0.60%	33.82	-	33.82	1.15	34.96
Human Services	450	3.65%	205.65	-	205.65	6.96	212.61
Public Health	528	4.28%	241.30	-	241.30	8.17	249.47
Reproductive Health	13	0.11%	5.94	-	5.94	0.20	6.14
Home Health	7	0.06%	3.20	-	3.20	0.11	3.31
Senior Services & Nutrition	536	4.34%	244.95	-	244.95	8.29	253.25
ADRC	29	0.24%	13.25	-	13.25	0.45	13.70
Hospital / Nursing Home (RCMH)	180	1.46%	82.26	-	82.26	2.79	85.05
Emergency Management	3	0.02%	1.37	-	1.37	0.05	1.42
Clerk of Court	12	0.10%	5.48	-	5.48	0.19	5.67
Courts / Judicial	337	2.73%	154.01	-	154.01	5.21	159.22
District Attorney	75	0.61%	34.28	-	34.28	1.16	35.44
Jail	183	1.48%	83.63	-	83.63	2.83	86.46
Highway	469	3.80%	214.33	-	214.33	7.26	221.59
Ambulance	697	5.65%	318.53	-	318.53	10.79	329.32
Airport	84	0.68%	38.39	-	38.39	1.30	39.69
Parks / Forestry	587	4.76%	268.26	-	268.26	9.08	277.34
UW-Extension	25	0.20%	11.43	-	11.43	0.39	11.81
Veterans Services	42	0.34%	19.19	-	19.19	0.65	19.84
Zoning	301	2.44%	137.56	-	137.56	4.66	142.22
Land Information / Surveyor	832	6.74%	380.23	-	380.23	12.87	393.10
Recycling / Waste	15	0.12%	6.86	-	6.86	0.23	7.09
Land & Water Conservation	90	0.73%	41.13	-	41.13	1.39	42.52
Economic Development	46	0.37%	21.02	-	21.02	0.71	21.73
All Other	5,561	45.07%	2,541.39	-	2,541.39	86.05	2,627.45
Total	12,339	100.00%	\$ 5,638.96	\$ -	\$ 5,638.96	\$ 190.57	\$ 5,829.52

Allocation Basis: Total Number of General Receipt Transactions by Department During 2018

Allocation Source: County Financial Records and Reports



**DEPARTMENT 7
FISCAL 2018**

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

Department: Finance Department

Grantee Department	Total	General Accounting	Budgets	Department / Program Specific
Building Depreciation	-	-	-	-
Equipment Depreciation	-	-	-	-
Insurance	7,552.90	173.52	20.90	7,356.20
Administrative Coordinator	13,584.07	280.94	77.32	13,002.69
Other Expenses	11,246.99	8.26	-	11,238.73
Maintenance	3,898.18	2,288.83	486.88	-
Finance Department	1,483.85	338.78	250.75	-
County Clerk	9,684.70	6,885.99	1,763.39	-
County Treasurer	3,322.71	1,706.11	592.27	-
Corporation Counsel	277.39	255.04	22.35	-
Sheriff's Office	23,089.85	14,897.66	2,976.98	-
Information Technology Svcs	1,300.64	378.16	205.62	-
Child Support	2,955.17	1,495.04	469.34	-
Human Services	21,852.28	13,323.47	3,077.55	-
Public Health	9,055.36	6,296.77	1,553.30	-
Reproductive Health	904.48	536.46	122.92	-
Home Health	337.86	193.48	49.17	-
WIC	717.54	386.95	91.63	-
Senior Services & Nutrition	12,274.09	5,962.58	2,234.97	-
ADRC	1,799.20	510.07	319.60	-
Hospital / Nursing Home (RCMH)	10,424.17	1,934.76	7,044.62	-
Emergency Management	388.81	79.15	69.28	-
Clerk of Court	3,675.20	2,268.95	444.76	-
Courts / Judicial	7,895.61	6,120.88	1,137.60	-
District Attorney	3,853.98	2,594.34	507.34	-
Highway	35,744.05	24,087.77	4,449.82	-
Ambulance	20,233.88	8,486.56	3,135.66	2,620.92
Airport	1,987.61	1,679.72	268.20	-
Parks / Forestry	13,585.80	8,996.64	2,161.21	-
UW-Extension	1,579.39	589.22	261.49	-
Veterans Services	817.55	404.54	154.21	-
Zoning	4,628.54	3,174.77	833.64	-
Land Information / Surveyor	10,823.94	7,651.10	2,062.87	-
Recycling / Waste	2,140.47	1,670.93	223.50	-
Land & Water Conservation	2,518.54	1,336.74	422.41	-
Economic Development	1,235.31	844.26	185.50	-
All Other	91,791.01	66,925.14	15,584.43	-
Total	\$ 338,661.11	\$ 194,763.58	\$ 53,261.47	\$ 34,218.54

DEPARTMENT 7
FISCAL 2018

RUSK COUNTY, WISCONSIN
FINANCE DEPARTMENT
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Finance Department

Grantee Department	Payroll	General Receipts
Building Depreciation	-	-
Equipment Depreciation	-	-
Insurance	-	2.29
Administrative Coordinator	223.12	-
Other Expenses	-	-
Maintenance	1,115.61	6.86
Finance Department	892.49	1.83
County Clerk	716.87	318.45
County Treasurer	955.82	68.51
Corporation Counsel	-	-
Sheriff's Office	5,064.03	151.19
Information Technology Svcs	716.87	-
Child Support	955.82	34.96
Human Services	5,238.65	212.61
Public Health	955.82	249.47
Reproductive Health	238.96	6.14
Home Health	91.91	3.31
WIC	238.96	-
Senior Services & Nutrition	3,823.29	253.25
ADRC	955.82	13.70
Hospital / Nursing Home (RCMH)	1,359.75	85.05
Emergency Management	238.96	1.42
Clerk of Court	955.82	5.67
Courts / Judicial	477.91	159.22
District Attorney	716.87	35.44
Highway	6,984.86	221.59
Ambulance	5,661.42	329.32
Airport	-	39.69
Parks / Forestry	2,150.60	277.34
UW-Extension	716.87	11.81
Veterans Services	238.96	19.84
Zoning	477.91	142.22
Land Information / Surveyor	716.87	393.10
Recycling / Waste	238.96	7.09
Land & Water Conservation	716.87	42.52
Economic Development	183.81	21.73
All Other	6,654.00	2,627.45
Total	\$ 50,674.46	\$ 5,743.06



**DEPARTMENT 8
FISCAL 2018**

**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 2018 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, excluding Hospital/Nursing Home staff.

Ref.: 2 CFR 200 Subpart E.

**DEPARTMENT 8
FISCAL 2018**

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

Department: County Clerk

Functions:	Total	General & Administrative	Department Specific	Personnel & Benefits Administration	General Government
Expenditures:					
Salaries & Wages	119,911.73	23,982.35	3,117.70	14,269.50	78,542.18
Fringe Benefits	65,702.55	13,140.51	1,708.27	7,818.60	43,035.17
Telephone	550.27	550.27			-
Postage	136.25	136.25			-
Central Duplication	832.92	832.92			-
Office Supplies	1,401.72	1,401.72			-
Travel/Mileage	634.04	605.70			28.34
Seminars/Dues/Conventions	1,152.00	1,152.00			-
Elections	57,707.86	-			57,707.86
Codification of Records	1,149.44	-			1,149.44
Appraisal of Assets	1,260.00	-	1,260.00		-
Care of Veterans Graves	1,001.00				1,001.00
Total Expenditures	\$ 251,439.78	\$ 41,801.72	\$ 6,085.97	\$ 22,088.10	\$ 181,463.99
Cost Adjustments:					
Appraisal of Assets (Moved to Chapter 5)	(1,260.00)		(1,260.00)		
License Revenue	(2,430.00)				(2,430.00)
Cutting Permits	(1,220.00)				(1,220.00)
Election Expense Reimbursement	(14,875.70)				(14,875.70)
Miscellaneous Revenue	(700.00)	(700.00)			
Sales of Materials and Supplies	(173.79)	(173.79)			
Reimbursement - Dog Fund	(2,625.00)				(2,625.00)
Total Cost Adjustments	\$ (23,284.49)	\$ (873.79)	\$ (1,260.00)	\$ -	\$ (21,150.70)
General & Administrative Allocation	-	(40,927.93)	1,330.16	6,088.03	33,509.74
Disallowed / Capitalized	(193,823.03)				(193,823.03)
Incoming Costs					
1st Allocation					
Building Depreciation	3,850.99	-	125.16	572.83	3,153.00
Equipment Depreciation	-	-	-	-	-
Insurance	1,591.38	-	51.72	236.72	1,302.94
Administrative Coordinator	1,137.35	-	36.96	169.18	931.20
Other Expenses	1,956.02	-	63.57	290.96	1,601.49
Maintenance	8,972.61	-	291.61	1,334.68	7,346.33
Finance Department	9,095.98	-	295.62	1,353.03	7,447.33
Total 1st Allocation	26,604.33	-	864.64	3,957.39	21,782.29

**DEPARTMENT 8
FISCAL 2018**

**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	(21,782.29)				(21,782.29)
Total 1st Tier Allocation	\$ 39,154.29	\$ -	\$ 7,020.77	\$ 32,133.52	\$ -
2nd Allocation					
Building Depreciation	4.22	-	0.14	0.63	3.45
Equipment Depreciation	-	-	-	-	-
Insurance	55.36	-	1.80	8.23	45.32
Administrative Coordinator	237.57	-	7.72	35.34	194.51
Other Expenses	500.55	-	16.27	74.46	409.83
Maintenance	899.25	-	29.23	133.76	736.26
Finance Department	588.72	-	19.13	87.57	482.01
County Clerk	427.02	-	13.88	63.52	349.63
County Treasurer	2,064.06	-	67.08	307.03	1,689.95
Corporation Counsel	2,351.39	-	76.42	349.77	1,925.20
Sheriff's Office	-	-	-	-	-
Information Technology Svcs	7,131.84	-	231.78	1,060.86	5,839.20
Total 2nd Allocation	14,259.98	-	463.45	2,121.17	11,675.36
General & Administrative Allocation	-	-	-	-	-
Unallocated	(11,675.36)				(11,675.36)
Total 2nd Tier Allocation	\$ 2,584.62	\$ -	\$ 463.45	\$ 2,121.17	\$ -
Total Incoming Costs	7,406.66	-	1,328.09	6,078.57	-
Total Allocated Cost	\$ 41,738.91	\$ -	\$ 7,484.22	\$ 34,254.69	\$ -

**DEPARTMENT 8
FISCAL 2018**

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

Department: County Clerk
Function: Department Specific

Total 1st Tier Allocation \$ 7,020.77
Total 2nd Tier Allocation \$ 463.45
Total Allocated Cost \$ 7,484.22

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Maintenance	2,761.29	57.55%	4,040.78	-	4,040.78	-	4,040.78
Finance Department	2,036.39	42.45%	2,979.99	-	2,979.99	-	2,979.99
All Other		0.00%	-	-	-	463.45	463.45
Total	4,797.68	100.00%	\$ 7,020.77	\$ -	\$ 7,020.77	\$ 463.45	\$ 7,484.22

Allocation Basis: Direct Allocation to Benefiting Department

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

**DEPARTMENT 8
FISCAL 2018**

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

Department: County Clerk
Function: Personnel & Benefits Administration

Total 1st Tier Allocation \$ 32,133.52
Total 2nd Tier Allocation \$ 2,121.17

Total Allocated Cost \$ 34,254.69

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Administrative Coordinator	1.00	0.44%	142.34	-	142.34	-	142.34
Maintenance	5.00	2.21%	711.71	-	711.71	-	711.71
Finance Department	4.00	1.77%	569.36	-	569.36	-	569.36
County Clerk	3.00	1.33%	427.02	-	427.02	-	427.02
County Treasurer	4.00	1.77%	569.36	-	569.36	39.88	609.25
Sheriff's Office	26.00	11.52%	3,700.87	-	3,700.87	259.23	3,960.10
Information Technology Svcs	3.00	1.33%	427.02	-	427.02	29.91	456.93
Child Support	4.00	1.77%	569.36	-	569.36	39.88	609.25
Human Services	20.00	8.86%	2,846.82	-	2,846.82	199.41	3,046.23
Public Health	4.00	1.77%	569.36	-	569.36	39.88	609.25
Reproductive Health	1.00	0.44%	142.34	-	142.34	9.97	152.31
WIC	1.00	0.44%	142.34	-	142.34	9.97	152.31
Senior Services & Nutrition	16.00	7.09%	2,277.46	-	2,277.46	159.52	2,436.98
ADRC	4.00	1.77%	569.36	-	569.36	39.88	609.25
Emergency Management	1.00	0.44%	142.34	-	142.34	9.97	152.31
Clerk of Court	4.00	1.77%	569.36	-	569.36	39.88	609.25
Courts / Judicial	2.00	0.89%	284.68	-	284.68	19.94	304.62
District Attorney	3.00	1.33%	427.02	-	427.02	29.91	456.93
Jail	15.00	6.64%	2,135.12	-	2,135.12	149.55	2,284.67
Highway	35.00	15.50%	4,981.94	-	4,981.94	348.96	5,330.90
Ambulance	38.00	16.83%	5,408.96	-	5,408.96	378.87	5,787.83
Parks / Forestry	9.00	3.99%	1,281.07	-	1,281.07	89.73	1,370.80
UW-Extension	3.00	1.33%	427.02	-	427.02	29.91	456.93
Veterans Services	1.00	0.44%	142.34	-	142.34	9.97	152.31
Zoning	2.00	0.89%	284.68	-	284.68	19.94	304.62
Land Information / Surveyor	3.00	1.33%	427.02	-	427.02	29.91	456.93
Recycling / Waste	1.00	0.44%	142.34	-	142.34	9.97	152.31
Land & Water Conservation	3.00	1.33%	427.02	-	427.02	29.91	456.93
Economic Development	0.75	0.33%	106.76	-	106.76	7.48	114.23
All Other	9.00	3.99%	1,281.07	-	1,281.07	89.73	1,370.80
Total	225.75	100.00%	\$ 32,133.52	\$ -	\$ 32,133.52	\$ 2,121.17	\$ 34,254.69

Allocation Basis: Number of Employees by Benefiting Department, Excluding RCMH

Allocation Source: County Financial and Human Resources Records & Reports



DEPARTMENT 8
FISCAL 2018

RUSK COUNTY, WISCONSIN
COUNTY CLERK
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: County Clerk

Grantee Department	Total	Department Specific	Personnel & Benefits Administration
Building Depreciation	-	-	-
Equipment Depreciation	-	-	-
Insurance	-	-	-
Administrative Coordinator	142.34	-	142.34
Other Expenses	-	-	-
Maintenance	4,752.49	4,040.78	711.71
Finance Department	3,549.35	2,979.99	569.36
County Clerk	427.02	-	427.02
County Treasurer	609.25	-	609.25
Corporation Counsel	-	-	-
Sheriff's Office	3,960.10	-	3,960.10
Information Technology Svcs	456.93	-	456.93
Child Support	609.25	-	609.25
Human Services	3,046.23	-	3,046.23
Public Health	609.25	-	609.25
Reproductive Health	152.31	-	152.31
Home Health	-	-	-
WIC	152.31	-	152.31
Senior Services & Nutrition	2,436.98	-	2,436.98
ADRC	609.25	-	609.25
Hospital / Nursing Home (RCMH)	-	-	-
Emergency Management	152.31	-	152.31
Clerk of Court	609.25	-	609.25
Courts / Judicial	304.62	-	304.62
District Attorney	456.93	-	456.93
Highway	5,330.90	-	5,330.90
Ambulance	5,787.83	-	5,787.83
Airport	-	-	-
Parks / Forestry	1,370.80	-	1,370.80
UW-Extension	456.93	-	456.93
Veterans Services	152.31	-	152.31
Zoning	304.62	-	304.62
Land Information / Surveyor	456.93	-	456.93
Recycling / Waste	152.31	-	152.31
Land & Water Conservation	456.93	-	456.93
Economic Development	114.23	-	114.23
All Other	1,834.25	463.45	1,370.80
Total	\$ 39,454.24	\$ 7,484.22	\$ 31,970.02



**DEPARTMENT 9
FISCAL 2018**

**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 2018.
- **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 2018 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 2018

RUSK COUNTY, WISCONSIN
COUNTY TREASURER
DEPARTMENTAL COSTS BY FUNCTION

Department: County Treasurer

Functions:	Total	General & Administrative	Receipts	Disbursements	General Government
Expenditures:					
Salaries & Wages	163,911.62	7,867.76	16,882.90	19,997.22	119,163.75
Fringe Benefits	84,243.36	4,043.68	8,677.07	10,277.69	61,244.92
Communications	556.82	556.82			
Computer Support	11,010.00				11,010.00
Postage	4,326.40	4,326.40			
Central Duplicating	2,496.10	2,496.10			
Printing/Advertising	77.70	77.70			
Office Supplies	1,620.10	1,620.10			
Convention/Dues	832.18	832.18			
Tax Deeds Expense	7,735.58				7,735.58
Penalties	2,014.67				2,014.67
Transfer Expense to Tax Deeds	1,235.12				1,235.12
Total Expenditures	\$ 280,059.65	\$ 21,820.74	\$ 25,559.96	\$ 30,274.91	\$ 202,404.04
Cost Adjustments:					
Payment in Lieu of Taxes	(1,283.77)				(1,283.77)
General Sales/Retailer Discounts	(39.20)				(39.20)
Redemption Fees	(7,358.83)				(7,358.83)
Tax Lister Charges	(1,571.65)				(1,571.65)
General Fund Investment	(222,138.09)				(222,138.09)
Insurance Escrow	(1,281.00)				(1,281.00)
Sale of Other Co. Property	(94.79)	(94.79)			
Refunds	(124.06)				(124.06)
Miscellaneous Revenues	(173.74)				(173.74)
Wells Fargo Revenue Share	(15,984.75)				(15,984.75)
Total Cost Adjustments	\$ (250,049.88)	\$ (94.79)	\$ -	\$ -	\$ (249,955.09)
General & Administrative Allocation	-	(21,725.95)	2,350.60	2,784.21	16,591.14
Disallowed / Capitalized	30,959.91				30,959.91
Incoming Costs					
1st Allocation					
Building Depreciation	3,661.91		396.19	469.28	2,796.44
Equipment Depreciation	-		-	-	-
Insurance	1,903.66		205.96	243.96	1,453.74
Administrative Coordinator	836.03		90.45	107.14	638.44
Other Expenses	901.17		97.50	115.49	688.18
Maintenance	8,532.08		923.11	1,093.40	6,515.57
Finance Department	3,115.51		337.08	399.26	2,379.18

**DEPARTMENT 9
FISCAL 2018**

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

Department: County Treasurer

Functions:	Total	General & Administrative	Receipts	Disbursements	General Government
County Clerk	569.36		61.60	72.96	434.80
Total 1st Allocation	19,519.73	-	2,111.90	2,501.48	14,906.35
General & Administrative Allocation	-	-	-	-	-
Unallocated	(14,906.35)				(14,906.35)
Total 1st Tier Allocation	\$ 65,583.06	\$ -	\$ 30,022.47	\$ 35,560.59	\$ -
2nd Allocation					
Building Depreciation	4.01		0.43	0.51	3.06
Equipment Depreciation	-		-	-	-
Insurance	66.36		7.18	8.50	50.68
Administrative Coordinator	177.16		19.17	22.70	135.29
Other Expenses	271.21		29.34	34.76	207.11
Maintenance	855.10		92.52	109.58	653.00
Finance Department	207.19		22.42	26.55	158.22
County Clerk	39.88		4.31	5.11	30.46
County Treasurer	795.37		86.05	101.93	607.39
Corporation Counsel	3,918.98		424.01	502.22	2,992.75
Sheriff's Office	-		-	-	-
Information Technology Svcs	6,113.01		661.39	783.39	4,668.23
Total 2nd Allocation	12,448.27	-	1,346.82	1,595.26	9,506.19
General & Administrative Allocation	-	-	-	-	-
Unallocated	(9,506.19)				(9,506.19)
Total 2nd Tier Allocation	\$ 12,448.27	\$ -	\$ 1,346.82	\$ 1,595.26	\$ -
Total Incoming Costs	7,555.46	-	3,458.72	4,096.74	-
Total Allocated Cost	\$ 68,525.14	\$ -	\$ 31,369.29	\$ 37,155.85	\$ -

**DEPARTMENT 9
FISCAL 2018**

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

Department: County Treasurer
Function: Receipts

Total 1st Tier Allocation \$ 30,022.47
Total 2nd Tier Allocation \$ 1,346.82

Total Allocated Cost \$ 31,369.29

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Insurance	5	0.04%	12.17	-	12.17	-	12.17
Maintenance	15	0.12%	36.50	-	36.50	-	36.50
Finance Department	4	0.03%	9.73	-	9.73	-	9.73
County Clerk	674	5.46%	1,639.93	-	1,639.93	-	1,639.93
County Treasurer	145	1.18%	352.80	-	352.80	-	352.80
Sheriff's Office	320	2.59%	778.60	-	778.60	37.49	816.09
Child Support	74	0.60%	180.05	-	180.05	8.67	188.72
Human Services	450	3.65%	1,094.91	-	1,094.91	52.72	1,147.63
Public Health	528	4.28%	1,284.70	-	1,284.70	61.86	1,346.55
Reproductive Health	13	0.11%	31.63	-	31.63	1.52	33.15
Home Health	7	0.06%	17.03	-	17.03	0.82	17.85
Senior Services & Nutrition	536	4.34%	1,304.16	-	1,304.16	62.80	1,366.96
ADRC	29	0.24%	70.56	-	70.56	3.40	73.96
Hospital / Nursing Home (RCMH)	180	1.46%	437.96	-	437.96	21.09	459.05
Emergency Management	3	0.02%	7.30	-	7.30	0.35	7.65
Clerk of Court	12	0.10%	29.20	-	29.20	1.41	30.60
Courts / Judicial	337	2.73%	819.97	-	819.97	39.48	859.45
District Attorney	75	0.61%	182.49	-	182.49	8.79	191.27
Jail	183	1.48%	445.26	-	445.26	21.44	466.70
Highway	469	3.80%	1,141.14	-	1,141.14	54.95	1,196.09
Ambulance	697	5.65%	1,695.90	-	1,695.90	81.66	1,777.55
Airport	84	0.68%	204.38	-	204.38	9.84	214.22
Parks / Forestry	587	4.76%	1,428.25	-	1,428.25	68.77	1,497.02
UW-Extension	25	0.20%	60.83	-	60.83	2.93	63.76
Veterans Services	42	0.34%	102.19	-	102.19	4.92	107.11
Zoning	301	2.44%	732.37	-	732.37	35.26	767.64
Land Information / Surveyor	832	6.74%	2,024.37	-	2,024.37	97.47	2,121.84
Recycling / Waste	15	0.12%	36.50	-	36.50	1.76	38.25
Land & Water Conservation	90	0.73%	218.98	-	218.98	10.54	229.53
Economic Development	46	0.37%	111.92	-	111.92	5.39	117.31
All Other	5,561	45.07%	13,530.67	-	13,530.67	651.50	14,182.17
Total	12,339	100.00%	\$ 30,022.47	\$ -	\$ 30,022.47	\$ 1,346.82	\$ 31,369.29

Allocation Basis: Number of General Receipts Processed by Department During 2018

Allocation Source: County Financial Records and Reports



DEPARTMENT 9
FISCAL 2018

RUSK COUNTY, WISCONSIN
COUNTY TREASURER
FUNCTIONAL COSTS ALLOCATIONS

Department: County Treasurer
Function: Disbursements

Total 1st Tier Allocation	\$ 35,560.59
Total 2nd Tier Allocation	<u>1,595.26</u>
Total Allocated Cost	\$ 37,155.85

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Insurance	5.00	0.05%	18.44	-	18.44	-	18.44
Administrative Coordinator	37.00	0.38%	136.46	-	136.46	-	136.46
Maintenance	218.00	2.26%	803.99	-	803.99	-	803.99
Finance Department	116.00	1.20%	427.81	-	427.81	-	427.81
County Clerk	115.00	1.19%	424.12	-	424.12	-	424.12
County Treasurer	120.00	1.24%	442.56	-	442.56	-	442.56
Corporation Counsel	10.00	0.10%	36.88	-	36.88	1.77	38.65
Sheriff's Office	1,012.00	10.50%	3,732.27	-	3,732.27	178.76	3,911.03
Information Technology Svcs	92.00	0.95%	339.30	-	339.30	16.25	355.55
Child Support	136.00	1.41%	501.57	-	501.57	24.02	525.59
Human Services	927.00	9.61%	3,418.79	-	3,418.79	163.74	3,582.54
Public Health	167.00	1.73%	615.90	-	615.90	29.50	645.40
Reproductive Health	42.00	0.44%	154.90	-	154.90	7.42	162.32
Home Health	15.00	0.16%	55.32	-	55.32	2.65	57.97
WIC	41.00	0.43%	151.21	-	151.21	7.24	158.45
Senior Services & Nutrition	464.00	4.81%	1,711.24	-	1,711.24	81.96	1,793.20
ADRC	114.00	1.18%	420.43	-	420.43	20.14	440.57
Hospital / Nursing Home (RCMH)	297.20	3.08%	1,096.08	-	1,096.08	52.50	1,148.58
Emergency Management	28.00	0.29%	103.26	-	103.26	4.95	108.21
Clerk of Court	187.00	1.94%	689.66	-	689.66	33.03	722.69
Courts / Judicial	172.00	1.78%	634.34	-	634.34	30.38	664.72
District Attorney	152.00	1.58%	560.58	-	560.58	26.85	587.43
Jail	616.00	6.39%	2,271.82	-	2,271.82	108.81	2,380.63
Highway	1,522.00	15.78%	5,613.16	-	5,613.16	268.84	5,882.01
Ambulance	706.00	7.32%	2,603.74	-	2,603.74	124.71	2,728.45
Airport	36.00	0.37%	132.77	-	132.77	6.36	139.13
Parks / Forestry	380.00	3.94%	1,401.45	-	1,401.45	67.12	1,468.57
UW-Extension	92.00	0.95%	339.30	-	339.30	16.25	355.55
Veterans Services	27.00	0.28%	99.58	-	99.58	4.77	104.35
Zoning	72.00	0.75%	265.54	-	265.54	12.72	278.26
Land Information / Surveyor	91.00	0.94%	335.61	-	335.61	16.07	351.68
Recycling / Waste	85.00	0.88%	313.48	-	313.48	15.01	328.50
Land & Water Conservation	99.00	1.03%	365.11	-	365.11	17.49	382.60
Economic Development	37.00	0.38%	136.46	-	136.46	6.54	142.99
All Other	1,412.00	14.64%	5,207.48	-	5,207.48	249.41	5,456.89
Total	9,642.20	100.00%	\$ 35,560.59	\$ -	\$ 35,560.59	\$ 1,595.26	\$ 37,155.85

Allocation Basis: Total Disbursements Processed During 2018 with RCMH Weighted 90% to Reflect Less Effort Required

Allocation Source: County Financial Records and Reports



DEPARTMENT 9
FISCAL 2018

RUSK COUNTY, WISCONSIN
COUNTY TREASURER
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: County Treasurer

Grantee Department	Total	Receipts	Disbursements
Building Depreciation	-	-	-
Equipment Depreciation	-	-	-
Insurance	30.61	12.17	18.44
Administrative Coordinator	136.46	-	136.46
Other Expenses	-	-	-
Maintenance	840.48	36.50	803.99
Finance Department	437.54	9.73	427.81
County Clerk	2,064.06	1,639.93	424.12
County Treasurer	795.37	352.80	442.56
Corporation Counsel	38.65	-	38.65
Sheriff's Office	4,727.12	816.09	3,911.03
Information Technology Svcs	355.55	-	355.55
Child Support	714.31	188.72	525.59
Human Services	4,730.17	1,147.63	3,582.54
Public Health	1,991.95	1,346.55	645.40
Reproductive Health	195.47	33.15	162.32
Home Health	75.82	17.85	57.97
WIC	158.45	-	158.45
Senior Services & Nutrition	3,160.16	1,366.96	1,793.20
ADRC	514.53	73.96	440.57
Hospital / Nursing Home (RCMH)	1,607.63	459.05	1,148.58
Emergency Management	115.86	7.65	108.21
Clerk of Court	753.29	30.60	722.69
Courts / Judicial	1,524.17	859.45	664.72
District Attorney	778.70	191.27	587.43
Highway	7,078.09	1,196.09	5,882.01
Ambulance	4,506.00	1,777.55	2,728.45
Airport	353.35	214.22	139.13
Parks / Forestry	2,965.59	1,497.02	1,468.57
UW-Extension	419.31	63.76	355.55
Veterans Services	211.46	107.11	104.35
Zoning	1,045.89	767.64	278.26
Land Information / Surveyor	2,473.53	2,121.84	351.68
Recycling / Waste	366.75	38.25	328.50
Land & Water Conservation	612.13	229.53	382.60
Economic Development	260.31	117.31	142.99
All Other	19,639.07	14,182.17	5,456.89
Total	\$ 65,677.81	\$ 30,902.58	\$ 34,775.23



**DEPARTMENT 10
FISCAL 2018**

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

Rusk County contracted for Corporation Counsel services during 2018. 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 2018. 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 2018

RUSK COUNTY, WISCONSIN
CORPORATION COUNSEL
DEPARTMENTAL COSTS BY FUNCTION

Department: Corporation Counsel

Functions:	Total	General &	
		Administrative	Legal Services
Expenditures:			
Salaries & Wages	-		
Fringe Benefits	-		
Contracted Services	73,448.85		73,448.85
Telephone	98.38		98.38
Postage	31.75		31.75
Copies	2.02		2.02
Office Supplies	14.39		14.39
Travel & Education	650.14		650.14
Total Expenditures	\$ 74,245.53	\$ -	\$ 74,245.53
Cost Adjustments:			
Charges for Service	-		-
Total Cost Adjustments	\$ -	\$ -	\$ -
General & Administrative Allocation	-	-	-
Disallowed / Capitalized	-		
Incoming Costs			
1st Allocation			
Building Depreciation	1,059.88		1,059.88
Equipment Depreciation	-		-
Insurance	155.90		155.90
Administrative Coordinator	8.65		8.65
Other Expenses	142.70		142.70
Maintenance	2,469.46		2,469.46
Finance Department	260.52		260.52
County Clerk	-		-
County Treasurer	36.88		36.88
Total 1st Allocation	4,133.99	-	4,133.99
General & Administrative Allocation	-	-	-
Unallocated	-		

DEPARTMENT 10
FISCAL 2018

RUSK COUNTY, WISCONSIN
CORPORATION COUNSEL
DEPARTMENTAL COSTS BY FUNCTION

Department: Corporation Counsel

Functions:	General &		
	Total	Administrative	Legal Services
Total 1st Tier Allocation	\$ 78,379.52	\$ -	\$ 78,379.52
2nd Allocation			
Building Depreciation	1.16		1.16
Equipment Depreciation	-		-
Insurance	5.27		5.27
Administrative Coordinator	1.77		1.77
Other Expenses	56.12		56.12
Maintenance	247.49		247.49
Finance Department	16.86		16.86
County Clerk	-		-
County Treasurer	1.77		1.77
Corporation Counsel	-		-
Sheriff's Office	-		-
Information Technology Svcs	1,018.83		1,018.83
Total 2nd Allocation	1,349.28	-	1,349.28
General & Administrative Allocation	-	-	
Unallocated	-		
Total 2nd Tier Allocation	\$ 1,349.28	\$ -	\$ 1,349.28
Total Incoming Costs	5,483.27	-	5,483.27
Total Allocated Cost	\$ 79,728.80	\$ -	\$ 79,728.80

**DEPARTMENT 10
FISCAL 2018**

**RUSK COUNTY, WISCONSIN
CORPORATION COUNSEL
FUNCTIONAL COSTS ALLOCATIONS**

Department: Corporation Counsel
Function: Legal Services

Total 1st Tier Allocation \$ 78,379.52
Total 2nd Tier Allocation \$ 1,349.28
Total Allocated Cost \$ 79,728.80

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Insurance	2.00	2.00%	1,567.59	-	1,567.59		1,567.59
Administrative Coordinator	4.00	4.00%	3,135.18	-	3,135.18		3,135.18
Maintenance	4.00	4.00%	3,135.18	-	3,135.18		3,135.18
Finance Department	3.00	3.00%	2,351.39	-	2,351.39		2,351.39
County Clerk	3.00	3.00%	2,351.39	-	2,351.39	-	2,351.39
County Treasurer	5.00	5.00%	3,918.98	-	3,918.98	-	3,918.98
Sheriff's Office	5.00	5.00%	3,918.98	-	3,918.98	85.40	4,004.37
Human Services	40.00	40.00%	31,351.81	-	31,351.81	683.18	32,034.99
Public Health	5.00	5.00%	3,918.98	-	3,918.98	85.40	4,004.37
Emergency Management	4.00	4.00%	3,135.18	-	3,135.18	68.32	3,203.50
Clerk of Court	2.00	2.00%	1,567.59	-	1,567.59	34.16	1,601.75
Courts / Judicial	2.00	2.00%	1,567.59	-	1,567.59	34.16	1,601.75
Highway	5.00	5.00%	3,918.98	-	3,918.98	85.40	4,004.37
Parks / Forestry	4.00	4.00%	3,135.18	-	3,135.18	68.32	3,203.50
UW-Extension	2.00	2.00%	1,567.59	-	1,567.59	34.16	1,601.75
Veterans Services	2.00	2.00%	1,567.59	-	1,567.59	34.16	1,601.75
Zoning	3.00	3.00%	2,351.39	-	2,351.39	51.24	2,402.62
All Other	5.00	5.00%	3,918.98	-	3,918.98	85.40	4,004.37
Total	100.00	100.00%	\$ 78,379.52	\$ -	\$ 78,379.52	\$ 1,349.28	\$ 79,728.80

Allocation Basis: Time and Effort Analysis by Benefiting Department During 2018

Allocation Source: Corporation Counsel Analysis

DEPARTMENT 10
FISCAL 2018

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	1,567.59	1,567.59
Administrative Coordinator	3,135.18	3,135.18
Other Expenses	-	-
Maintenance	3,135.18	3,135.18
Finance Department	2,351.39	2,351.39
County Clerk	2,351.39	2,351.39
County Treasurer	3,918.98	3,918.98
Corporation Counsel	-	-
Sheriff's Office	4,004.37	4,004.37
Information Technology Svcs	-	-
Child Support	-	-
Human Services	32,034.99	32,034.99
Public Health	4,004.37	4,004.37
Reproductive Health	-	-
Home Health	-	-
WIC	-	-
Senior Services & Nutrition	-	-
ADRC	-	-
Hospital / Nursing Home (RCMH)	-	-
Emergency Management	3,203.50	3,203.50
Clerk of Court	1,601.75	1,601.75
Courts / Judicial	1,601.75	1,601.75
District Attorney	-	-
Jail	-	-
Highway	4,004.37	4,004.37
Ambulance	-	-
Airport	-	-
Parks / Forestry	3,203.50	3,203.50
UW-Extension	1,601.75	1,601.75
Veterans Services	1,601.75	1,601.75
Zoning	2,402.62	2,402.62
Land Information / Surveyor	-	-
Recycling / Waste	-	-
Land & Water Conservation	-	-
Economic Development	-	-
All Other	4,004.37	4,004.37
Total	\$ 79,728.80	\$ 79,728.80



**DEPARTMENT 11
FISCAL 2018**

**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 2018**

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

Department: Sheriff's Office

Functions:	Total	General & Administrative	Child Support	General Government
Expenditures:				
Salaries & Wages	1,067,554.75	151,735.22	653.57	915,165.96
Fringe Benefits	500,519.09	71,140.50	306.43	429,072.17
Contracted Transcript	2,022.30			2,022.30
Communications	104,279.37	104,279.37		
MDT Air Cards Expense	5,079.70	5,079.70		
Storage Building Utilities	433.49			433.49
Insurance Claims	6,897.71			6,897.71
Storage Building Repairs	226.53			226.53
Equipment Repair	929.85	929.85		
Computer Maintenance	1,215.66	1,215.66		
Postage	1,588.12	1,588.12		
Central Duplication	9,636.57	9,636.57		
Office Supplies	5,968.03	5,968.03		
Vehicle Maint. & Repair	79,387.48			79,387.48
Dues/Training	16,760.95	16,760.95		
Replace Equipment <\$5000	19,860.64	19,860.64		
K-9 Expense	12,319.56			12,319.56
Uniforms	11,542.55	11,542.55		
Investigative Supplies	19,703.67			19,703.67
Photo Supplies	37.72			37.72
Confidential Funds	3,520.00			3,520.00
Search & Rescue	12.16			12.16
Employment Expense	3,904.43			3,904.43
Squad Insurance	15,004.10	15,004.10		
Leased Equipment	4,377.47			4,377.47
Depreciation Expense	(1,899.80)	(1,899.80)		
Office Equipment >\$5,000	16,663.78			16,663.78
Squad Replacement	147,490.90			147,490.90
Transfers to Snow Patrol, ATV, DARE, etc.	10,866.72			10,866.72
Total Expenditures	\$ 2,065,903.50	\$ 412,841.46	\$ 960.00	\$ 1,652,102.04
Cost Adjustments:				
Vests Grant	(1,164.48)	(1,164.48)		
State Aid Law Enforcement Training	(2,240.00)	(2,240.00)		
Sheriff Fees Charged	(12,390.00)			(12,390.00)
Fees for Service	(1,406.50)			(1,406.50)
Copy Fees	(1,245.22)	(1,245.22)		
Security Fees	(14,603.78)	(14,603.78)		
Reception Service-City PD	(7,000.00)	(7,000.00)		
Training Reimbursement-Other Municipalities	(1,560.00)	(1,560.00)		
HHS Juvenile Home Detention	(817.50)			(817.50)



**DEPARTMENT 11
FISCAL 2018**

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

Department: Sheriff's Office

Functions:	Total	General & Administrative	Child Support	General Government
Sale of Property & Equipment	(41,099.91)			(41,099.91)
Sale of Recovered Property	(1,589.55)			(1,589.55)
K-9 Related Revenue & Donations	(11,978.92)			(11,978.92)
Rebates/Prizes	(25.00)			(25.00)
Court Ordered Restitution	(2,135.45)			(2,135.45)
Miscellaneous Reimbursement	(3,891.59)			(3,891.59)
Total Cost Adjustments	\$ (103,147.90)	\$ (27,813.48)	\$ -	\$ (75,334.42)
General & Administrative Allocation	-	(385,027.98)	274.78	384,753.20
Disallowed / Capitalized	(1,961,520.82)			(1,961,520.82)
Incoming Costs				
1st Allocation				
Building Depreciation	33,261.08	-	23.74	33,237.34
Equipment Depreciation	103,512.99	-	73.87	103,439.12
Insurance	16,448.89	-	11.74	16,437.15
Administrative Coordinator	11,134.51	-	7.95	11,126.57
Other Expenses	2,926.56	-	2.09	2,924.47
Maintenance	77,496.69	-	55.31	77,441.38
Finance Department	21,655.51	-	15.45	21,640.06
County Clerk	3,700.87	-	2.64	3,698.23
County Treasurer	4,510.88	-	3.22	4,507.66
Corporation Counsel	3,918.98	-	2.80	3,916.18
Total 1st Allocation	278,566.95	-	198.80	278,368.16
General & Administrative Allocation	-	-	-	-
Unallocated	(278,368.16)			(278,368.16)
Total 1st Tier Allocation	\$ 1,433.57	\$ -	\$ 1,433.57	\$ -
2nd Allocation				
Building Depreciation	36.45	-	0.03	36.42
Equipment Depreciation	76.27	-	0.05	76.21
Insurance	1,292.08	-	0.92	1,291.16
Administrative Coordinator	2,567.23	-	1.83	2,565.40
Other Expenses	686.47	-	0.49	685.98
Maintenance	7,766.85	-	5.54	7,761.31
Finance Department	1,434.34	-	1.02	1,433.32

DEPARTMENT 11
FISCAL 2018

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

Department: Sheriff's Office

Functions:	Total	General & Administrative	Child Support	General Government
County Clerk	259.23	-	0.18	259.04
County Treasurer	216.25	-	0.15	216.09
Corporation Counsel	85.40	-	0.06	85.34
Sheriff's Office	-	-	-	-
Information Technology Svcs	31,583.88	-	22.54	31,561.34
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Total 2nd Allocation	46,004.45	-	32.83	45,971.61
General & Administrative Allocation	-	-	-	-
Unallocated	(45,971.61)			(45,971.61)
Total 2nd Tier Allocation	\$ 32.83	\$ -	\$ 32.83	\$ -
Total Incoming Costs	231.63	-	231.63	-
Total Allocated Cost	\$ 1,466.41	\$ -	\$ 1,466.41	\$ -

DEPARTMENT 11
FISCAL 2018

RUSK COUNTY, WISCONSIN
SHERIFF'S OFFICE
FUNCTIONAL COSTS ALLOCATIONS

Department: Sheriff's Office
Function: Child Support

Total 1st Tier Allocation \$ 1,433.57
Total 2nd Tier Allocation 32.83
Total Allocated Cost \$ 1,466.41

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Child Support	100	100.00%	1,433.57	(960.00)	473.57	32.83	506.41
Total	100	100.00%	\$ 1,433.57	\$ (960.00)	\$ 473.57	\$ 32.83	\$ 506.41

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Child Support Financial Records and Reports

DEPARTMENT 11
FISCAL 2018

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

Department: Sheriff's Office

Grantee Department	<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	506.41	506.41
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	-	-
	<u><u>Total</u></u>	<u><u>Child Support</u></u>
	\$ 506.41	\$ 506.41



**DEPARTMENT 12
FISCAL 2018**

**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 2018.

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 12
FISCAL 2018

RUSK COUNTY, WISCONSIN
INFORMATION TECHNOLOGY
DEPARTMENTAL COSTS BY FUNCTION

Department: Information Technology Svcs

Functions:	Total	General & Administrative	General System Support
Expenditures:			
Salaries & Wages	163,811.16		163,811.16
Fringe Benefits	66,825.52		66,825.52
IT Consultants	7,744.23		7,744.23
IT Support	25,622.91		25,622.91
Communications	1,714.63		1,714.63
Repair & Maintenance	623.84		623.84
Postage	99.00		99.00
Central Duplicating	142.82		142.82
Office Supplies	1,044.94		1,044.94
Travel	226.08		226.08
Training	906.00		906.00
Equipment < \$5000	588.33		588.33
Equipment	792.00		792.00
Total Expenditures	\$ 270,141.46	\$ -	\$ 270,141.46
General & Administrative Allocation	-	-	-
Disallowed / Capitalized	-		
Incoming Costs			
1st Allocation			
Building Depreciation	4,842.68		4,842.68
Equipment Depreciation	26,835.27		26,835.27
Insurance	1,744.36		1,744.36
Administrative Coordinator	738.54		738.54
Other Expenses	307.77		307.77
Maintenance	11,283.20		11,283.20
Finance Department	1,216.92		1,216.92
County Clerk	427.02		427.02
County Treasurer	339.30		339.30
Corporation Counsel	-		-
Sheriff's Office	-		-
Total 1st Allocation	47,735.06	-	47,735.06
General & Administrative Allocation	-	-	

DEPARTMENT 12
FISCAL 2018

RUSK COUNTY, WISCONSIN
INFORMATION TECHNOLOGY
DEPARTMENTAL COSTS BY FUNCTION

Department: Information Technology Svcs

Functions:	Total	General & Administrative	General System Support
Unallocated	-		
Total 1st Tier Allocation	\$ 317,876.52	\$ -	\$ 317,876.52
2nd Allocation			
Building Depreciation	5.31		5.31
Equipment Depreciation	19.77		19.77
Insurance	60.85		60.85
Administrative Coordinator	162.38		162.38
Other Expenses	92.01		92.01
Maintenance	1,130.82		1,130.82
Finance Department	83.72		83.72
County Clerk	29.91		29.91
County Treasurer	16.25		16.25
Corporation Counsel	-		-
Sheriff's Office	-		-
Information Technology Svcs	59,092.43		59,092.43
Total 2nd Allocation	60,693.45	-	60,693.45
General & Administrative Allocation	-	-	
Unallocated	-		
Total 2nd Tier Allocation	\$ 60,693.45	\$ -	\$ 60,693.45
Total Incoming Costs	108,428.51	-	108,428.51
Total Allocated Cost	\$ 378,569.97	\$ -	\$ 378,569.97

**DEPARTMENT 12
FISCAL 2018**

**RUSK COUNTY, WISCONSIN
INFORMATION TECHNOLOGY
FUNCTIONAL COSTS ALLOCATIONS**

Department: Information Technology Svcs
Function: General System Support

Total 1st Tier Allocation \$ 317,876.52
Total 2nd Tier Allocation \$ 60,693.45
Total Allocated Cost \$ 378,569.97

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Administrative Coordinator	2.00	0.64%	2,037.67	-	2,037.67	-	2,037.67
Maintenance	7.00	2.24%	7,131.84	-	7,131.84	-	7,131.84
Finance Department	8.00	2.56%	8,150.68	-	8,150.68	-	8,150.68
County Clerk	7.00	2.24%	7,131.84	-	7,131.84	-	7,131.84
County Treasurer	6.00	1.92%	6,113.01	-	6,113.01	-	6,113.01
Corporation Counsel	1.00	0.32%	1,018.83	-	1,018.83	-	1,018.83
Sheriff's Office	31.00	9.94%	31,583.88	-	31,583.88	-	31,583.88
Information Technology Svcs	58.00	18.59%	59,092.43	-	59,092.43	-	59,092.43
Child Support	4.00	1.28%	4,075.34	-	4,075.34	1,264.45	5,339.79
Human Services	23.00	7.37%	23,433.20	-	23,433.20	7,270.57	30,703.77
Public Health	16.00	5.13%	16,301.36	-	16,301.36	5,057.79	21,359.15
WIC	4.00	1.28%	4,075.34	-	4,075.34	1,264.45	5,339.79
Senior Services & Nutrition	4.00	1.28%	4,075.34	-	4,075.34	1,264.45	5,339.79
ADRC	6.00	1.92%	6,113.01	-	6,113.01	1,896.67	8,009.68
Emergency Management	17.00	5.45%	17,320.19	-	17,320.19	5,373.90	22,694.09
Courts / Judicial	1.00	0.32%	1,018.83	-	1,018.83	316.11	1,334.95
District Attorney	2.00	0.64%	2,037.67	-	2,037.67	632.22	2,669.89
Jail	16.00	5.13%	16,301.36	-	16,301.36	5,057.79	21,359.15
Highway	13.00	4.17%	13,244.85	-	13,244.85	4,109.45	17,354.31
Ambulance	5.00	1.60%	5,094.17	-	5,094.17	1,580.56	6,674.73
Airport	2.00	0.64%	2,037.67	-	2,037.67	632.22	2,669.89
Parks / Forestry	9.00	2.88%	9,169.51	-	9,169.51	2,845.01	12,014.52
UW-Extension	5.00	1.60%	5,094.17	-	5,094.17	1,580.56	6,674.73
Veterans Services	2.00	0.64%	2,037.67	-	2,037.67	632.22	2,669.89
Zoning	2.00	0.64%	2,037.67	-	2,037.67	632.22	2,669.89
Land Information / Surveyor	4.00	1.28%	4,075.34	-	4,075.34	1,264.45	5,339.79
Recycling / Waste	1.00	0.32%	1,018.83	-	1,018.83	316.11	1,334.95
Land & Water Conservation	5.00	1.60%	5,094.17	-	5,094.17	1,580.56	6,674.73
All Other	51.00	16.35%	51,960.58	-	51,960.58	16,121.70	68,082.28
Total	312.00	100.00%	\$ 317,876.52	\$ -	\$ 317,876.52	\$ 60,693.45	\$ 378,569.97

Allocation Basis: Number of Computers and Servers Supported by IT Services During 2018

Allocation Source: IT Services Director Inventory



DEPARTMENT 12
FISCAL 2018

RUSK COUNTY, WISCONSIN
INFORMATION TECHNOLOGY
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Information Technology Svcs

Grantee Department	Total	General System Support
Building Depreciation	-	-
Equipment Depreciation	-	-
Insurance	-	-
Administrative Coordinator	2,037.67	2,037.67
Other Expenses	-	-
Maintenance	7,131.84	7,131.84
Finance Department	8,150.68	8,150.68
County Clerk	7,131.84	7,131.84
County Treasurer	6,113.01	6,113.01
Corporation Counsel	1,018.83	1,018.83
Sheriff's Office	31,583.88	31,583.88
Information Technology Svcs	59,092.43	59,092.43
Child Support	5,339.79	5,339.79
Human Services	30,703.77	30,703.77
Public Health	21,359.15	21,359.15
Reproductive Health	-	-
Home Health	-	-
WIC	5,339.79	5,339.79
Senior Services & Nutrition	5,339.79	5,339.79
ADRC	8,009.68	8,009.68
Hospital / Nursing Home (RCMH)	-	-
Emergency Management	22,694.09	22,694.09
Clerk of Court	-	-
Courts / Judicial	1,334.95	1,334.95
District Attorney	2,669.89	2,669.89
Jail	21,359.15	21,359.15
Highway	17,354.31	17,354.31
Ambulance	6,674.73	6,674.73
Airport	2,669.89	2,669.89
Parks / Forestry	12,014.52	12,014.52
UW-Extension	6,674.73	6,674.73
Veterans Services	2,669.89	2,669.89
Zoning	2,669.89	2,669.89
Land Information / Surveyor	5,339.79	5,339.79
Recycling / Waste	1,334.95	1,334.95
Land & Water Conservation	6,674.73	6,674.73
Economic Development	-	-
All Other	68,082.28	68,082.28
Total	\$ 378,569.97	\$ 378,569.97

