

CENTRAL SERVICES COST ALLOCATION PLAN

RUSK COUNTY, WISCONSIN

Based on 2019 Financials



RUSK COUNTY, WISCONSIN

COST ALLOCATION PLAN

TABLE OF CONTENTS

<i>COST ALLOCATION PLAN OVERVIEW.....</i>	<i>1</i>
<i>CERTIFICATE OF COST ALLOCATION PLAN.....</i>	<i>4</i>
<i>ORGANIZATIONAL CHART.....</i>	<i>5</i>
<i>SUMMARY OF ALLOCATED COSTS.....</i>	<i>6</i>
<i>SCHEDULE OF FIXED COSTS.....</i>	<i>12</i>
<i>SCHEDULE OF DEPARTMENTAL COSTS</i>	<i>13</i>
<i>SCHEDULE OF ALLOCATION BASES</i>	<i>14</i>
<i>DEPARTMENT 1: BUILDING DEPRECIATION</i>	<i>16</i>
<i>NATURE AND EXTENT OF SERVICES.....</i>	<i>16</i>
<i>DEPARTMENTAL COSTS BY FUNCTION</i>	<i>17</i>
<i>FUNCTIONAL COST ALLOCATIONS.....</i>	<i>18</i>
<i>SUMMARY OF DEPARTMENTAL ALLOCATED COSTS.....</i>	<i>20</i>
<i>DEPARTMENT 2: EQUIPMENT DEPRECIATION</i>	<i>22</i>
<i>NATURE AND EXTENT OF SERVICES.....</i>	<i>22</i>
<i>DEPARTMENTAL COSTS BY FUNCTION</i>	<i>23</i>
<i>FUNCTIONAL COST ALLOCATIONS.....</i>	<i>24</i>
<i>SUMMARY OF DEPARTMENTAL ALLOCATED COSTS.....</i>	<i>25</i>
<i>DEPARTMENT 3: INSURANCE.....</i>	<i>27</i>
<i>NATURE AND EXTENT OF SERVICES.....</i>	<i>27</i>
<i>DEPARTMENTAL COSTS BY FUNCTION</i>	<i>28</i>
<i>FUNCTIONAL COST ALLOCATIONS.....</i>	<i>32</i>
<i>SUMMARY OF DEPARTMENTAL ALLOCATED COSTS.....</i>	<i>37</i>
<i>DEPARTMENT 4: ADMINISTRATIVE COORDINATOR.....</i>	<i>41</i>
<i>NATURE AND EXTENT OF SERVICES.....</i>	<i>41</i>
<i>DEPARTMENTAL COSTS BY FUNCTION</i>	<i>42</i>
<i>FUNCTIONAL COST ALLOCATIONS.....</i>	<i>44</i>
<i>SUMMARY OF DEPARTMENTAL ALLOCATED COSTS.....</i>	<i>46</i>
<i>DEPARTMENT 5: OTHER EXPENSES</i>	<i>48</i>
<i>NATURE AND EXTENT OF SERVICES.....</i>	<i>48</i>
<i>DEPARTMENTAL COSTS BY FUNCTION</i>	<i>49</i>
<i>FUNCTIONAL COST ALLOCATIONS.....</i>	<i>51</i>
<i>SUMMARY OF DEPARTMENTAL ALLOCATED COSTS.....</i>	<i>54</i>

RUSK COUNTY, WISCONSIN

COST ALLOCATION PLAN

TABLE OF CONTENTS

DEPARTMENT 6: MAINTENANCE	56
NATURE AND EXTENT OF SERVICES.....	56
DEPARTMENTAL COSTS BY FUNCTION	57
FUNCTIONAL COST ALLOCATIONS.....	61
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS.....	66
DEPARTMENT 7: FINANCE DEPARTMENT	70
NATURE AND EXTENT OF SERVICES.....	70
DEPARTMENTAL COSTS BY FUNCTION	71
FUNCTIONAL COST ALLOCATIONS.....	75
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS.....	80
DEPARTMENT 8: COUNTY CLERK.....	84
NATURE AND EXTENT OF SERVICES.....	84
DEPARTMENTAL COSTS BY FUNCTION	85
FUNCTIONAL COST ALLOCATIONS.....	87
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS.....	89
DEPARTMENT 9: COUNTY TREASURER	91
NATURE AND EXTENT OF SERVICES.....	91
DEPARTMENTAL COSTS BY FUNCTION	92
FUNCTIONAL COST ALLOCATIONS.....	94
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS.....	96
DEPARTMENT 10: CORPORATION COUNSEL	98
NATURE AND EXTENT OF SERVICES.....	98
DEPARTMENTAL COSTS BY FUNCTION	99
FUNCTIONAL COST ALLOCATIONS.....	101
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS.....	102
DEPARTMENT 11: SHERIFF'S OFFICE.....	104
NATURE AND EXTENT OF SERVICES.....	104
DEPARTMENTAL COSTS BY FUNCTION	105
FUNCTIONAL COST ALLOCATIONS.....	108
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS.....	109
DEPARTMENT 12: INFORMATION TECHNOLOGY SERVICES	111
NATURE AND EXTENT OF SERVICES.....	111
DEPARTMENTAL COSTS BY FUNCTION	112
FUNCTIONAL COST ALLOCATIONS.....	114
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS.....	115

RUSK COUNTY, WISCONSIN

COST ALLOCATION PLAN

TABLE OF CONTENTS

<i>DEPARTMENT 12: CLERK OF COURT</i>	117
<i>NATURE AND EXTENT OF SERVICES</i>	117
<i>DEPARTMENTAL COSTS BY FUNCTION</i>	118
<i>FUNCTIONAL COST ALLOCATIONS</i>	120
<i>SUMMARY OF DEPARTMENTAL ALLOCATED COSTS</i>	121

COST ALLOCATION PLAN OVERVIEW

Rusk County, Wisconsin has selected Diversified Services Network, Inc. (DSN) to prepare its Central Services Cost Allocation Plan for use in its fiscal year 2021 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, 2019. 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, 2019 are allowable in accordance with the requirements of 2 CFR Part 200 and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

- 2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the Federal awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare that the foregoing is true and correct.

Governmental unit: Rusk County, Wisconsin

Signature: *Kitzie Winters*

Name of Official: *Kitzie Winters*

Title: *Finance Director*

Date of Execution: *09-22-2020*

**RUSK COUNTY, WISCONSIN
2019 ORGANIZATIONAL CHART**



**SUMMARY OF ALLOCATED COSTS
RUSK COUNTY, WISCONSIN
FISCAL YEAR 2019**

	Child Support	Human Services	Public Health	Reproductive Health	WIC
Central Service Departments					
Building Depreciation	\$ 3,363.74	\$ 17,087.95	\$ 7,474.76	\$ 686.80	\$ 1,342.37
Equipment Depreciation	-	-	-	-	-
Insurance	1,231.41	7,704.07	2,128.03	346.97	450.24
Administrative Coordinator	959.50	7,584.67	1,279.34	319.83	319.83
Other Expenses	27.75	52.84	8.70	112.15	73.52
Maintenance	8,750.56	44,453.26	19,445.13	1,786.66	3,492.10
Finance Department	2,027.37	19,171.68	7,892.10	777.85	483.02
County Clerk	54.51	381.54	72.67	18.17	18.17
County Treasurer	597.66	4,988.41	2,084.70	208.56	155.11
Corporation Counsel	-	36,025.21	4,503.15	-	-
Sheriff's Office	621.15	-	-	-	-
Information Technology Svcs	6,545.79	37,638.30	26,183.17	-	6,545.79
Clerk of Court	316.41	-	-	-	-
Total Allocated Costs	\$ 24,495.85	\$ 175,087.95	\$ 71,071.75	\$ 4,256.99	\$ 12,880.17
Rollforward Adjustment	1,662.55	(4,870.21)	13,401.52	752.32	3,001.03
Total Proposed Costs	\$ 26,158.40	\$ 170,217.74	\$ 84,473.27	\$ 5,009.32	\$ 15,881.20

**SUMMARY OF ALLOCATED COSTS
RUSK COUNTY, WISCONSIN
FISCAL YEAR 2019**

	Senior Services & Nutrition	ADRC	Hospital / Nursing Home (RCMH)	Emergency Management	Courts / Judicial
Central Service Departments					
Building Depreciation	\$ 3,319.62	\$ 1,882.84	\$ -	\$ 2,009.66	\$ 18,184.48
Equipment Depreciation	-	-	-	-	-
Insurance	4,830.04	1,250.35	(0.55)	545.79	3,009.09
Administrative Coordinator	6,396.69	1,279.34	1,430.13	319.83	319.83
Other Expenses	9.89	8.89	36.14	58.57	685.38
Maintenance	23,406.11	4,898.08	-	5,228.00	47,305.82
Finance Department	10,766.08	1,385.78	281.45	374.38	5,195.20
County Clerk	363.37	72.67	-	18.17	18.17
County Treasurer	3,960.35	575.51	72.33	155.34	1,151.26
Corporation Counsel	-	-	-	3,602.52	900.63
Sheriff's Office	-	-	-	-	-
Information Technology Svcs	6,545.79	9,818.69	-	27,819.61	1,636.45
Clerk of Court	-	-	-	-	-
Total Allocated Costs	\$ 59,597.95	\$ 21,172.14	\$ 1,819.49	\$ 40,131.87	\$ 78,406.31
Rollforward Adjustment	8,561.25	3,481.32	(29,573.00)	9,519.46	10,136.99
Total Proposed Costs	\$ 68,159.19	\$ 24,653.46	\$ (27,753.50)	\$ 49,651.34	\$ 88,543.31

**SUMMARY OF ALLOCATED COSTS
RUSK COUNTY, WISCONSIN
FISCAL YEAR 2019**

	Drug Court	District Attorney	Jail	Highway	Ambulance
Central Service Departments					
Building Depreciation	\$ 1,018.49	\$ 7,057.22	\$ 44,040.79	\$ -	\$ 265.35
Equipment Depreciation	-	-	-	-	-
Insurance	394.68	1,793.59	9,683.82	1,232.52	8,415.46
Administrative Coordinator	319.83	959.50	3,838.01	9,597.26	14,138.48
Other Expenses	228.04	427.43	1,112.80	45.17	1,683.53
Maintenance	2,649.53	18,358.92	70,513.80	-	690.30
Finance Department	7,913.08	3,031.24	6,759.89	40,637.60	14,420.48
County Clerk	18.17	54.51	218.02	526.89	635.90
County Treasurer	365.63	763.57	2,541.61	6,537.77	4,151.70
Corporation Counsel	-	900.63	-	4,503.15	-
Sheriff's Office	-	-	-	-	-
Information Technology Svcs	1,636.45	3,272.90	26,183.17	26,183.17	8,182.24
Clerk of Court	-	-	-	-	-
Total Allocated Costs	\$ 14,543.91	\$ 36,619.50	\$ 164,891.92	\$ 89,263.52	\$ 52,583.45
Rollforward Adjustment	-	7,700.77	(34,301.61)	21,621.69	(24,183.39)
Total Proposed Costs	\$ 14,543.91	\$ 44,320.26	\$ 130,590.31	\$ 110,885.22	\$ 28,400.06

**SUMMARY OF ALLOCATED COSTS
RUSK COUNTY, WISCONSIN
FISCAL YEAR 2019**

	Airport	Parks / Forestry	UW-Extension	Veterans Services	Zoning
Central Service Departments					
Building Depreciation	\$ -	\$ 2,247.70	\$ 5,935.32	\$ 1,502.37	\$ 3,020.34
Equipment Depreciation	-	-	-	-	-
Insurance	4,405.02	2,058.20	1,143.36	469.43	953.53
Administrative Coordinator	10,725.97	2,238.84	6,040.35	319.83	639.67
Other Expenses	221.81	1,668.58	133.34	1.47	411.23
Maintenance	48,413.13	39,840.38	15,440.38	3,908.31	7,857.23
Finance Department	1,699.93	12,275.57	941.55	939.58	3,037.24
County Clerk	-	127.18	18.17	18.17	36.34
County Treasurer	331.75	2,996.39	243.09	272.80	879.99
Corporation Counsel	-	3,602.52	1,801.26	1,801.26	1,801.26
Sheriff's Office	-	-	-	-	-
Information Technology Svcs	3,272.90	14,728.03	8,182.24	3,272.90	3,272.90
Clerk of Court	-	-	-	-	-
Total Allocated Costs	\$ 69,070.50	\$ 81,783.39	\$ 39,879.05	\$ 12,506.12	\$ 21,909.72
Rollforward Adjustment	9,873.62	7,510.59	8,970.31	4,065.88	2,481.86
Total Proposed Costs	\$ 78,944.13	\$ 89,293.97	\$ 48,849.36	\$ 16,572.01	\$ 24,391.59

**SUMMARY OF ALLOCATED COSTS
RUSK COUNTY, WISCONSIN
FISCAL YEAR 2019**

	Land Information / Surveyor	Recycling / Waste	Land & Water Conservation	Economic Development	Joint Management Properties (Fund 214)
Central Service Departments					
Building Depreciation	\$ 3,020.34	\$ 616.56	\$ 3,020.34	\$ -	\$ -
Equipment Depreciation	-	-	-	-	-
Insurance	1,185.19	333.26	941.03	478.74	(65.09)
Administrative Coordinator	959.50	319.83	639.67	29,242.26	-
Other Expenses	1,140.22	271.66	204.37	158.26	426.18
Maintenance	7,857.23	103.93	7,857.23	-	4,840.41
Finance Department	8,646.85	1,992.71	1,421.31	1,062.71	3,280.20
County Clerk	54.51	18.17	36.34	36.34	-
County Treasurer	2,392.65	415.81	454.10	366.65	687.38
Corporation Counsel	900.63	-	-	-	-
Sheriff's Office	-	-	-	-	-
Information Technology Svcs	6,545.79	1,636.45	8,182.24	-	-
Clerk of Court	-	-	-	-	-
Total Allocated Costs	\$ 32,702.91	\$ 5,708.37	\$ 22,756.63	\$ 31,344.95	\$ 9,169.08
Rollforward Adjustment	13,242.68	1,452.05	2,571.36	20,446.05	-
Total Proposed Costs	\$ 45,945.59	\$ 7,160.42	\$ 25,327.98	\$ 51,791.00	\$ 9,169.08

**SUMMARY OF ALLOCATED COSTS
RUSK COUNTY, WISCONSIN
FISCAL YEAR 2019**

	Animal Shelter	Tourism	All Other	Total Allocated Costs
Central Service Departments				
Building Depreciation	\$ -	\$ -	\$ 30,251.16	\$ 157,348.20
Equipment Depreciation	-	-	-	-
Insurance	1,204.21	(1.16)	7,945.31	64,066.55
Administrative Coordinator	1,935.23	-	16,631.40	118,754.66
Other Expenses	745.19	169.47	8,134.68	18,257.26
Maintenance	4,469.51	-	176,644.10	568,210.12
Finance Department	5,348.30	1,279.52	60,168.22	223,210.88
County Clerk	90.84	-	969.75	3,876.71
County Treasurer	1,486.53	180.58	15,377.05	54,394.28
Corporation Counsel	-	-	-	60,342.23
Sheriff's Office	-	-	-	621.15
Information Technology Svcs	-	-	83,458.84	320,743.78
Clerk of Court	-	-	-	316.41
Total Allocated Costs	\$ 15,279.81	\$ 1,628.42	\$ 399,580.50	\$ 1,590,142.23
Rollforward Adjustment	-	-	50,745.77	108,270.87
Total Proposed Costs	\$ 15,279.81	\$ 1,628.42	\$ 450,326.27	\$ 1,698,413.11

**SCHEDULE OF FIXED COSTS
RUSK COUNTY, WISCONSIN
FISCAL YEAR 2019**

<u>Grantee Department</u>	<u>Final Costs 2019</u>	<u>Fixed Costs 2017</u>	<u>Rollforward</u>	<u>Actual Costs with Rollforward</u>
Child Support	\$ 24,495.85	\$ 22,833.30	\$ 1,662.55	\$ 26,158.40
Human Services	175,087.95	179,958.16	(4,870.21)	170,217.74
Public Health	71,071.75	57,670.23	13,401.52	84,473.27
Reproductive Health	4,256.99	3,504.67	752.32	5,009.32
WIC	12,880.17	9,879.14	3,001.03	15,881.20
Senior Services & Nutrition	59,597.95	51,036.70	8,561.25	68,159.19
ADRC	21,172.14	17,690.82	3,481.32	24,653.46
Hospital / Nursing Home (RCMH)	1,819.49	31,392.49	(29,573.00)	(27,753.50)
Emergency Management	40,131.87	30,612.41	9,519.46	49,651.34
Courts / Judicial	78,406.31	68,269.32	10,136.99	88,543.31
Drug Court	14,543.91	-	-	14,543.91
District Attorney	36,619.50	28,918.73	7,700.77	44,320.26
Jail	164,891.92	199,193.53	(34,301.61)	130,590.31
Highway	89,263.52	67,641.83	21,621.69	110,885.22
Ambulance	52,583.45	76,766.84	(24,183.39)	28,400.06
Airport	69,070.50	59,196.88	9,873.62	78,944.13
Parks / Forestry	81,783.39	74,272.80	7,510.59	89,293.97
UW-Extension	39,879.05	30,908.74	8,970.31	48,849.36
Veterans Services	12,506.12	8,440.24	4,065.88	16,572.01
Zoning	21,909.72	19,427.86	2,481.86	24,391.59
Land Information / Surveyor	32,702.91	19,460.23	13,242.68	45,945.59
Recycling / Waste	5,708.37	4,256.32	1,452.05	7,160.42
Land & Water Conservation	22,756.63	20,185.27	2,571.36	25,327.98
Economic Development	31,344.95	10,898.90	20,446.05	51,791.00
Joint Management Properties (Fund 214)	9,169.08	-	-	9,169.08
Animal Shelter	15,279.81	-	-	15,279.81
Tourism	1,628.42	-	-	1,628.42
All Other	399,580.50	348,834.73	50,745.77	450,326.27
Total	\$ 1,590,142.23	\$ 1,441,250.14	\$ 108,270.87	\$ 1,698,413.11

**SCHEDULE OF DEPARTMENTAL COSTS
RUSK COUNTY, WISCONSIN
FISCAL YEAR 2019**

	<u>Expenditures</u>	<u>Cost Adjustments</u>	<u>Disallowed / Capitalized</u>	<u>Direct Billings</u>	<u>Total Allocated Costs</u>
Building Depreciation	\$ -	\$ 225,940.07	\$ -	\$ -	\$ 225,940.07
Equipment Depreciation	-	196,938.01	-	-	196,938.01
Insurance	117,853.48	129,837.09	-	(171,146.09)	76,544.48
Administrative Coordinator	145,898.17	(222.95)	-	-	145,675.22
Other Expenses	28,600.00	17,000.00	-	(17,000.00)	28,600.00
Maintenance	711,270.21	(19,213.44)	(16,433.24)	(45,176.32)	630,447.21
Finance Department	356,919.27	(24,442.50)	(29,589.77)	(56,805.20)	246,081.80
County Clerk	211,255.37	(16,207.27)	(178,921.88)	-	16,126.22
County Treasurer	283,543.89	(361,974.54)	137,423.05	-	58,992.40
Corporation Counsel	78,260.14	-	-	-	78,260.14
Sheriff's Office	2,158,292.20	(120,482.00)	(2,036,401.83)	(1,020.00)	388.37
Information Technology Svcs	346,960.70	(130.00)	-	-	346,830.70
Clerk of Court	337,805.93	-	(335,691.65)	(1,982.59)	131.69
0	0.00	-	-	-	0.00
less unallocated Incoming costs					(460,814.07)
Total	\$ 4,776,659.36	\$ 27,042.47	\$ (2,459,615.32)	\$ (293,130.20)	\$ 1,590,142.23

**SCHEDULE OF ALLOCATION BASIS
RUSK COUNTY, WISCONSIN
FISCAL YEAR 2019**

Department Number	Departmental Function	Allocation Base
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	2019 Equipment Depreciation and Interest Expense by Central Service Department
3	Insurance Property Insurance General Liability Insurance Worker's Compensation Officials, Employees & Volunteers Bonds Department Specific	Usable Square Footage by Department Not Directly Billed Number of FTEs by Departments not Directly Billed Worker's Compensation Charges by Department During 2019 Direct Allocation to Benefiting Department based on Number of Covered Employees Property, Auto, and General Liability Premiums by Departments Direct Billed or Specifically Identified in 2019
4	Administrative Coordinator Personnel Services Department Specific	Full-Time Equivalent Employees by Department During 2019 Direct Allocation to Benefiting Department
5	Other Expenses General Audit Services Cost Allocation Plan Billed Audit Services	Number of Payroll, Accounts Payable and Cash Receipt Transactions During 2019 for Departments Not Billed for Audit Services Number of Departmental Functions Analyzed in 2018 Indirect Cost Allocation Plan Billed Audit Costs by Benefiting Department in 2019
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
7	Finance Department General Accounting Budgets Department / Program Specific Payroll General Receipts General Government	Accounts Payable and Cash Receipt Transactions by Department During 2019 Payroll, Accounts Payable, and Cash Receipt Transactions Processed by Department During 2019 Direct Allocation to Benefiting Department Payroll Checks by Department During 2019 Total Number of General Receipt Transactions by Department During 2019 Unallocated

**SCHEDULE OF ALLOCATION BASIS
RUSK COUNTY, WISCONSIN
FISCAL YEAR 2019**

Department Number	Departmental Function	Allocation Base
8	County Clerk Department Specific Personnel & Benefits Administration General Government	Direct Allocation to Benefiting Department Total Number of Employees by Department During 2019 Unallocated
9	County Treasurer Receipts Disbursements General Government	Number of General Receipts Processed by Department During 2019 Total Disbursements Processed During 2019 Unallocated
10	Corporation Counsel Legal Services	Time and Effort Analysis by Benefiting Department During 2019
11	Sheriff's Office Child Support General Government	Direct Allocation to Benefiting Department Unallocated
12	Information Technology Svcs General System Support	Number of Computers and Servers Supported by IT Services During 2019
13	Clerk of Court Child Support General Government	Direct Allocation to Benefiting Department Unallocated

**DEPARTMENT 1
FISCAL 2019**

**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 \$8,600,499.15.

According to Rusk County's fixed asset records (GASB compliant) the 2019 depreciation expense for this property was \$202,914.19. 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, 2019. Rusk County's fixed asset records show a 2019 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 \$16,966.43 has been allocated to benefiting departments based on information provided in the financial statements.

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 1
FISCAL 2019

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	208,973.64	202,914.19	6,059.45
Interest Expense	16,966.43	16,966.43	
Total Cost Adjustments	\$ 225,940.07	\$ 219,880.62	\$ 6,059.45
Incoming Costs			
Total 1st Allocation	-	-	-
Unallocated	-		
Total 1st Tier Allocation	\$ 225,940.07	\$ 219,880.62	\$ 6,059.45
2nd Allocation			
Building Depreciation	-	-	-
Equipment Depreciation	-	-	-
Insurance	-	-	-
Administrative Coordinator	-	-	-
Other Expenses	230.00	223.83	6.17
Maintenance	-	-	-
Finance Department	-	-	-
County Clerk	-	-	-
County Treasurer	-	-	-
Corporation Counsel	-	-	-
Sheriff's Office	-	-	-
Information Technology Svcs	-	-	-
Clerk of Court	-	-	-
Total 2nd Allocation	230.00	223.83	6.17
Total 2nd Tier Allocation	\$ 230.00	\$ 223.83	\$ 6.17
Unallocated	-		
Total Incoming Costs	230.00	223.83	6.17
Total Allocated Cost	\$ 226,170.07	\$ 220,104.45	\$ 6,065.62

**DEPARTMENT 1
FISCAL 2019**

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

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

Total 1st Tier Allocation \$ 219,880.62
Total 2nd Tier Allocation \$ 223.83

Total Allocated Cost \$ 220,104.45

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Administrative Coordinator	319.04	0.57%	1,243.71	-	1,243.71	1.27	1,244.97
Maintenance	2,664.00	4.72%	10,385.02	-	10,385.02	10.57	10,395.59
Finance Department	1,116.00	1.98%	4,350.48	-	4,350.48	4.43	4,354.91
County Clerk	998.00	1.77%	3,890.48	-	3,890.48	3.96	3,894.45
County Treasurer	949.00	1.68%	3,699.47	-	3,699.47	3.77	3,703.24
Corporation Counsel	274.67	0.49%	1,070.74	-	1,070.74	1.09	1,071.83
Sheriff's Office	8,619.75	15.28%	33,602.21	-	33,602.21	34.21	33,636.42
Information Technology Svcs	1,255.00	2.22%	4,892.34	-	4,892.34	4.98	4,897.32
Clerk of Court	1,441.00	2.55%	5,617.42	-	5,617.42	5.72	5,623.14
Child Support	862.00	1.53%	3,360.32	-	3,360.32	3.42	3,363.74
Human Services	4,379.00	7.76%	17,070.57	-	17,070.57	17.38	17,087.95
Public Health	1,915.50	3.40%	7,467.16	-	7,467.16	7.60	7,474.76
Reproductive Health	176.00	0.31%	686.10	-	686.10	0.70	686.80
WIC	344.00	0.61%	1,341.01	-	1,341.01	1.37	1,342.37
Senior Services & Nutrition	73.50	0.13%	286.52	-	286.52	0.29	286.82
ADRC	482.50	0.86%	1,880.92	-	1,880.92	1.91	1,882.84
Emergency Management	515.00	0.91%	2,007.61	-	2,007.61	2.04	2,009.66
Courts / Judicial	4,660.00	8.26%	18,165.99	-	18,165.99	18.49	18,184.48
Drug Court	261.00	0.46%	1,017.45	-	1,017.45	1.04	1,018.49
District Attorney	1,808.50	3.21%	7,050.04	-	7,050.04	7.18	7,057.22
Jail	11,286.00	20.01%	43,996.01	-	43,996.01	44.79	44,040.79
Ambulance	68.00	0.12%	265.08	-	265.08	0.27	265.35
Parks / Forestry	576.00	1.02%	2,245.41	-	2,245.41	2.29	2,247.70
UW-Extension	1,521.00	2.70%	5,929.29	-	5,929.29	6.04	5,935.32
Veterans Services	385.00	0.68%	1,500.84	-	1,500.84	1.53	1,502.37
Zoning	774.00	1.37%	3,017.27	-	3,017.27	3.07	3,020.34
Land Information / Surveyor	774.00	1.37%	3,017.27	-	3,017.27	3.07	3,020.34
Recycling / Waste	158.00	0.28%	615.93	-	615.93	0.63	616.56
Land & Water Conservation	774.00	1.37%	3,017.27	-	3,017.27	3.07	3,020.34
All Other	6,975.04	12.37%	27,190.67	-	27,190.67	27.68	27,218.35
Total	56,404.50	100.00%	\$ 219,880.62	\$ -	\$ 219,880.62	\$ 223.83	\$ 220,104.45

Allocation Basis: Usable square footage by Department

Allocation Source: Square footage measurements provided by Maintenance Department



DEPARTMENT 1
FISCAL 2019

RUSK COUNTY, WISCONSIN
BUILDING DEPRECIATION
FUNCTIONAL COST ALLOCATIONS

Department: Building Depreciation
Function: Senior Youth Center

Total 1st Tier Allocation \$ 6,059.45
Total 2nd Tier Allocation \$ 6.17

Total Allocated Cost \$ 6,065.62

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Senior Services & Nutrition	50%	50.00%	3,029.73	-	3,029.73	3.08	3,032.81
All Other	50%	50.00%	3,029.73	-	3,029.73	3.08	3,032.81
Total	100%	100.00%	\$ 6,059.45	\$ -	\$ 6,059.45	\$ 6.17	\$ 6,065.62

Allocation Basis: Percentage of Utilized Space by Benefiting Department

Allocation Source: Information Provided by Finance and Human Services Departments

**DEPARTMENT 1
FISCAL 2019**

**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	1,244.97	1,244.97	-
Other Expenses	-	-	-
Maintenance	10,395.59	10,395.59	-
Finance Department	4,354.91	4,354.91	-
County Clerk	3,894.45	3,894.45	-
County Treasurer	3,703.24	3,703.24	-
Corporation Counsel	1,071.83	1,071.83	-
Sheriff's Office	33,636.42	33,636.42	-
Information Technology Svcs	4,897.32	4,897.32	-
Clerk of Court	5,623.14	5,623.14	-
Child Support	3,363.74	3,363.74	-
Human Services	17,087.95	17,087.95	-
Public Health	7,474.76	7,474.76	-
Reproductive Health	686.80	686.80	-
Home Health	-	-	-
WIC	1,342.37	1,342.37	-
Senior Services & Nutrition	3,319.62	286.82	3,032.81
ADRC	1,882.84	1,882.84	-
Hospital / Nursing Home (RCMH)	-	-	-
Emergency Management	2,009.66	2,009.66	-
Clerk of Court	-	-	-
Courts / Judicial	18,184.48	18,184.48	-
Drug Court	1,018.49	1,018.49	-
District Attorney	7,057.22	7,057.22	-
Jail	44,040.79	44,040.79	-
Highway	-	-	-
Ambulance	265.35	265.35	-
Airport	-	-	-
Parks / Forestry	2,247.70	2,247.70	-
UW-Extension	5,935.32	5,935.32	-
Veterans Services	1,502.37	1,502.37	-

DEPARTMENT 1
FISCAL 2019

RUSK COUNTY, WISCONSIN
BUILDING DEPRECIATION
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Building Depreciation

Grantee Department	Total	Government Center Complex	Senior Youth Center
Zoning	3,020.34	3,020.34	-
Land Information / Surveyor	3,020.34	3,020.34	-
Recycling / Waste	616.56	616.56	-
Land & Water Conservation	3,020.34	3,020.34	-
Economic Development	-	-	-
Joint Management Properties (Fund 214)	-	-	-
Animal Shelter	-	-	-
Tourism	-	-	-
All Other	30,251.16	27,218.35	3,032.81
Total	\$ 226,170.07	\$ 220,104.45	\$ 6,065.62

**DEPARTMENT 2
FISCAL 2019**

**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 \$185,273.79 in 2019 depreciation expense is applied to the appropriate Central Service Department included in this plan for allowable equipment depreciation expense.

Additionally, allowable interest of \$10,061.87 for the purchase of IT Equipment, \$1,271.74 for a Maintenance Department Tractor, and \$330.61 for Finance Department software, has been appropriately allocated to the benefiting department.

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 2
FISCAL 2019

RUSK COUNTY, WISCONSIN
EQUIPMENT DEPRECIATION
DEPARTMENTAL COSTS BY FUNCTION

Department: Equipment Depreciation

Functions:	Total	Equipment Depreciation
Cost Adjustments:		
Equipment Depreciation Expense	185,273.79	185,273.79
Interest Expense	11,664.22	11,664.22
Total Cost Adjustments	\$ 196,938.01	\$ 196,938.01
Incoming Costs		
1st Allocation	-	-
Building Depreciation	-	-
Total 1st Allocation	-	-
Unallocated	-	-
Total 1st Tier Allocation	\$ 196,938.01	\$ 196,938.01
2nd Allocation		
Equipment Depreciation	-	-
Insurance	-	-
Administrative Coordinator	-	-
Other Expenses	115.00	115.00
Maintenance	-	-
Finance Department	-	-
County Clerk	-	-
County Treasurer	-	-
Corporation Counsel	-	-
Sheriff's Office	-	-
Information Technology Svcs	-	-
Clerk of Court	-	-
Building Depreciation	-	-
Total 2nd Allocation	115.00	115.00
Total 2nd Tier Allocation	\$ 115.00	\$ 115.00
Unallocated	-	-
Total Incoming Costs	115.00	115.00
Total Allocated Cost	\$ 197,053.01	\$ 197,053.01

**DEPARTMENT 2
FISCAL 2019**

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

Department: Equipment Depreciation
Function: Equipment Depreciation

Total 1st Tier Allocation \$ 196,938.01
Total 2nd Tier Allocation \$ 115.00

Total Allocated Cost \$ 197,053.01

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Maintenance	20,176.43	10.25%	20,176.43	-	20,176.43	11.78	20,188.21
Finance Department	4,300.13	2.18%	4,300.13	-	4,300.13	2.51	4,302.64
Sheriff's Office	146,594.08	74.44%	146,594.08	-	146,594.08	85.60	146,679.68
Information Technology Svcs	25,867.37	13.13%	25,867.37	-	25,867.37	15.10	25,882.47
Total	196,938.01	100.00%	\$ 196,938.01	\$ -	\$ 196,938.01	\$ 115.00	\$ 197,053.01

Allocation Basis: 2019 Equipment Depreciation and Interest Expense by Central Service Department

Allocation Source: Fixed Asset Management System Records

DEPARTMENT 2
FISCAL 2019

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	20,188.21	20,188.21
Finance Department	4,302.64	4,302.64
County Clerk	-	-
County Treasurer	-	-
Corporation Counsel	-	-
Sheriff's Office	146,679.68	146,679.68
Information Technology Svcs	25,882.47	25,882.47
Clerk of Court	-	-
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	-	-
Drug Court	-	-
District Attorney	-	-
Jail	-	-
Highway	-	-
Ambulance	-	-
Airport	-	-
Parks / Forestry	-	-
UW-Extension	-	-
Veterans Services	-	-

DEPARTMENT 2
FISCAL 2019

RUSK COUNTY, WISCONSIN
EQUIPMENT DEPRECIATION
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Equipment Depreciation

Grantee Department	<u>Total</u>	<u>Equipment Depreciation</u>
Zoning	-	-
Land Information / Surveyor	-	-
Recycling / Waste	-	-
Land & Water Conservation	-	-
Economic Development	-	-
Joint Management Properties (Fund 214)	-	-
Animal Shelter	-	-
Tourism	-	-
All Other	-	-
	<hr/>	<hr/>
Total	\$ 197,053.01	\$ 197,053.01

**DEPARTMENT 3
FISCAL 2019**

**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 2019.
- **Officials Bonds and Volunteers**: Costs related to official's bonds and employee related coverage have been allocated based on the number of covered employees by benefiting department not direct billed.
- **Department Specific**: 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 2019**

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

Department: Insurance

Functions:	Total	General & Administrative	Property Insurance	General Liability Insurance
Expenditures:				
Worker Compensation	16,047.41			
Buildings	30,311.70		30,311.70	
Public Liability	63,129.17			51,895.47
Equipment Breakdown/Boiler	1,936.67		1,936.67	
Officials Bonds	2,857.88			
Employee Bonds	2,059.00			
Monies/Securities	407.05			
Volunteers	1,104.60			
Total Expenditures	\$ 117,853.48	\$ -	\$ 32,248.37	\$ 51,895.47
Cost Adjustments:				
Liability Dividends	(25,261.80)			(18,013.93)
Workers Compensation Dividends	(16,047.20)			
Billed Insurance	171,146.09			
Total Cost Adjustments	\$ 129,837.09	\$ -	\$ -	\$ (18,013.93)
Disallowed / Capitalized	-	-		
General & Administrative Allocation	-	-		
Incoming Costs				
1st Allocation				
Building Depreciation	-		-	-
Equipment Depreciation	-		-	-
Total 1st Allocation	-	-	-	-
Unallocated	-			
Total 1st Tier Allocation	\$ 247,690.57	\$ -	\$ 32,248.37	\$ 33,881.54

**DEPARTMENT 3
FISCAL 2019**

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

Department: Insurance

Functions:	Total	General & Administrative	Property Insurance	General Liability Insurance
2nd Allocation				
Insurance	-		-	-
Administrative Coordinator	-		-	-
Other Expenses	841.96		100.20	105.27
Maintenance	-		-	-
Finance Department	7,760.43		923.52	970.29
County Clerk	-		-	-
County Treasurer	54.62		6.50	6.83
Corporation Counsel	1,649.69		196.32	206.26
Sheriff's Office	-		-	-
Information Technology Svcs	-		-	-
Clerk of Court	-		-	-
Building Depreciation	-		-	-
Equipment Depreciation	-		-	-
Total 2nd Allocation	10,306.71	-	1,226.54	1,288.66
Total 2nd Tier Allocation	\$ 10,306.71	\$ -	\$ 1,226.54	\$ 1,288.66
Unallocated	-			
Total Incoming Costs	10,306.71	-	1,226.54	1,288.66
Total Allocated Cost	\$ 257,997.28	\$ -	\$ 33,474.91	\$ 35,170.19

DEPARTMENT 3
FISCAL 2019

RUSK COUNTY, WISCONSIN
INSURANCE
DEPARTMENTAL COSTS BY FUNCTION

Department: Insurance

Functions:	Worker's Compensation	Officials, Employees & Volunteers Bonds	Department Specific
Expenditures:			
Worker Compensation	16,047.41		
Buildings			
Public Liability		6,805.20	4,428.50
Equipment Breakdown/Boiler			
Officials Bonds		2,857.88	
Employee Bonds		2,059.00	
Monies/Securities		407.05	
Volunteers		1,104.60	
Total Expenditures	\$ 16,047.41	\$ 13,233.73	\$ 4,428.50
Cost Adjustments:			
Liability Dividends			(7,247.87)
Workers Compensation Dividends	(16,047.20)		
Billed Insurance			171,146.09
Total Cost Adjustments	\$ (16,047.20)	\$ -	\$ 163,898.22
Disallowed / Capitalized			
General & Administrative Allocation			
Incoming Costs			
1st Allocation			
Building Depreciation	-	-	-
Equipment Depreciation	-	-	-
Total 1st Allocation	-	-	-
Unallocated			
Total 1st Tier Allocation	\$ 0.21	\$ 13,233.73	\$ 168,326.72

DEPARTMENT 3
FISCAL 2019

RUSK COUNTY, WISCONSIN
INSURANCE
DEPARTMENTAL COSTS BY FUNCTION

Department: Insurance

Functions:	Worker's Compensation	Officials, Employees & Volunteers Bonds	Department Specific
2nd Allocation			
Insurance	-	-	-
Administrative Coordinator	-	-	-
Other Expenses	49.86	41.12	545.52
Maintenance	-	-	-
Finance Department	459.56	378.98	5,028.07
County Clerk	-	-	-
County Treasurer	3.23	2.67	35.39
Corporation Counsel	97.69	80.56	1,068.85
Sheriff's Office	-	-	-
Information Technology Svcs	-	-	-
Clerk of Court	-	-	-
Building Depreciation	-	-	-
Equipment Depreciation	-	-	-
Total 2nd Allocation	610.35	503.33	6,677.83
Total 2nd Tier Allocation	\$ 610.35	\$ 503.33	\$ 6,677.83
Unallocated			
Total Incoming Costs	610.35	503.33	6,677.83
Total Allocated Cost	\$ 610.56	\$ 13,737.06	\$ 175,004.56

**DEPARTMENT 3
FISCAL 2019**

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

Department: Insurance
Function: Property Insurance

Total 1st Tier Allocation \$ 32,248.37
Total 2nd Tier Allocation 1,226.54

Total Allocated Cost \$ 33,474.91

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Administrative Coordinator	319.04	0.57%	182.63	-	182.63	-	182.63
Maintenance	2,664.00	4.73%	1,524.94	-	1,524.94	58.33	1,583.27
Finance Department	1,116.00	1.98%	638.83	-	638.83	24.44	663.26
County Clerk	998.00	1.77%	571.28	-	571.28	21.85	593.13
County Treasurer	949.00	1.68%	543.23	-	543.23	20.78	564.01
Corporation Counsel	274.67	0.49%	157.23	-	157.23	6.01	163.24
Sheriff's Office	8,619.75	15.30%	4,934.15	-	4,934.15	188.74	5,122.89
Information Technology Svcs	1,255.00	2.23%	718.39	-	718.39	27.48	745.87
Clerk of Court	1,441.00	2.56%	824.86	-	824.86	31.55	856.41
Child Support	862.00	1.53%	493.43	-	493.43	18.87	512.30
Human Services	4,379.00	7.77%	2,506.65	-	2,506.65	95.88	2,602.53
Public Health	1,915.50	3.40%	1,096.48	-	1,096.48	41.94	1,138.42
Reproductive Health	176.00	0.31%	100.75	-	100.75	3.85	104.60
WIC	344.00	0.61%	196.91	-	196.91	7.53	204.45
Senior Services & Nutrition	73.50	0.13%	42.07	-	42.07	1.61	43.68
ADRC	482.50	0.86%	276.19	-	276.19	10.56	286.76
Emergency Management	515.00	0.91%	294.80	-	294.80	11.28	306.07
Courts / Judicial	4,660.00	8.27%	2,667.50	-	2,667.50	102.03	2,769.53
Drug Court	261.00	0.46%	149.40	-	149.40	5.71	155.12
District Attorney	1,808.50	3.21%	1,035.23	-	1,035.23	39.60	1,074.83
Jail	11,286.00	20.03%	6,460.38	-	6,460.38	247.11	6,707.49
Parks / Forestry	576.00	1.02%	329.72	-	329.72	12.61	342.33
UW-Extension	1,521.00	2.70%	870.66	-	870.66	33.30	903.96
Veterans Services	385.00	0.68%	220.38	-	220.38	8.43	228.81
Zoning	774.00	1.37%	443.06	-	443.06	16.95	460.00
Land Information / Surveyor	774.00	1.37%	443.06	-	443.06	16.95	460.00
Recycling / Waste	158.00	0.28%	90.44	-	90.44	3.46	93.90
Land & Water Conservation	774.00	1.37%	443.06	-	443.06	16.95	460.00
All Other	6,975.04	12.38%	3,992.68	-	3,992.68	152.72	4,145.40
Total	56,336.50	100.00%	\$ 32,248.37	\$ -	\$ 32,248.37	\$ 1,226.54	\$ 33,474.91

Allocation Basis: Usable Square Footage by Department Not Directly Billed

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



**DEPARTMENT 3
FISCAL 2019**

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

Department: Insurance
Function: General Liability Insurance

Total 1st Tier Allocation	\$ 33,881.54
Total 2nd Tier Allocation	<u>1,288.66</u>
Total Allocated Cost	\$ 35,170.19

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Administrative Coordinator	1.00	0.53%	180.22	-	180.22	6.85	187.08
Maintenance	8.00	4.26%	1,441.77	-	1,441.77	54.84	1,496.60
Finance Department	4.00	2.13%	720.88	-	720.88	27.42	748.30
County Clerk	3.00	1.60%	540.66	-	540.66	20.56	561.23
County Treasurer	4.00	2.13%	720.88	-	720.88	27.42	748.30
Sheriff's Office	25.00	13.30%	4,505.52	-	4,505.52	171.36	4,676.89
Information Technology Svcs	3.00	1.60%	540.66	-	540.66	20.56	561.23
Clerk of Court	3.00	1.60%	540.66	-	540.66	20.56	561.23
Child Support	3.00	1.60%	540.66	-	540.66	20.56	561.23
Human Services	21.00	11.17%	3,784.64	-	3,784.64	143.95	3,928.59
Public Health	4.00	2.13%	720.88	-	720.88	27.42	748.30
Reproductive Health	1.00	0.53%	180.22	-	180.22	6.85	187.08
WIC	1.00	0.53%	180.22	-	180.22	6.85	187.08
Senior Services & Nutrition	20.00	10.64%	3,604.42	-	3,604.42	137.09	3,741.51
ADRC	4.00	2.13%	720.88	-	720.88	27.42	748.30
Emergency Management	1.00	0.53%	180.22	-	180.22	6.85	187.08
Courts / Judicial	1.00	0.53%	180.22	-	180.22	6.85	187.08
Drug Court	1.00	0.53%	180.22	-	180.22	6.85	187.08
District Attorney	3.00	1.60%	540.66	-	540.66	20.56	561.23
Jail	12.00	6.38%	2,162.65	-	2,162.65	82.25	2,244.91
Ambulance	35.00	18.62%	6,307.73	-	6,307.73	239.91	6,547.64
Parks / Forestry	7.00	3.72%	1,261.55	-	1,261.55	47.98	1,309.53
UW-Extension	1.00	0.53%	180.22	-	180.22	6.85	187.08
Veterans Services	1.00	0.53%	180.22	-	180.22	6.85	187.08
Zoning	2.00	1.06%	360.44	-	360.44	13.71	374.15
Land Information / Surveyor	3.00	1.60%	540.66	-	540.66	20.56	561.23
Recycling / Waste	1.00	0.53%	180.22	-	180.22	6.85	187.08
Land & Water Conservation	2.00	1.06%	360.44	-	360.44	13.71	374.15
Economic Development	2.00	1.06%	360.44	-	360.44	13.71	374.15
Animal Shelter	5.00	2.66%	901.10	-	901.10	34.27	935.38
All Other	6.00	3.19%	1,081.33	-	1,081.33	41.13	1,122.45
Total	188.00	100.00%	33,881.54	-	33,881.54	1,288.66	35,170.19

Allocation Basis: Number of FTEs by Departments not Directly Billed

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



**DEPARTMENT 3
FISCAL 2019**

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

Department: Insurance
Function: Worker's Compensation

Total 1st Tier Allocation	\$ 0.21
Total 2nd Tier Allocation	<u>610.35</u>
Total Allocated Cost	\$ 610.56

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Administrative Coordinator	136.44	0.11%	0.00	-	0.00	0.66	0.66
Maintenance	7,321.54	5.77%	0.01	-	0.01	35.25	35.26
Finance Department	316.97	0.25%	0.00	-	0.00	1.53	1.53
County Clerk	204.43	0.16%	0.00	-	0.00	0.98	0.98
County Treasurer	275.39	0.22%	0.00	-	0.00	1.33	1.33
Sheriff's Office	27,176.65	21.44%	0.05	-	0.05	130.83	130.88
Information Technology Svcs	275.45	0.22%	0.00	-	0.00	1.33	1.33
Clerk of Court	332.45	0.26%	0.00	-	0.00	1.60	1.60
Child Support	246.23	0.19%	0.00	-	0.00	1.19	1.19
Human Services	15,797.93	12.46%	0.03	-	0.03	76.05	76.08
Public Health	6,723.16	5.30%	0.01	-	0.01	32.37	32.38
Reproductive Health	636.47	0.50%	0.00	-	0.00	3.06	3.07
WIC	1,347.09	1.06%	0.00	-	0.00	6.49	6.49
Senior Services & Nutrition	2,922.56	2.31%	0.00	-	0.00	14.07	14.07
ADRC	1,319.92	1.04%	0.00	-	0.00	6.35	6.36
Emergency Management	83.92	0.07%	0.00	-	0.00	0.40	0.40
Courts / Judicial	53.40	0.04%	0.00	-	0.00	0.26	0.26
Drug Court	53.00	0.04%	0.00	-	0.00	0.26	0.26
District Attorney	173.70	0.14%	0.00	-	0.00	0.84	0.84
Jail	21,726.76	17.14%	0.04	-	0.04	104.60	104.63
Highway	3,138.01	2.48%	0.01	-	0.01	15.11	15.11
Ambulance	11,736.56	9.26%	0.02	-	0.02	56.50	56.52
Parks / Forestry	12,671.32	9.99%	0.02	-	0.02	61.00	61.02
UW-Extension	18.94	0.01%	0.00	-	0.00	0.09	0.09
Veterans Services	272.28	0.21%	0.00	-	0.00	1.31	1.31
Zoning	3,096.13	2.44%	0.01	-	0.01	14.91	14.91
Land Information / Surveyor	1,507.36	1.19%	0.00	-	0.00	7.26	7.26
Recycling / Waste	9.81	0.01%	0.00	-	0.00	0.05	0.05
Land & Water Conservation	2,228.52	1.76%	0.00	-	0.00	10.73	10.73
Economic Development	25.47	0.02%	0.00	-	0.00	0.12	0.12
Animal Shelter	2,548.26	2.01%	0.00	-	0.00	12.27	12.27
All Other	2,404.10	1.90%	0.00	-	0.00	11.57	11.58
Total	126,780.22	100.00%	\$ 0.21	\$ -	\$ 0.21	\$ 610.35	\$ 610.56

Allocation Basis: Worker's Compensation Charges by Department During 2019

Allocation Source: County Financial Records and Reports



**DEPARTMENT 3
FISCAL 2019**

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

Department: Insurance
Function: Officials, Employees & Volunteers Bonds

Total 1st Tier Allocation \$ 13,233.73
Total 2nd Tier Allocation 503.33
Total Allocated Cost \$ 13,737.06

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Administrative Coordinator	1.00	0.38%	50.32	-	50.32	1.91	52.23
Maintenance	8.00	3.04%	402.55	-	402.55	15.31	417.86
Finance Department	4.00	1.52%	201.27	-	201.27	7.66	208.93
County Clerk	3.00	1.14%	150.96	-	150.96	5.74	156.70
County Treasurer	4.00	1.52%	201.27	-	201.27	7.66	208.93
Sheriff's Office	25.00	9.51%	1,257.96	-	1,257.96	47.85	1,305.80
Information Technology Svcs	3.00	1.14%	150.96	-	150.96	5.74	156.70
Clerk of Court	3.00	1.14%	150.96	-	150.96	5.74	156.70
Child Support	3.00	1.14%	150.96	-	150.96	5.74	156.70
Human Services	21.00	7.98%	1,056.69	-	1,056.69	40.19	1,096.88
Public Health	4.00	1.52%	201.27	-	201.27	7.66	208.93
Reproductive Health	1.00	0.38%	50.32	-	50.32	1.91	52.23
WIC	1.00	0.38%	50.32	-	50.32	1.91	52.23
Senior Services & Nutrition	20.00	7.60%	1,006.37	-	1,006.37	38.28	1,044.64
ADRC	4.00	1.52%	201.27	-	201.27	7.66	208.93
Emergency Management	1.00	0.38%	50.32	-	50.32	1.91	52.23
Courts / Judicial	1.00	0.38%	50.32	-	50.32	1.91	52.23
Drug Court	1.00	0.38%	50.32	-	50.32	1.91	52.23
District Attorney	3.00	1.14%	150.96	-	150.96	5.74	156.70
Jail	12.00	4.56%	603.82	-	603.82	22.97	626.79
Highway	29.00	11.03%	1,459.23	-	1,459.23	55.50	1,514.73
Ambulance	35.00	13.31%	1,761.14	-	1,761.14	66.98	1,828.13
Parks / Forestry	7.00	2.66%	352.23	-	352.23	13.40	365.63
UW-Extension	1.00	0.38%	50.32	-	50.32	1.91	52.23
Veterans Services	1.00	0.38%	50.32	-	50.32	1.91	52.23
Zoning	2.00	0.76%	100.64	-	100.64	3.83	104.46
Land Information / Surveyor	3.00	1.14%	150.96	-	150.96	5.74	156.70
Recycling / Waste	1.00	0.38%	50.32	-	50.32	1.91	52.23
Land & Water Conservation	2.00	0.76%	100.64	-	100.64	3.83	104.46
Economic Development	2.00	0.76%	100.64	-	100.64	3.83	104.46
Animal Shelter	5.00	1.90%	251.59	-	251.59	9.57	261.16
All Other	52.00	19.77%	2,616.55	-	2,616.55	99.52	2,716.07
Total	263.00	100.00%	\$ 13,233.73	\$ -	\$ 13,233.73	\$ 503.33	\$ 13,737.06

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 2019**

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

Department: Insurance
Function: Department Specific

Total 1st Tier Allocation \$ 168,326.72
Total 2nd Tier Allocation 6,677.83
Total Allocated Cost \$ 175,004.56

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Sheriff's Office	21,044.78	11.99%	20,176.03	(21,044.78)	(868.75)	800.42	(68.33)
Senior Services & Nutrition	4,270.95	2.43%	4,094.64	(4,270.95)	(176.31)	162.44	(13.87)
Hospital / Nursing Home (RCMH)	170.00	0.10%	162.98	(170.00)	(7.02)	6.47	(0.55)
Highway	91,577.45	52.16%	87,797.06	(91,577.45)	(3,780.39)	3,483.07	(297.32)
Ambulance	5,182.47	2.95%	4,968.53	(5,182.47)	(213.94)	197.11	(16.83)
Airport	7,231.02	4.12%	6,932.52	(2,802.52)	4,130.00	275.03	4,405.02
Parks / Forestry	6,253.65	3.56%	5,995.49	(6,253.65)	(258.16)	237.85	(20.30)
Land & Water Conservation	2,562.57	1.46%	2,456.78	(2,562.57)	(105.79)	97.47	(8.32)
Joint Management Properties (Fund 214)	20,046.84	11.42%	19,219.29	(20,046.84)	(827.55)	762.46	(65.09)
Animal Shelter	1,416.04	0.81%	1,357.58	(1,416.04)	(58.46)	53.86	(4.60)
Tourism	357.12	0.20%	342.38	(357.12)	(14.74)	13.58	(1.16)
All Other	15,461.70	8.81%	14,823.43	(15,461.70)	(638.27)	588.07	(50.20)
Total	175,574.59	100.00%	\$ 168,326.72	\$ (171,146.09)	\$ (2,819.37)	\$ 6,677.83	\$ 3,858.47

Allocation Basis: Property, Auto, and General Liability Premiums by Departments Direct Billed or Specifically Identified in 2019

Allocation Source: County Insurance and Financial Records & Reports

DEPARTMENT 3
FISCAL 2019

RUSK COUNTY, WISCONSIN
INSURANCE
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Insurance

Grantee Department	Total	Property Insurance	General Liability Insurance
Building Depreciation	-	-	-
Equipment Depreciation	-	-	-
Insurance	-	-	-
Administrative Coordinator	422.59	182.63	187.08
Other Expenses	-	-	-
Maintenance	3,532.99	1,583.27	1,496.60
Finance Department	1,622.02	663.26	748.30
County Clerk	1,312.04	593.13	561.23
County Treasurer	1,522.57	564.01	748.30
Corporation Counsel	163.24	163.24	-
Sheriff's Office	11,168.13	5,122.89	4,676.89
Information Technology Svcs	1,465.12	745.87	561.23
Clerk of Court	1,575.94	856.41	561.23
Child Support	1,231.41	512.30	561.23
Human Services	7,704.07	2,602.53	3,928.59
Public Health	2,128.03	1,138.42	748.30
Reproductive Health	346.97	104.60	187.08
Home Health	-	-	-
WIC	450.24	204.45	187.08
Senior Services & Nutrition	4,830.04	43.68	3,741.51
ADRC	1,250.35	286.76	748.30
Hospital / Nursing Home (RCMH)	(0.55)	-	-
Emergency Management	545.79	306.07	187.08
Clerk of Court	-	-	-
Courts / Judicial	3,009.09	2,769.53	187.08
Drug Court	394.68	155.12	187.08
District Attorney	1,793.59	1,074.83	561.23
Jail	9,683.82	6,707.49	2,244.91
Highway	1,232.52	-	-
Ambulance	8,415.46	-	6,547.64
Airport	4,405.02	-	-
Parks / Forestry	2,058.20	342.33	1,309.53

DEPARTMENT 3
FISCAL 2019

RUSK COUNTY, WISCONSIN
INSURANCE
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Insurance

Grantee Department	Total	Property Insurance	General Liability Insurance
UW-Extension	1,143.36	903.96	187.08
Veterans Services	469.43	228.81	187.08
Zoning	953.53	460.00	374.15
Land Information / Surveyor	1,185.19	460.00	561.23
Recycling / Waste	333.26	93.90	187.08
Land & Water Conservation	941.03	460.00	374.15
Economic Development	478.74	-	374.15
Joint Management Properties (Fund 214)	(65.09)	-	-
Animal Shelter	1,204.21	-	935.38
Tourism	(1.16)	-	-
All Other	7,945.31	4,145.40	1,122.45
Total	\$ 86,851.19	\$ 33,474.91	\$ 35,170.19

DEPARTMENT 3
FISCAL 2019

RUSK COUNTY, WISCONSIN
INSURANCE
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Insurance

Grantee Department	Worker's Compensation	Officials, Employees & Volunteers Bonds	Department Specific
Building Depreciation	-	-	-
Equipment Depreciation	-	-	-
Insurance	-	-	-
Administrative Coordinator	0.66	52.23	-
Other Expenses	-	-	-
Maintenance	35.26	417.86	-
Finance Department	1.53	208.93	-
County Clerk	0.98	156.70	-
County Treasurer	1.33	208.93	-
Corporation Counsel	-	-	-
Sheriff's Office	130.88	1,305.80	(68.33)
Information Technology Svcs	1.33	156.70	-
Clerk of Court	1.60	156.70	-
Child Support	1.19	156.70	-
Human Services	76.08	1,096.88	-
Public Health	32.38	208.93	-
Reproductive Health	3.07	52.23	-
Home Health	-	-	-
WIC	6.49	52.23	-
Senior Services & Nutrition	14.07	1,044.64	(13.87)
ADRC	6.36	208.93	-
Hospital / Nursing Home (RCMH)	-	-	(0.55)
Emergency Management	0.40	52.23	-
Clerk of Court	-	-	-
Courts / Judicial	0.26	52.23	-
Drug Court	0.26	52.23	-
District Attorney	0.84	156.70	-
Jail	104.63	626.79	-
Highway	15.11	1,514.73	(297.32)
Ambulance	56.52	1,828.13	(16.83)
Airport	-	-	4,405.02
Parks / Forestry	61.02	365.63	(20.30)

DEPARTMENT 3
FISCAL 2019

RUSK COUNTY, WISCONSIN
INSURANCE
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Insurance

Grantee Department	Worker's Compensation	Officials, Employees & Volunteers Bonds	Department Specific
UW-Extension	0.09	52.23	-
Veterans Services	1.31	52.23	-
Zoning	14.91	104.46	-
Land Information / Surveyor	7.26	156.70	-
Recycling / Waste	0.05	52.23	-
Land & Water Conservation	10.73	104.46	(8.32)
Economic Development	0.12	104.46	-
Joint Management Properties (Fund 214)	-	-	(65.09)
Animal Shelter	12.27	261.16	(4.60)
Tourism	-	-	(1.16)
All Other	11.58	2,716.07	(50.20)
Total	\$ 610.56	\$ 13,737.06	\$ 3,858.47

**DEPARTMENT 4
FISCAL 2019**

**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.
- **Department Specific:** Administrative support and oversight of specific projects as well as 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 2019, as well as specific effort.

Ref.: 2 CFR 200 Subpart E.

**DEPARTMENT 4
FISCAL 2019**

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

Department: Administrative Coordinator

Functions:	Total	General & Administrative	Personnel Services	Department Specific
Expenditures:				
Salaries & Wages	82,213.20		39,051.27	43,161.93
Fringe Benefits	40,348.27		19,165.43	21,182.84
Legal Fees/Labor Negotiations	8,349.70		1,317.35	7,032.35
UC Management	1,200.00		1,200.00	
Communications	962.03	962.03		
Copies/Prints	239.25	239.25		
Office Supplies	181.79	181.79		
Travel/Training	758.24	758.24		
EAP Membership Fees	11,305.00		11,305.00	
Fitness Incentives	340.69		340.69	
Total Expenditures	145,898.17	2,141.31	72,379.74	71,377.12
Cost Adjustments:				
Misc Reimbursement	(222.95)		(222.95)	
Total Cost Adjustments	\$ (222.95)	\$ -	\$ (222.95)	\$ -
Disallowed / Capitalized	-			
General & Administrative Allocation	-	(2,141.31)	1,017.12	1,124.19
Incoming Costs				
1st Allocation				
Building Depreciation	1,243.71	-	625.23	618.48
Equipment Depreciation	-	-	-	-
Insurance	413.17	-	207.71	205.46
Total 1st Allocation	1,656.87	-	832.94	823.94
Unallocated	-			

**DEPARTMENT 4
FISCAL 2019**

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

Department: Administrative Coordinator

Functions:	Total	General & Administrative	Personnel Services	Department Specific
Total 1st Tier Allocation	\$ 147,332.09	\$ -	\$ 74,006.85	\$ 73,325.25
2nd Allocation				
Building Depreciation	1.27	-	0.64	0.63
Equipment Depreciation	-	-	-	-
Insurance	9.43	-	4.74	4.69
Administrative Coordinator	281.39	-	141.46	139.93
Other Expenses	642.77	-	323.13	319.64
Maintenance	2,989.90	-	1,503.07	1,486.83
Finance Department	10,159.59	-	5,107.39	5,052.20
County Clerk	17.06	-	8.57	8.48
County Treasurer	140.93	-	70.85	70.08
Corporation Counsel	3,299.38	-	1,658.65	1,640.73
Sheriff's Office	-	-	-	-
Information Technology Svcs	2,491.85	-	1,252.69	1,239.16
Clerk of Court	-	-	-	-
Total 2nd Allocation	20,033.56	-	10,071.19	9,962.37
Unallocated	-			
Total 2nd Tier Allocation	\$ 20,033.56	\$ -	\$ 10,071.19	\$ 9,962.37
Total Incoming Costs	21,690.44	-	10,904.13	10,786.31
Total Allocated Cost	\$ 167,365.66	\$ -	\$ 84,078.04	\$ 83,287.62

**DEPARTMENT 4
FISCAL 2019**

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

**Department: Administrative Coordinator
Function: Personnel Services**

Total 1st Tier Allocation \$ 74,006.85
Total 2nd Tier Allocation 10,071.19

Total Allocated Cost \$ 84,078.04

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Administrative Coordinator	1.00	0.38%	281.39	-	281.39	-	281.39
Maintenance	8.00	3.04%	2,251.16	-	2,251.16	307.52	2,558.68
Finance Department	4.00	1.52%	1,125.58	-	1,125.58	153.76	1,279.34
County Clerk	3.00	1.14%	844.18	-	844.18	115.32	959.50
County Treasurer	4.00	1.52%	1,125.58	-	1,125.58	153.76	1,279.34
Sheriff's Office	25.00	9.51%	7,034.87	-	7,034.87	960.99	7,995.86
Information Technology Svcs	3.00	1.14%	844.18	-	844.18	115.32	959.50
Clerk of Court	3.00	1.14%	844.18	-	844.18	115.32	959.50
Child Support	3.00	1.14%	844.18	-	844.18	115.32	959.50
Human Services	21.00	7.98%	5,909.29	-	5,909.29	807.23	6,716.52
Public Health	4.00	1.52%	1,125.58	-	1,125.58	153.76	1,279.34
Reproductive Health	1.00	0.38%	281.39	-	281.39	38.44	319.83
WIC	1.00	0.38%	281.39	-	281.39	38.44	319.83
Senior Services & Nutrition	20.00	7.60%	5,627.90	-	5,627.90	768.79	6,396.69
ADRC	4.00	1.52%	1,125.58	-	1,125.58	153.76	1,279.34
Emergency Management	1.00	0.38%	281.39	-	281.39	38.44	319.83
Courts / Judicial	1.00	0.38%	281.39	-	281.39	38.44	319.83
Drug Court	1.00	0.38%	281.39	-	281.39	38.44	319.83
District Attorney	3.00	1.14%	844.18	-	844.18	115.32	959.50
Jail	12.00	4.56%	3,376.74	-	3,376.74	461.28	3,838.01
Highway	29.00	11.03%	8,160.45	-	8,160.45	1,114.75	9,275.20
Ambulance	35.00	13.31%	9,848.82	-	9,848.82	1,345.39	11,194.21
Parks / Forestry	7.00	2.66%	1,969.76	-	1,969.76	269.08	2,238.84
UW-Extension	1.00	0.38%	281.39	-	281.39	38.44	319.83
Veterans Services	1.00	0.38%	281.39	-	281.39	38.44	319.83
Zoning	2.00	0.76%	562.79	-	562.79	76.88	639.67
Land Information / Surveyor	3.00	1.14%	844.18	-	844.18	115.32	959.50
Recycling / Waste	1.00	0.38%	281.39	-	281.39	38.44	319.83
Land & Water Conservation	2.00	0.76%	562.79	-	562.79	76.88	639.67
Economic Development	2.00	0.76%	562.79	-	562.79	76.88	639.67
Animal Shelter	5.00	1.90%	1,406.97	-	1,406.97	192.20	1,599.17
All Other	52.00	19.77%	14,632.53	-	14,632.53	1,998.86	16,631.40
Total	263.00	100.00%	\$ 74,006.85	\$ -	\$ 74,006.85	\$ 10,071.19	\$ 84,078.04

Allocation Basis: Full-Time Equivalent Employees by Department During 2019

Allocation Source: County Financial Records and Reports



**DEPARTMENT 4
FISCAL 2019**

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

Department: Administrative Coordinator
Function: Department Specific

Total 1st Tier Allocation \$ 73,325.25
Total 2nd Tier Allocation 9,962.37

Total Allocated Cost \$ 83,287.62

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Maintenance	18,384.22	25.76%	18,885.99	-	18,885.99	2,565.95	21,451.94
Sheriff's Office	5,652.35	7.92%	5,806.62	-	5,806.62	788.92	6,595.54
Information Technology Svcs	3,676.84	5.15%	3,777.20	-	3,777.20	513.19	4,290.39
Human Services	744.00	1.04%	764.31	-	764.31	103.84	868.15
Hospital / Nursing Home (RCMH)	1,225.61	1.72%	1,259.07	-	1,259.07	171.06	1,430.13
Highway	276.00	0.39%	283.53	-	283.53	38.52	322.06
Ambulance	2,523.23	3.54%	2,592.10	-	2,592.10	352.18	2,944.27
Airport	9,192.11	12.88%	9,442.99	-	9,442.99	1,282.98	10,725.97
UW-Extension	4,902.46	6.87%	5,036.26	-	5,036.26	684.25	5,720.52
Economic Development	24,512.29	34.34%	25,181.32	-	25,181.32	3,421.27	28,602.59
Animal Shelter	288.00	0.40%	295.86	-	295.86	40.20	336.06
Total	71,377.12	100.00%	\$ 73,325.25	\$ -	\$ 73,325.25	\$ 9,962.37	\$ 83,287.62

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: County Financial Records and Reports and Administrative Coordinator Time Analysis

**DEPARTMENT 4
FISCAL 2019**

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

Department: Administrative Coordinator

Grantee Department	Total	Personnel Services	Department Specific
Building Depreciation	-	-	-
Equipment Depreciation	-	-	-
Insurance	-	-	-
Administrative Coordinator	281.39	281.39	-
Other Expenses	-	-	-
Maintenance	24,010.62	2,558.68	21,451.94
Finance Department	1,279.34	1,279.34	-
County Clerk	959.50	959.50	-
County Treasurer	1,279.34	1,279.34	-
Corporation Counsel	-	-	-
Sheriff's Office	14,591.40	7,995.86	6,595.54
Information Technology Svcs	5,249.89	959.50	4,290.39
Clerk of Court	959.50	959.50	-
Child Support	959.50	959.50	-
Human Services	7,584.67	6,716.52	868.15
Public Health	1,279.34	1,279.34	-
Reproductive Health	319.83	319.83	-
Home Health	-	-	-
WIC	319.83	319.83	-
Senior Services & Nutrition	6,396.69	6,396.69	-
ADRC	1,279.34	1,279.34	-
Hospital / Nursing Home (RCMH)	1,430.13	-	1,430.13
Emergency Management	319.83	319.83	-
Clerk of Court	-	-	-
Courts / Judicial	319.83	319.83	-
Drug Court	319.83	319.83	-
District Attorney	959.50	959.50	-
Jail	3,838.01	3,838.01	-
Highway	9,597.26	9,275.20	322.06
Ambulance	14,138.48	11,194.21	2,944.27
Airport	10,725.97	-	10,725.97
Parks / Forestry	2,238.84	2,238.84	-
UW-Extension	6,040.35	319.83	5,720.52
Veterans Services	319.83	319.83	-

DEPARTMENT 4
FISCAL 2019

RUSK COUNTY, WISCONSIN
ADMINISTRATIVE COORDINATOR
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Administrative Coordinator

Grantee Department	Total	Personnel Services	Department Specific
Zoning	639.67	639.67	-
Land Information / Surveyor	959.50	959.50	-
Recycling / Waste	319.83	319.83	-
Land & Water Conservation	639.67	639.67	-
Economic Development	29,242.26	639.67	28,602.59
Joint Management Properties (Fund 214)	-	-	-
Animal Shelter	1,935.23	1,599.17	336.06
Tourism	-	-	-
All Other	16,631.40	16,631.40	-
Total	\$ 167,365.66	\$ 84,078.04	\$ 83,287.62

**DEPARTMENT 5
FISCAL 2019**

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. 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 2019.
- **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 2018 cost allocation plan, prepared during 2019.
- **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 2019. 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 2019**

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

Department: Other Expenses

Functions:	Total	General & Administrative	General Audit Services	Cost Allocation Plan	Billed Audit Services
Expenditures:					
Employee Recognition & Training	24,000.00		24,000.00		
Cost Allocation Plan	4,600.00			4,600.00	
Total Expenditures	\$ 28,600.00	\$ -	\$ 24,000.00	\$ 4,600.00	\$ -
Cost Adjustments:					
Billed Audit	17,000.00				17,000.00
Total Cost Adjustments	\$ 17,000.00	\$ -	\$ -	\$ -	\$ 17,000.00
General & Administrative Allocation	-	-	-	-	-
Disallowed / Capitalized	-				
Incoming Costs					
1st Allocation					
Building Depreciation	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-
Insurance	-	-	-	-	-
Administrative Coordinator	-	-	-	-	-
Total 1st Allocation	-	-	-	-	-
Total 1st Tier Allocation	\$ 45,600.00	\$ -	\$ 24,000.00	\$ 4,600.00	\$ 17,000.00
2nd Allocation					
Building Depreciation	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-
Insurance	-	-	-	-	-
Administrative Coordinator	-	-	-	-	-
Other Expenses	466.16	-	245.35	47.02	173.79
Maintenance	-	-	-	-	-
Finance Department	44.73	-	23.54	4.51	16.68
County Clerk	-	-	-	-	-
County Treasurer	4.07	-	2.14	0.41	1.52
Corporation Counsel	-	-	-	-	-
Sheriff's Office	-	-	-	-	-
Information Technology Svcs	-	-	-	-	-
Clerk of Court	-	-	-	-	-
Total 2nd Allocation	514.97	-	271.04	51.95	191.98

DEPARTMENT 5
FISCAL 2019

RUSK COUNTY, WISCONSIN
OTHER EXPENSES
DEPARTMENTAL COSTS BY FUNCTION

Department: Other Expenses

Functions:	Total	General & Administrative	General Audit Services	Cost Allocation Plan	Billed Audit Services
Total 2nd Tier Allocation	\$ 514.97	\$ -	\$ 271.04	\$ 51.95	\$ 191.98
Total Incoming Costs	514.97	-	271.04	51.95	191.98
Total Allocated Cost	\$ 46,114.97	\$ -	\$ 24,271.04	\$ 4,651.95	\$ 17,191.98

**DEPARTMENT 5
FISCAL 2019**

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

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

Total 1st Tier Allocation \$ 24,000.00
Total 2nd Tier Allocation \$ 271.04
Total Allocated Cost \$ 24,271.04

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Insurance	30	0.15%	36.96	-	36.96	-	36.96
Administrative Coordinator	55	0.28%	67.77	-	67.77	-	67.77
Other Expenses	5	0.03%	6.16	-	6.16	-	6.16
Maintenance	475	2.44%	585.28	-	585.28	6.64	591.92
Finance Department	172	0.88%	211.93	-	211.93	2.40	214.34
County Clerk	870	4.47%	1,071.98	-	1,071.98	12.16	1,084.14
County Treasurer	254	1.30%	312.97	-	312.97	3.55	316.52
Corporation Counsel	27	0.14%	33.27	-	33.27	0.38	33.65
Sheriff's Office	2,515	12.91%	3,098.88	-	3,098.88	35.16	3,134.04
Information Technology Svcs	166	0.85%	204.54	-	204.54	2.32	206.86
Clerk of Court	412	2.12%	507.65	-	507.65	5.76	513.41
Reproductive Health	90.00	0.46%	110.89	-	110.89	1.26	112.15
WIC	59	0.30%	72.70	-	72.70	0.82	73.52
Hospital / Nursing Home (RCMH)	29	0.15%	35.73	-	35.73	0.41	36.14
Emergency Management	47	0.24%	57.91	-	57.91	0.66	58.57
Courts / Judicial	550	2.82%	677.69	-	677.69	7.69	685.38
Drug Court	183	0.94%	225.49	-	225.49	2.56	228.04
District Attorney	343	1.76%	422.63	-	422.63	4.79	427.43
Jail	893	4.58%	1,100.32	-	1,100.32	12.48	1,112.80
Ambulance	1,351	6.94%	1,664.65	-	1,664.65	18.89	1,683.53
Airport	178	0.91%	219.32	-	219.32	2.49	221.81
Parks / Forestry	1,339	6.87%	1,649.86	-	1,649.86	18.72	1,668.58
UW-Extension	107	0.55%	131.84	-	131.84	1.50	133.34
Zoning	330	1.69%	406.61	-	406.61	4.61	411.23
Land Information / Surveyor	915	4.70%	1,127.43	-	1,127.43	12.79	1,140.22
Recycling / Waste	218	1.12%	268.61	-	268.61	3.05	271.66
Land & Water Conservation	164	0.84%	202.07	-	202.07	2.29	204.37
Economic Development	127	0.65%	156.48	-	156.48	1.78	158.26
Joint Management Properties (Fund 214)	342	1.76%	421.40	-	421.40	4.78	426.18
Animal Shelter	598	3.07%	736.83	-	736.83	8.36	745.19
Tourism	136	0.70%	167.57	-	167.57	1.90	169.47
All Other	6,498	33.36%	8,006.57	-	8,006.57	90.84	8,097.41
Total	19,478	100.00%	\$ 24,000.00	\$ -	\$ 24,000.00	\$ 271.04	\$ 24,271.04

Allocation Basis: Number of Payroll, Accounts Payable and Cash Receipt Transactions During 2019 for Departments Not Billed for Audit Services

Allocation Source: County Financial Records and Reports



**DEPARTMENT 5
FISCAL 2019**

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

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

Total 1st Tier Allocation \$ 4,600.00
Total 2nd Tier Allocation \$ 51.95
Total Allocated Cost \$ 4,651.95

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Building Depreciation	2	5.00%	230.00	-	230.00	-	230.00
Equipment Depreciation	1	2.50%	115.00	-	115.00	-	115.00
Insurance	7	17.50%	805.00	-	805.00	-	805.00
Administrative Coordinator	5	12.50%	575.00	-	575.00	-	575.00
Other Expenses	4	10.00%	460.00	-	460.00	-	460.00
Maintenance	5	12.50%	575.00	-	575.00	12.37	587.37
Finance Department	6	15.00%	690.00	-	690.00	14.84	704.84
County Clerk	3	7.50%	345.00	-	345.00	7.42	352.42
County Treasurer	3	7.50%	345.00	-	345.00	7.42	352.42
Corporation Counsel	1	2.50%	115.00	-	115.00	2.47	117.47
Sheriff's Office	2	5.00%	230.00	-	230.00	4.95	234.95
Information Technology Svcs	1	2.50%	115.00	-	115.00	2.47	117.47
Clerk of Court	-	0.00%	-	-	-	-	-
Total	40.00	100.00%	\$ 4,600.00	\$ -	\$ 4,600.00	\$ 51.95	\$ 4,651.95

Allocation Basis: Number of Departmental Functions Analyzed in 2018 Indirect Cost Allocation Plan

Allocation Source: 2018 Indirect Cost Allocation Plan Prepared During 2019

**DEPARTMENT 5
FISCAL 2019**

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

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

Total 1st Tier Allocation \$ 17,000.00
Total 2nd Tier Allocation \$ 191.98

Total Allocated Cost \$ 17,191.98

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Child Support	2,457.36	14.46%	2,457.36	(2,457.36)	-	27.75	27.75
Human Services	4,679.37	27.53%	4,679.37	(4,679.37)	-	52.84	52.84
Public Health	770.60	4.53%	770.60	(770.60)	-	8.70	8.70
Senior Services & Nutrition	875.70	5.15%	875.70	(875.70)	-	9.89	9.89
ADRC	787.02	4.63%	787.02	(787.02)	-	8.89	8.89
Highway	4,000.00	23.53%	4,000.00	(4,000.00)	-	45.17	45.17
Veterans Services	129.95	0.76%	129.95	(129.95)	-	1.47	1.47
All Other	3,300.00	19.41%	3,300.00	(3,300.00)	-	37.27	37.27
Total	17,000.00	100.00%	\$ 17,000.00	\$ (17,000.00)	\$ -	\$ 191.98	\$ 191.98

Allocation Basis: Billed Audit Costs by Benefiting Department in 2019

Allocation Source: County Financial Records and Reports

**DEPARTMENT 5
FISCAL 2019**

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

Department: Other Expenses

Grantee Department	Total	General Audit Services	Cost Allocation Plan	Billed Audit Services
Building Depreciation	230.00	-	230.00	-
Equipment Depreciation	115.00	-	115.00	-
Insurance	841.96	36.96	805.00	-
Administrative Coordinator	642.77	67.77	575.00	-
Other Expenses	466.16	6.16	460.00	-
Maintenance	1,179.28	591.92	587.37	-
Finance Department	919.18	214.34	704.84	-
County Clerk	1,436.56	1,084.14	352.42	-
County Treasurer	668.94	316.52	352.42	-
Corporation Counsel	151.12	33.65	117.47	-
Sheriff's Office	3,368.99	3,134.04	234.95	-
Information Technology Svcs	324.33	206.86	117.47	-
Clerk of Court	513.41	513.41	-	-
Child Support	27.75	-	-	27.75
Human Services	52.84	-	-	52.84
Public Health	8.70	-	-	8.70
Reproductive Health	112.15	112.15	-	-
Home Health	-	-	-	-
WIC	73.52	73.52	-	-
Senior Services & Nutrition	9.89	-	-	9.89
ADRC	8.89	-	-	8.89
Hospital / Nursing Home (RCMH)	36.14	36.14	-	-
Emergency Management	58.57	58.57	-	-
Clerk of Court	-	-	-	-
Courts / Judicial	685.38	685.38	-	-
Drug Court	228.04	228.04	-	-
District Attorney	427.43	427.43	-	-
Jail	1,112.80	1,112.80	-	-
Highway	45.17	-	-	45.17
Ambulance	1,683.53	1,683.53	-	-
Airport	221.81	221.81	-	-
Parks / Forestry	1,668.58	1,668.58	-	-
UW-Extension	133.34	133.34	-	-
Veterans Services	1.47	-	-	1.47
Zoning	411.23	411.23	-	-
Land Information / Surveyor	1,140.22	1,140.22	-	-
Recycling / Waste	271.66	271.66	-	-
Land & Water Conservation	204.37	204.37	-	-
Economic Development	158.26	158.26	-	-

DEPARTMENT 5
FISCAL 2019

RUSK COUNTY, WISCONSIN
OTHER EXPENSES
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Other Expenses

Grantee Department	<u>Total</u>	<u>General Audit Services</u>	<u>Cost Allocation Plan</u>	<u>Billed Audit Services</u>
Joint Management Properties (Fund 214)	426.18	426.18	-	-
Animal Shelter	745.19	745.19	-	-
Tourism	169.47	169.47	-	-
All Other	8,134.68	8,097.41	-	37.27
Total	\$ 29,114.97	\$ 24,271.04	\$ 4,651.95	\$ 191.98

**DEPARTMENT 6
FISCAL 2019**

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 2019

RUSK COUNTY, WISCONSIN
MAINTENANCE
DEPARTMENTAL COSTS BY FUNCTION

Department: Maintenance

Functions:	Total	General & Administrative	Government Center	Government Center Utilities
Expenditures:				
Salaries & Wages	255,761.70	13,811.13	101,793.16	-
Fringe Benefits	93,854.96	5,068.17	37,354.27	-
Cleaning Contract	49,177.32		44,386.48	
Telephone	5,864.09	5,323.97		
Utilities	139,857.41			121,549.40
Refuse	1,640.29			
Insurance Claims	293.04		293.04	
Contract Maintenance	16,890.77		12,112.49	
Repairs	41,546.17		25,351.42	
Mileage	7,930.55	7,930.55		
Equipment <\$5000	1,809.99	1,809.99		
Supplies	18,578.42		18,336.36	
Snow Removal	26,049.29		23,965.19	
Equipment	52,016.21		22,691.21	
Total Expenditures	\$ 711,270.21	\$ 33,943.81	\$ 286,283.62	\$ 121,549.40
Adjustments:				
Sale of Misc. Property	(963.99)		(963.99)	
Transfer from General Fund	(1,000.00)		(1,000.00)	
Transfer from Tax Deeds	(1,500.00)			
Transfer from Jail	(21,346.91)			
Transfer from Jail Assessment	(6,000.00)			
Equipment Courthouse	11,597.46		11,597.46	
Total Cost Adjustments	\$ (19,213.44)	\$ -	\$ 9,633.47	\$ -
General & Administrative Allocation	-	(33,943.81)	14,280.80	-
Disallowed / Capitalized	(16,433.24)		(16,433.24)	
Incoming Costs				
1st Allocation				
Building Depreciation	10,385.02	-	4,389.41	1,863.64
Equipment Depreciation	20,176.43	-	8,527.91	3,620.76
Insurance	3,369.26	-	1,424.08	604.63

DEPARTMENT 6
FISCAL 2019

RUSK COUNTY, WISCONSIN
MAINTENANCE
DEPARTMENTAL COSTS BY FUNCTION

Department: Maintenance

Functions:	Total	General & Administrative	Government Center	Government Center Utilities
Administrative Coordinator	21,137.15	-	8,933.98	3,793.16
Other Expenses	1,160.28	-	490.41	208.22
Total 1st Allocation	56,228.14	-	23,765.79	10,090.40
General & Administrative Allocation	-	-	-	-
Total 1st Tier Allocation	\$ 731,851.67	\$ -	\$ 317,530.44	\$ 131,639.80
2nd Allocation				
Building Depreciation	10.57	-	4.47	1.90
Equipment Depreciation	11.78	-	4.98	2.11
Insurance	163.72	-	69.20	29.38
Administrative Coordinator	2,873.47	-	1,214.52	515.66
Other Expenses	19.01	-	8.03	3.41
Maintenance	24,965.82	-	10,552.23	4,480.23
Finance Department	3,676.05	-	1,553.74	659.68
County Clerk	13,327.22	-	5,632.98	2,391.63
County Treasurer	1,175.65	-	496.91	210.98
Corporation Counsel	3,299.38	-	1,394.54	592.09
Sheriff's Office	-	-	-	-
Information Technology Svcs	8,721.46	-	3,686.28	1,565.11
Clerk of Court	-	-	-	-
Total 2nd Allocation	58,244.14	-	24,617.88	10,452.18
General & Administrative Allocation	-	-	-	-
Total 2nd Tier Allocation	\$ 58,244.14	\$ -	\$ 24,617.88	\$ 10,452.18
Total Incoming Costs	114,472.28	-	48,383.67	20,542.59
Total Allocated Cost	\$ 790,095.81	\$ -	\$ 342,148.32	\$ 142,091.99

DEPARTMENT 6
FISCAL 2019

RUSK COUNTY, WISCONSIN
MAINTENANCE
DEPARTMENTAL COSTS BY FUNCTION

Department: Maintenance

Functions:	Jail Maintenance	Senior/Youth Services Center	Miscellaneous Properties
Expenditures:			
Salaries & Wages	3,580.66	9,974.71	126,602.04
Fringe Benefits	1,313.97	3,660.34	46,458.21
Cleaning Contract	4,790.84	-	
Telephone	172.85	367.27	
Utilities	-	18,308.01	
Refuse	1,640.29	-	
Insurance Claims	-	-	
Contract Maintenance	4,778.28	-	
Repairs	13,018.31	3,176.44	
Mileage	-	-	
Equipment <\$5000	-	-	
Supplies	242.06	-	
Snow Removal	-	2,084.10	
Equipment	29,325.00	-	
Total Expenditures	\$ 58,862.26	\$ 37,570.87	\$ 173,060.25
Adjustments:			
Sale of Misc. Property			
Transfer from General Fund			
Transfer from Tax Deeds			(1,500.00)
Transfer from Jail	(21,346.91)		
Transfer from Jail Assessment	(6,000.00)		
Equipment Courthouse			
Total Cost Adjustments	\$ (27,346.91)	\$ -	\$ (1,500.00)
General & Administrative Allocation	502.34	1,399.37	17,761.30
Disallowed / Capitalized			
Incoming Costs			
1st Allocation			
Building Depreciation	902.50	576.05	2,653.42
Equipment Depreciation	1,753.41	1,119.17	5,155.18
Insurance	292.80	186.89	860.86

DEPARTMENT 6
FISCAL 2019

RUSK COUNTY, WISCONSIN
MAINTENANCE
DEPARTMENTAL COSTS BY FUNCTION

Department: Maintenance

Functions:	Jail Maintenance	Senior/Youth Services Center	Miscellaneous Properties
Administrative Coordinator	1,836.90	1,172.46	5,400.65
Other Expenses	100.83	64.36	296.46
Total 1st Allocation	4,886.44	3,118.94	14,366.57
General & Administrative Allocation	-	-	-
Total 1st Tier Allocation	\$ 36,904.13	\$ 42,089.18	\$ 203,688.11
2nd Allocation			
Building Depreciation	0.92	0.59	2.70
Equipment Depreciation	1.02	0.65	3.01
Insurance	14.23	9.08	41.83
Administrative Coordinator	249.72	159.39	734.19
Other Expenses	1.65	1.05	4.86
Maintenance	2,169.63	1,384.84	6,378.89
Finance Department	319.46	203.91	939.25
County Clerk	1,158.19	739.25	3,405.17
County Treasurer	102.17	65.21	300.38
Corporation Counsel	286.73	183.01	843.01
Sheriff's Office	-	-	-
Information Technology Svcs	757.93	483.77	2,228.38
Clerk of Court	-	-	-
Total 2nd Allocation	5,061.64	3,230.77	14,881.67
General & Administrative Allocation	-	-	-
Total 2nd Tier Allocation	\$ 5,061.64	\$ 3,230.77	\$ 14,881.67
Total Incoming Costs	9,948.08	6,349.71	29,248.23
Total Allocated Cost	\$ 41,965.77	\$ 45,319.95	\$ 218,569.78

DEPARTMENT 6
FISCAL 2019

RUSK COUNTY, WISCONSIN
MAINTENANCE
FUNCTIONAL COST ALLOCATIONS

Department: Maintenance
Function: Government Center

Total 1st Tier Allocation \$ 317,530.44
Total 2nd Tier Allocation \$ 24,617.88

Total Allocated Cost \$ 342,148.32

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Administrative Coordinator	319.04	0.71%	2,245.31	-	2,245.31	-	2,245.31
Maintenance	2,664.00	5.90%	18,748.43	-	18,748.43	-	18,748.43
Finance Department	1,116.00	2.47%	7,854.07	-	7,854.07	652.03	8,506.10
County Clerk	998.00	2.21%	7,023.62	-	7,023.62	583.09	7,606.71
County Treasurer	949.00	2.10%	6,678.78	-	6,678.78	554.46	7,233.24
Corporation Counsel	274.67	0.61%	1,933.04	-	1,933.04	160.48	2,093.52
Sheriff's Office	8,619.75	19.10%	60,663.21	-	60,663.21	5,036.14	65,699.35
Information Technology Svcs	1,255.00	2.78%	8,832.31	-	8,832.31	733.24	9,565.55
Clerk of Court	1,441.00	3.19%	10,141.32	-	10,141.32	841.91	10,983.24
Child Support	862.00	1.91%	6,066.50	-	6,066.50	503.63	6,570.13
Human Services	4,379.00	9.71%	30,818.09	-	30,818.09	2,558.46	33,376.54
Public Health	1,915.50	4.25%	13,480.71	-	13,480.71	1,119.14	14,599.85
Reproductive Health	176.00	0.39%	1,238.64	-	1,238.64	102.83	1,341.46
WIC	344.00	0.76%	2,420.97	-	2,420.97	200.98	2,621.95
Senior Services & Nutrition	73.50	0.16%	517.27	-	517.27	42.94	560.21
ADRC	482.50	1.07%	3,395.69	-	3,395.69	281.90	3,677.59
Emergency Management	515.00	1.14%	3,624.42	-	3,624.42	300.89	3,925.31
Courts / Judicial	4,660.00	10.33%	32,795.68	-	32,795.68	2,722.63	35,518.31
Drug Court	261.00	0.58%	1,836.84	-	1,836.84	152.49	1,989.33
District Attorney	1,808.50	4.01%	12,727.68	-	12,727.68	1,056.63	13,784.31
Ambulance	68.00	0.15%	478.56	-	478.56	39.73	518.29
Parks / Forestry	576.00	1.28%	4,053.71	-	4,053.71	336.53	4,390.25
UW-Extension	1,521.00	3.37%	10,704.34	-	10,704.34	888.65	11,592.99
Veterans Services	385.00	0.85%	2,709.51	-	2,709.51	224.94	2,934.45
Zoning	774.00	1.72%	5,447.18	-	5,447.18	452.21	5,899.39
Land Information / Surveyor	774.00	1.72%	5,447.18	-	5,447.18	452.21	5,899.39
Recycling / Waste	158.00	0.35%	1,111.96	(1,500)	(388.04)	92.31	(295.73)
Land & Water Conservation	774.00	1.72%	5,447.18	-	5,447.18	452.21	5,899.39
All Other	6,975.04	15.46%	49,088.23	(13,360)	35,728.23	4,075.21	39,803.44
Total	45,118.50	100.00%	\$ 317,530.44	\$ (14,860.00)	\$ 302,670.44	\$ 24,617.88	\$ 327,288.32

Allocation Basis: Usable Square Footage by Department excluding Jail

Allocation Source: Maintenance Department Measurements

**DEPARTMENT 6
FISCAL 2019**

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

Department: Maintenance
Function: Government Center Utilities

Total 1st Tier Allocation \$ 131,639.80
Total 2nd Tier Allocation \$ 10,452.18
Total Allocated Cost \$ 142,091.99

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Administrative Coordinator	319.04	0.57%	744.59	-	744.59	-	744.59
Maintenance	2,664.00	4.72%	6,217.38	-	6,217.38	-	6,217.38
Finance Department	1,116.00	1.98%	2,604.58	-	2,604.58	218.35	2,822.93
County Clerk	998.00	1.77%	2,329.19	-	2,329.19	195.26	2,524.45
County Treasurer	949.00	1.68%	2,214.83	-	2,214.83	185.68	2,400.50
Corporation Counsel	274.67	0.49%	641.04	-	641.04	53.74	694.78
Sheriff's Office	8,619.75	15.28%	20,117.23	-	20,117.23	1,686.50	21,803.73
Information Technology Svcs	1,255.00	2.22%	2,928.99	-	2,928.99	245.55	3,174.53
Clerk of Court	1,441.00	2.55%	3,363.08	-	3,363.08	281.94	3,645.02
Child Support	862.00	1.53%	2,011.78	-	2,011.78	168.65	2,180.44
Human Services	4,379.00	7.76%	10,219.94	-	10,219.94	856.77	11,076.72
Public Health	1,915.50	3.40%	4,470.50	-	4,470.50	374.78	4,845.27
Reproductive Health	176.00	0.31%	410.76	-	410.76	34.44	445.19
WIC	344.00	0.61%	802.85	-	802.85	67.31	870.15
Senior Services & Nutrition	73.50	0.13%	171.54	-	171.54	14.38	185.92
ADRC	482.50	0.86%	1,126.08	-	1,126.08	94.40	1,220.49
Emergency Management	515.00	0.91%	1,201.93	-	1,201.93	100.76	1,302.70
Courts / Judicial	4,660.00	8.26%	10,875.75	-	10,875.75	911.75	11,787.51
Drug Court	261.00	0.46%	609.14	-	609.14	51.07	660.20
District Attorney	1,808.50	3.21%	4,220.77	-	4,220.77	353.84	4,574.62
Jail	11,286.00	20.01%	26,339.86	-	26,339.86	2,208.16	28,548.03
Ambulance	68.00	0.12%	158.70	-	158.70	13.30	172.01
Parks / Forestry	576.00	1.02%	1,344.30	-	1,344.30	112.70	1,457.00
UW-Extension	1,521.00	2.70%	3,549.79	-	3,549.79	297.59	3,847.38
Veterans Services	385.00	0.68%	898.53	-	898.53	75.33	973.86
Zoning	774.00	1.37%	1,806.40	-	1,806.40	151.44	1,957.84
Land Information / Surveyor	774.00	1.37%	1,806.40	-	1,806.40	151.44	1,957.84
Recycling / Waste	158.00	0.28%	368.75	-	368.75	30.91	399.66
Land & Water Conservation	774.00	1.37%	1,806.40	-	1,806.40	151.44	1,957.84
All Other	6,975.04	12.37%	16,278.72	-	16,278.72	1,364.70	17,643.42
Total	56,404.50	100.00%	\$ 131,639.80	\$ -	\$ 131,639.80	\$ 10,452.18	\$ 142,091.99

Allocation Basis: Usable Square Footage by Department

Allocation Source: Maintenance Department Measurements



DEPARTMENT 6
FISCAL 2019

RUSK COUNTY, WISCONSIN
MAINTENANCE
FUNCTIONAL COST ALLOCATIONS

Department: Maintenance
Function: Jail Maintenance

Total 1st Tier Allocation \$ 36,904.13
Total 2nd Tier Allocation \$ 5,061.64

Total Allocated Cost \$ 41,965.77

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Jail	100	100.00%	36,904.13	-	36,904.13	5,061.64	41,965.77
Total	100.00	100.00%	36,904.13	-	36,904.13	5,061.64	41,965.77

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Maintenance Department Personnel Activity Reports

DEPARTMENT 6
FISCAL 2019

RUSK COUNTY, WISCONSIN
MAINTENANCE
FUNCTIONAL COST ALLOCATIONS

Department: Maintenance
Function: Senior/Youth Services Center

Total 1st Tier Allocation \$ 42,089.18
Total 2nd Tier Allocation \$ 3,230.77

Total Allocated Cost \$ 45,319.95

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Senior Services & Nutrition	50%	50.00%	21,044.59	-	21,044.59	1,615.38	22,659.97
All Other	50%	50.00%	21,044.59	-	21,044.59	1,615.38	22,659.97
Total	100%	100.00%	\$ 42,089.18	\$ -	\$ 42,089.18	\$ 3,230.77	\$ 45,319.95

Allocation Basis: Percentage of Utilized Space by Benefiting Department

Allocation Source: Information Provided by Finance and Human Services Departments

DEPARTMENT 6
FISCAL 2019

RUSK COUNTY, WISCONSIN
MAINTENANCE
FUNCTIONAL COST ALLOCATIONS

Department: Maintenance
Function: Miscellaneous Properties

Total 1st Tier Allocation \$ 203,688.11
Total 2nd Tier Allocation \$ 14,881.67

Total Allocated Cost \$ 218,569.78

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Airport	39,658.62	24.29%	49,466.33	(4,667.27)	44,799.06	3,614.06	48,413.13
Parks / Forestry	26,643.20	16.32%	33,232.16	(1,666.99)	31,565.17	2,427.98	33,993.14
Joint Management Properties (Fund 214)	15,118.93	9.26%	18,857.89	(15,395.26)	3,462.63	1,377.78	4,840.41
Animal Shelter	3,339.36	2.04%	4,165.20	-	4,165.20	304.31	4,469.51
All Other	78,542.66	48.10%	97,966.53	(8,586.80)	89,379.73	7,157.54	96,537.27
Total	163,302.77	100.00%	\$ 203,688.11	\$ (30,316.32)	\$ 173,371.79	\$ 14,881.67	\$ 188,253.46

Allocation Basis: Direct Allocation by Workhours to Benefiting Department

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

DEPARTMENT 6
FISCAL 2019

RUSK COUNTY, WISCONSIN
MAINTENANCE
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Maintenance

Grantee Department	Total	Government Center	Government Center Utilities
Building Depreciation	-	-	-
Equipment Depreciation	-	-	-
Insurance	-	-	-
Administrative Coordinator	2,989.90	2,245.31	744.59
Other Expenses	-	-	-
Maintenance	24,965.82	18,748.43	6,217.38
Finance Department	11,329.03	8,506.10	2,822.93
County Clerk	10,131.16	7,606.71	2,524.45
County Treasurer	9,633.74	7,233.24	2,400.50
Corporation Counsel	2,788.30	2,093.52	694.78
Sheriff's Office	87,503.07	65,699.35	21,803.73
Information Technology Svcs	12,740.09	9,565.55	3,174.53
Clerk of Court	14,628.26	10,983.24	3,645.02
Child Support	8,750.56	6,570.13	2,180.44
Human Services	44,453.26	33,376.54	11,076.72
Public Health	19,445.13	14,599.85	4,845.27
Reproductive Health	1,786.66	1,341.46	445.19
Home Health	-	-	-
WIC	3,492.10	2,621.95	870.15
Senior Services & Nutrition	23,406.11	560.21	185.92
ADRC	4,898.08	3,677.59	1,220.49
Hospital / Nursing Home (RCMH)	-	-	-
Emergency Management	5,228.00	3,925.31	1,302.70
Clerk of Court	-	-	-
Courts / Judicial	47,305.82	35,518.31	11,787.51
Drug Court	2,649.53	1,989.33	660.20
District Attorney	18,358.92	13,784.31	4,574.62
Jail	70,513.80	-	28,548.03
Highway	-	-	-
Ambulance	690.30	518.29	172.01
Airport	48,413.13	-	-
Parks / Forestry	39,840.38	4,390.25	1,457.00
UW-Extension	15,440.38	11,592.99	3,847.38
Veterans Services	3,908.31	2,934.45	973.86

DEPARTMENT 6
FISCAL 2019

RUSK COUNTY, WISCONSIN
MAINTENANCE
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Maintenance

Grantee Department	Total	Government Center	Government Center Utilities
Zoning	7,857.23	5,899.39	1,957.84
Land Information / Surveyor	7,857.23	5,899.39	1,957.84
Recycling / Waste	103.93	(295.73)	399.66
Land & Water Conservation	7,857.23	5,899.39	1,957.84
Economic Development	-	-	-
Joint Management Properties (Fund 214)	4,840.41	-	-
Animal Shelter	4,469.51	-	-
Tourism	-	-	-
All Other	176,644.10	39,803.44	17,643.42
Total	\$ 744,919.49	\$ 327,288.32	\$ 142,091.99

DEPARTMENT 6
FISCAL 2019

RUSK COUNTY, WISCONSIN
MAINTENANCE
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Maintenance

Grantee Department	Jail Maintenance	Senior/Youth Services Center	Miscellaneous Properties
Building Depreciation	-	-	-
Equipment Depreciation	-	-	-
Insurance	-	-	-
Administrative Coordinator	-	-	-
Other Expenses	-	-	-
Maintenance	-	-	-
Finance Department	-	-	-
County Clerk	-	-	-
County Treasurer	-	-	-
Corporation Counsel	-	-	-
Sheriff's Office	-	-	-
Information Technology Svcs	-	-	-
Clerk of Court	-	-	-
Child Support	-	-	-
Human Services	-	-	-
Public Health	-	-	-
Reproductive Health	-	-	-
Home Health	-	-	-
WIC	-	-	-
Senior Services & Nutrition	-	22,659.97	-
ADRC	-	-	-
Hospital / Nursing Home (RCMH)	-	-	-
Emergency Management	-	-	-
Clerk of Court	-	-	-
Courts / Judicial	-	-	-
Drug Court	-	-	-
District Attorney	-	-	-
Jail	41,965.77	-	-
Highway	-	-	-
Ambulance	-	-	-
Airport	-	-	48,413.13
Parks / Forestry	-	-	33,993.14
UW-Extension	-	-	-
Veterans Services	-	-	-

DEPARTMENT 6
FISCAL 2019

RUSK COUNTY, WISCONSIN
MAINTENANCE
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Maintenance

Grantee Department	Jail Maintenance	Senior/Youth Services Center	Miscellaneous Properties
Zoning	-	-	-
Land Information / Surveyor	-	-	-
Recycling / Waste	-	-	-
Land & Water Conservation	-	-	-
Economic Development	-	-	-
Joint Management Properties (Fund 214)	-	-	4,840.41
Animal Shelter	-	-	4,469.51
Tourism	-	-	-
All Other	-	22,659.97	96,537.27
Total	\$ 41,965.77	\$ 45,319.95	\$ 188,253.46

**DEPARTMENT 7
FISCAL 2019**

**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 2019.
- **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 2019.
- **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. Amounts previously direct billed have been appropriate offset against allocated costs.
- **Payroll**: Costs related to payroll processing and management tasks have been allocated based on the number of payroll checks issued by department during 2019.
- **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 2019.
- **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 2019

RUSK COUNTY, WISCONSIN
FINANCE DEPARTMENT
DEPARTMENTAL COSTS BY FUNCTION

Department: Finance Department

Functions:	Total	General & Administrative	General Accounting	Budgets
Expenditures:				
Salaries & Wages	192,913.44	192.91	105,330.74	19,484.26
Fringe Benefits	115,844.73	115.84	63,251.22	11,700.32
Communications	1,086.96	1,086.96		
Software Support	17,156.49	134.49	8,912.00	
Postage	472.76	472.76		
Central Duplication	1,541.63	1,541.63		
Office Supplies	1,359.05	1,359.05		
Association Dues	520.00	520.00		
Continuing Education	3,958.45	3,958.45		
Advertising Costs	440.76	440.76		
Equipment >\$5000	21,625.00			
Total Expenditures	\$ 356,919.27	\$ 9,822.86	\$ 177,493.96	\$ 31,184.58
Cost Adjustments:				
Misc Revenue	(1,769.94)			
Restitution	(22,672.56)		(22,672.56)	
Total Cost Adjustments	\$ (24,442.50)	\$ -	\$ (22,672.56)	\$ -
General & Administrative Allocation	0.00	(9,822.86)	5,368.65	993.10
Disallowed / Capitalized	(29,589.77)			
Incoming Costs				
1st Allocation				
Building Depreciation	4,350.48	-	2,224.70	390.87
Equipment Depreciation	4,300.13	-	330.61	-
Insurance	1,560.98	-	798.24	140.25
Administrative Coordinator	1,125.58	-	575.59	101.13
Other Expenses	901.93	-	461.22	81.03
Maintenance	10,458.65	-	5,348.22	939.65
Total 1st Allocation	22,697.76	-	9,738.57	1,652.92
General & Administrative Allocation	-	-	-	-
Unallocated	(409.14)			

DEPARTMENT 7
FISCAL 2019

RUSK COUNTY, WISCONSIN
FINANCE DEPARTMENT
DEPARTMENTAL COSTS BY FUNCTION

Department: Finance Department

Functions:	Total	General & Administrative	General Accounting	Budgets
Total 1st Tier Allocation	\$ 325,175.62	\$ -	\$ 169,928.62	\$ 33,830.60
2nd Allocation				
Building Depreciation	4.43	-	2.26	0.40
Equipment Depreciation	2.51	-	0.19	-
Insurance	61.04	-	31.21	5.48
Administrative Coordinator	153.76	-	78.63	13.81
Other Expenses	17.25	-	8.82	1.55
Maintenance	870.38	-	445.08	78.20
Finance Department	1,258.81	-	643.71	113.10
County Clerk	1,111.91	-	568.59	99.90
County Treasurer	534.22	-	273.18	48.00
Corporation Counsel	2,474.54	-	1,265.40	222.32
Sheriff's Office	-	-	-	-
Information Technology Svcs	9,967.39	-	5,097.00	895.51
Clerk of Court	-	-	-	-
Total 2nd Allocation	16,456.22	-	8,414.09	1,478.27
General & Administrative Allocation	-	-	-	-
Unallocated	(365.91)			
Total 2nd Tier Allocation	\$ 16,090.32	\$ -	\$ 8,414.09	\$ 1,478.27
Total Incoming Costs	38,378.94	-	18,152.66	3,131.19
Total Allocated Cost	\$ 341,265.93	\$ -	\$ 178,342.71	\$ 35,308.87

**DEPARTMENT 7
FISCAL 2019**

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

Department: Finance Department

Functions:	Department / Program Specific	Payroll	General Receipts	General Government
Expenditures:				
Salaries & Wages	51,700.80	10,996.07	385.83	4,822.84
Fringe Benefits	31,046.39	6,603.15	231.69	2,896.12
Communications				
Software Support		5,224.00	2,886.00	
Postage				
Central Duplication				
Office Supplies				
Association Dues				
Continuing Education				
Advertising Costs				
Equipment >\$5000		21,625.00		
Total Expenditures	\$ 82,747.19	\$ 44,448.22	\$ 3,503.52	\$ 7,718.95
Cost Adjustments:				
Misc Revenue		(1,769.94)		
Restitution				
Total Cost Adjustments	\$ -	\$ (1,769.94)	\$ -	\$ -
General & Administrative Allocation	2,635.16	560.46	19.67	245.82
Disallowed / Capitalized		(21,625.00)		(7,964.77)
Incoming Costs				
1st Allocation				
Building Depreciation	1,037.15	557.11	43.91	96.75
Equipment Depreciation	-	3,969.52	-	-
Insurance	372.14	199.90	15.76	34.71
Administrative Coordinator	268.34	144.14	11.36	25.03
Other Expenses	215.02	115.50	9.10	20.06
Maintenance	2,493.32	1,339.31	105.57	232.59
Total 1st Allocation	4,385.96	6,325.47	185.70	409.14
General & Administrative Allocation	-	-	-	-
Unallocated				(409.14)

**DEPARTMENT 7
FISCAL 2019**

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

Department: Finance Department

Functions:	Department / Program Specific	Payroll	General Receipts	General Government
Total 1st Tier Allocation	\$ 89,768.31	\$ 27,939.21	\$ 3,708.88	\$ -
2nd Allocation				
Building Depreciation	1.06	0.57	0.04	0.10
Equipment Depreciation	-	2.32	-	-
Insurance	14.55	7.82	0.62	1.36
Administrative Coordinator	36.66	19.69	1.55	3.42
Other Expenses	4.11	2.21	0.17	0.38
Maintenance	207.50	111.46	8.79	19.36
Finance Department	300.10	161.20	12.71	27.99
County Clerk	265.08	142.39	11.22	24.73
County Treasurer	127.36	68.41	5.39	11.88
Corporation Counsel	589.93	316.88	24.98	55.03
Sheriff's Office	-	-	-	-
Information Technology Svcs Clerk of Court	2,376.21 -	1,276.40 -	100.61 -	221.66 -
Total 2nd Allocation	3,922.54	2,109.34	166.08	365.91
General & Administrative Allocation	-	-	-	-
Unallocated				(365.91)
Total 2nd Tier Allocation	\$ 3,922.54	\$ 2,109.34	\$ 166.08	\$ -
Total Incoming Costs	8,308.50	8,434.81	351.78	-
Total Allocated Cost	\$ 93,690.85	\$ 30,048.54	\$ 3,874.96	\$ -

DEPARTMENT 7
FISCAL 2019

RUSK COUNTY, WISCONSIN
FINANCE DEPARTMENT
FUNCTIONAL COST ALLOCATIONS

Department: Finance Department
Function: General Accounting

Total 1st Tier Allocation \$ 169,928.62
Total 2nd Tier Allocation \$ 8,414.09

Total Allocated Cost \$ 178,342.71

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Insurance	30	0.14%	231.56	-	231.56	-	231.56
Administrative Coordinator	29	0.13%	223.84	-	223.84	-	223.84
Other Expenses	5	0.02%	38.59	-	38.59	-	38.59
Maintenance	267	1.21%	2,060.91	-	2,060.91	-	2,060.91
Finance Department	68	0.31%	524.88	-	524.88	-	524.88
County Clerk	792	3.60%	6,113.26	-	6,113.26	308.29	6,421.55
County Treasurer	150	0.68%	1,157.81	-	1,157.81	58.39	1,216.20
Corporation Counsel	27	0.12%	208.41	-	208.41	10.51	218.92
Sheriff's Office	1,965	8.93%	15,167.37	-	15,167.37	764.88	15,932.26
Information Technology Svcs	88	0.40%	679.25	-	679.25	34.25	713.51
Clerk of Court	334	1.52%	2,578.07	-	2,578.07	130.01	2,708.08
Child Support	159	0.72%	1,227.28	-	1,227.28	61.89	1,289.17
Human Services	1,639	7.44%	12,651.06	-	12,651.06	637.99	13,289.04
Public Health	747	3.39%	5,765.92	-	5,765.92	290.77	6,056.69
Reproductive Health	64	0.29%	494.00	-	494.00	24.91	518.91
WIC	33	0.15%	254.72	-	254.72	12.85	267.56
Senior Services & Nutrition	757	3.44%	5,843.11	-	5,843.11	294.66	6,137.77
ADRC	73	0.33%	563.47	-	563.47	28.42	591.89
Hospital / Nursing Home (RCMH)	29	0.13%	223.84	-	223.84	11.29	235.13
Emergency Management	21	0.10%	162.09	-	162.09	8.17	170.27
Courts / Judicial	524	2.38%	4,044.63	-	4,044.63	203.97	4,248.60
Drug Court	157	0.71%	1,211.85	-	1,211.85	61.11	1,272.96
District Attorney	265	1.20%	2,045.47	-	2,045.47	103.15	2,148.62
Jail	481	2.18%	3,712.73	-	3,712.73	187.23	3,899.96
Highway	2,565	11.65%	19,798.63	-	19,798.63	998.43	20,797.07
Ambulance	717	3.26%	5,534.35	-	5,534.35	279.09	5,813.45
Airport	178	0.81%	1,373.94	-	1,373.94	69.29	1,443.23
Parks / Forestry	1,157	5.26%	8,930.61	-	8,930.61	450.37	9,380.98
UW-Extension	81	0.37%	625.22	-	625.22	31.53	656.75
Veterans Services	80	0.36%	617.50	-	617.50	31.14	648.64
Zoning	278	1.26%	2,145.82	-	2,145.82	108.21	2,254.03
Land Information / Surveyor	837	3.80%	6,460.61	-	6,460.61	325.80	6,786.41
Recycling / Waste	192	0.87%	1,482.00	-	1,482.00	74.74	1,556.74
Land & Water Conservation	112	0.51%	864.50	-	864.50	43.60	908.10
Economic Development	75	0.34%	578.91	-	578.91	29.19	608.10
Joint Management Properties (Fund 214)	342	1.55%	2,639.82	-	2,639.82	133.12	2,772.94
Animal Shelter	468	2.13%	3,612.38	-	3,612.38	182.17	3,794.55
Tourism	136	0.62%	1,049.75	-	1,049.75	52.94	1,102.69
All Other	6,093	27.68%	47,030.44	-	47,030.44	2,371.72	49,402.16
Total	22,015	100.00%	\$ 169,928.62	\$ -	\$ 169,928.62	\$ 8,414.09	\$ 178,342.71

Allocation Basis: Accounts Payable and Cash Receipt Transactions by Department During 2019

Allocation Source: County Financial Records & Reports



**DEPARTMENT 7
FISCAL 2019**

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

Department: Finance Department
Function: Budgets

Total 1st Tier Allocation \$ 33,830.60
Total 2nd Tier Allocation 1,478.27
Total Allocated Cost \$ 35,308.87

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Insurance	30	0.11%	36.83	-	36.83	-	36.83
Administrative Coordinator	55	0.20%	67.53	-	67.53	-	67.53
Other Expenses	5	0.02%	6.14	-	6.14	-	6.14
Maintenance	475	1.72%	583.18	-	583.18	-	583.18
Finance Department	172	0.62%	211.17	-	211.17	-	211.17
County Clerk	870	3.16%	1,068.14	-	1,068.14	47.96	1,116.10
County Treasurer	254	0.92%	311.85	-	311.85	14.00	325.85
Corporation Counsel	27	0.10%	33.15	-	33.15	1.49	34.64
Sheriff's Office	2,515	9.13%	3,087.79	-	3,087.79	138.63	3,226.42
Information Technology Svcs	166	0.60%	203.81	-	203.81	9.15	212.96
Clerk of Court	412	1.50%	505.83	-	505.83	22.71	528.54
Child Support	237	0.86%	290.98	-	290.98	13.06	304.04
Human Services	2,210	8.02%	2,713.32	-	2,713.32	121.82	2,835.14
Public Health	851	3.09%	1,044.81	-	1,044.81	46.91	1,091.72
Reproductive Health	90	0.33%	110.50	-	110.50	4.96	115.46
WIC	59	0.21%	72.44	-	72.44	3.25	75.69
Senior Services & Nutrition	1,277	4.63%	1,567.83	-	1,567.83	70.39	1,638.23
ADRC	177	0.64%	217.31	-	217.31	9.76	227.07
Hospital / Nursing Home (RCMH)	29	0.11%	35.60	-	35.60	1.60	37.20
Emergency Management	47	0.17%	57.70	-	57.70	2.59	60.29
Courts / Judicial	550	2.00%	675.26	-	675.26	30.32	705.58
Drug Court	183	0.66%	224.68	-	224.68	10.09	234.77
District Attorney	343	1.24%	421.12	-	421.12	18.91	440.02
Jail	893	3.24%	1,096.38	-	1,096.38	49.22	1,145.60
Highway	3,219	11.68%	3,952.12	-	3,952.12	177.44	4,129.56
Ambulance	1,351	4.90%	1,658.69	-	1,658.69	74.47	1,733.16
Airport	178	0.65%	218.54	-	218.54	9.81	228.35
Parks / Forestry	1,339	4.86%	1,643.95	-	1,643.95	73.81	1,717.76
UW-Extension	107	0.39%	131.37	-	131.37	5.90	137.27
Veterans Services	106	0.38%	130.14	-	130.14	5.84	135.98
Zoning	330	1.20%	405.16	-	405.16	18.19	423.35
Land Information / Surveyor	915	3.32%	1,123.39	-	1,123.39	50.44	1,173.83
Recycling / Waste	218	0.79%	267.65	-	267.65	12.02	279.67
Land & Water Conservation	164	0.60%	201.35	-	201.35	9.04	210.39
Economic Development	127	0.46%	155.92	-	155.92	7.00	162.92
Joint Management Properties (Fund 214)	342	1.24%	419.89	-	419.89	18.85	438.74
Animal Shelter	598	2.17%	734.19	-	734.19	32.96	767.16
Tourism	136	0.49%	166.97	-	166.97	7.50	174.47
All Other	6,498	23.58%	7,977.91	-	7,977.91	358.18	8,336.09
Total	27,555	100.00%	\$ 33,830.60	\$ -	\$ 33,830.60	\$ 1,478.27	\$ 35,308.87

Allocation Basis: Payroll, Accounts Payable, and Cash Receipt Transactions Processed by Department During 2019

Allocation Source: County Financial Records & Reports



DEPARTMENT 7
FISCAL 2019

RUSK COUNTY, WISCONSIN
FINANCE DEPARTMENT
FUNCTIONAL COST ALLOCATIONS

Department: Finance Department
Function: Department / Program Specific

Total 1st Tier Allocation \$ 89,768.31
Total 2nd Tier Allocation \$ 3,922.54

Total Allocated Cost \$ 93,690.85

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Insurance	8,167.51	8.34%	7,486.87	-	7,486.87	-	7,486.87
Administrative Coordinator	10,624.54	10.85%	9,739.14	-	9,739.14	-	9,739.14
Drug Court	5,393.73	5.51%	4,944.24	-	4,944.24	1,307.51	6,251.76
Highway	61,727.83	63.03%	56,583.73	(46,347.60)	10,236.13	1,307.51	11,543.65
Ambulance	12,015.65	12.27%	11,014.32	(10,457.60)	556.72	1,307.51	1,864.24
Total	97,929.26	100.00%	89,768.31	(56,805.20)	32,963.11	3,922.54	36,885.65

Allocation Basis: Direct Allocation to Benefiting Department

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

**DEPARTMENT 7
FISCAL 2019**

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

Department: Finance Department
Function: Payroll

Total 1st Tier Allocation \$ 27,939.21
Total 2nd Tier Allocation 2,109.34

Total Allocated Cost \$ **30,048.54**

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Administrative Coordinator	1	0.46%	128.75	-	128.75	-	128.75
Maintenance	8	3.69%	1,030.02	-	1,030.02	-	1,030.02
Finance Department	4	1.84%	515.01	-	515.01	-	515.01
County Clerk	3	1.38%	386.26	-	386.26	31.02	417.28
County Treasurer	4	1.84%	515.01	-	515.01	41.36	556.37
Sheriff's Office	25	11.52%	3,218.80	-	3,218.80	258.50	3,477.30
Information Technology Svcs	3	1.38%	386.26	-	386.26	31.02	417.28
Clerk of Court	3	1.38%	386.26	-	386.26	31.02	417.28
Child Support	3	1.38%	386.26	-	386.26	31.02	417.28
Human Services	21	9.68%	2,703.79	-	2,703.79	217.14	2,920.93
Public Health	4	1.84%	515.01	-	515.01	41.36	556.37
Reproductive Health	1	0.46%	128.75	-	128.75	10.34	139.09
WIC	1	0.46%	128.75	-	128.75	10.34	139.09
Senior Services & Nutrition	20	9.22%	2,575.04	-	2,575.04	206.80	2,781.84
ADRC	4	1.84%	515.01	-	515.01	41.36	556.37
Emergency Management	1	0.46%	128.75	-	128.75	10.34	139.09
Courts / Judicial	1	0.46%	128.75	-	128.75	10.34	139.09
Drug Court	1	0.46%	128.75	-	128.75	10.34	139.09
District Attorney	3	1.38%	386.26	-	386.26	31.02	417.28
Jail	12	5.53%	1,545.03	-	1,545.03	124.08	1,669.10
Highway	29	13.36%	3,733.81	-	3,733.81	299.86	4,033.67
Ambulance	35	16.13%	4,506.32	-	4,506.32	361.90	4,868.22
Parks / Forestry	7	3.23%	901.26	-	901.26	72.38	973.64
UW-Extension	1	0.46%	128.75	-	128.75	10.34	139.09
Veterans Services	1	0.46%	128.75	-	128.75	10.34	139.09
Zoning	2	0.92%	257.50	-	257.50	20.68	278.18
Land Information / Surveyor	3	1.38%	386.26	-	386.26	31.02	417.28
Recycling / Waste	1	0.46%	128.75	-	128.75	10.34	139.09
Land & Water Conservation	2	0.92%	257.50	-	257.50	20.68	278.18
Economic Development	2	0.92%	257.50	-	257.50	20.68	278.18
Animal Shelter	5	2.30%	643.76	-	643.76	51.70	695.46
All Other	6	2.76%	772.51	-	772.51	62.04	834.55
Total	217	100.00%	\$ 27,939.21	\$ -	\$ 27,939.21	\$ 2,109.34	\$ 30,048.54

Allocation Basis: Payroll Checks by Department During 2019

Allocation Source: County Financial Records and Reports



**DEPARTMENT 7
FISCAL 2019**

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

Department: Finance Department
Function: General Receipts

Total 1st Tier Allocation \$ 3,708.88
Total 2nd Tier Allocation 166.08

Total Allocated Cost \$ 3,874.96

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Insurance	16	0.14%	5.17		5.17	-	5.17
Administrative Coordinator	1	0.01%	0.32		0.32	-	0.32
Maintenance	6	0.05%	1.94		1.94	-	1.94
Finance Department	24	0.21%	7.75		7.75	-	7.75
County Clerk	709	6.17%	229.00		229.00	10.30	239.30
County Treasurer	97	0.84%	31.33		31.33	1.41	32.74
Sheriff's Office	394	3.43%	127.26		127.26	5.72	132.98
Information Technology Svcs	1	0.01%	0.32		0.32	0.01	0.34
Clerk of Court	13	0.11%	4.20		4.20	0.19	4.39
Child Support	50	0.44%	16.15		16.15	0.73	16.88
Human Services	375	3.27%	121.12		121.12	5.45	126.57
Public Health	555	4.83%	179.26		179.26	8.06	187.32
Reproductive Health	13	0.11%	4.20		4.20	0.19	4.39
WIC	2	0.02%	0.65		0.65	0.03	0.68
Senior Services & Nutrition	617	5.37%	199.28		199.28	8.96	208.24
ADRC	31	0.27%	10.01		10.01	0.45	10.46
Hospital / Nursing Home (RCMH)	27	0.24%	8.72		8.72	0.39	9.11
Emergency Management	14	0.12%	4.52		4.52	0.20	4.73
Courts / Judicial	302	2.63%	97.54		97.54	4.39	101.93
Drug Court	43	0.37%	13.89		13.89	0.62	14.51
District Attorney	75	0.65%	24.22		24.22	1.09	25.31
Jail	134	1.17%	43.28		43.28	1.95	45.23
Highway	396	3.45%	127.90		127.90	5.75	133.65
Ambulance	419	3.65%	135.33		135.33	6.08	141.42
Airport	84	0.73%	27.13		27.13	1.22	28.35
Parks / Forestry	602	5.24%	194.44		194.44	8.74	203.18
UW-Extension	25	0.22%	8.07		8.07	0.36	8.44
Veterans Services	47	0.41%	15.18		15.18	0.68	15.86
Zoning	242	2.11%	78.16		78.16	3.51	81.68
Land Information / Surveyor	798	6.95%	257.75		257.75	11.59	269.33
Recycling / Waste	51	0.44%	16.47		16.47	0.74	17.21
Land & Water Conservation	73	0.64%	23.58		23.58	1.06	24.64
Economic Development	40	0.35%	12.92		12.92	0.58	13.50
Joint Management Properties (Fund 214)	203	1.77%	65.57		65.57	2.95	68.51
Animal Shelter	270	2.35%	87.21		87.21	3.92	91.13
Tourism	7	0.06%	2.26		2.26	0.10	2.36
All Other	4,727	41.17%	1,526.77		1,526.77	68.65	1,595.42
Total	11,483	100.00%	\$ 3,708.88	\$ -	\$ 3,708.88	\$ 166.08	\$ 3,874.96

Allocation Basis: Total Number of General Receipt Transactions by Department During 2019

Allocation Source: County Financial Records and Reports



**DEPARTMENT 7
FISCAL 2019**

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

Department: Finance Department

Grantee Department	Total	General Accounting	Budgets
Building Depreciation	-	-	-
Equipment Depreciation	-	-	-
Insurance	7,760.43	231.56	36.83
Administrative Coordinator	10,159.59	223.84	67.53
Other Expenses	44.73	38.59	6.14
Maintenance	3,676.05	2,060.91	583.18
Finance Department	1,258.81	524.88	211.17
County Clerk	8,194.22	6,421.55	1,116.10
County Treasurer	2,131.16	1,216.20	325.85
Corporation Counsel	253.55	218.92	34.64
Sheriff's Office	22,768.95	15,932.26	3,226.42
Information Technology Svcs	1,344.08	713.51	212.96
Clerk of Court	3,658.28	2,708.08	528.54
Child Support	2,027.37	1,289.17	304.04
Human Services	19,171.68	13,289.04	2,835.14
Public Health	7,892.10	6,056.69	1,091.72
Reproductive Health	777.85	518.91	115.46
Home Health	-	-	-
WIC	483.02	267.56	75.69
Senior Services & Nutrition	10,766.08	6,137.77	1,638.23
ADRC	1,385.78	591.89	227.07
Hospital / Nursing Home (RCMH)	281.45	235.13	37.20
Emergency Management	374.38	170.27	60.29
Clerk of Court	-	-	-
Courts / Judicial	5,195.20	4,248.60	705.58
Drug Court	7,913.08	1,272.96	234.77
District Attorney	3,031.24	2,148.62	440.02
Jail	6,759.89	3,899.96	1,145.60
Highway	40,637.60	20,797.07	4,129.56
Ambulance	14,420.48	5,813.45	1,733.16
Airport	1,699.93	1,443.23	228.35
Parks / Forestry	12,275.57	9,380.98	1,717.76
UW-Extension	941.55	656.75	137.27
Veterans Services	939.58	648.64	135.98

DEPARTMENT 7
FISCAL 2019

RUSK COUNTY, WISCONSIN
FINANCE DEPARTMENT
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Finance Department

Grantee Department	Total	General Accounting	Budgets
Zoning	3,037.24	2,254.03	423.35
Land Information / Surveyor	8,646.85	6,786.41	1,173.83
Recycling / Waste	1,992.71	1,556.74	279.67
Land & Water Conservation	1,421.31	908.10	210.39
Economic Development	1,062.71	608.10	162.92
Joint Management Properties (Fund 214)	3,280.20	2,772.94	438.74
Animal Shelter	5,348.30	3,794.55	767.16
Tourism	1,279.52	1,102.69	174.47
All Other	60,168.22	49,402.16	8,336.09
Total	\$ 284,460.73	\$ 178,342.71	\$ 35,308.87

DEPARTMENT 7
FISCAL 2019

RUSK COUNTY, WISCONSIN
FINANCE DEPARTMENT
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Finance Department

Grantee Department	Department / Program Specific	Payroll	General Receipts
Building Depreciation	-	-	-
Equipment Depreciation	-	-	-
Insurance	7,486.87	-	5.17
Administrative Coordinator	9,739.14	128.75	0.32
Other Expenses	-	-	-
Maintenance	-	1,030.02	1.94
Finance Department	-	515.01	7.75
County Clerk	-	417.28	239.30
County Treasurer	-	556.37	32.74
Corporation Counsel	-	-	-
Sheriff's Office	-	3,477.30	132.98
Information Technology Svcs	-	417.28	0.34
Clerk of Court	-	417.28	4.39
Child Support	-	417.28	16.88
Human Services	-	2,920.93	126.57
Public Health	-	556.37	187.32
Reproductive Health	-	139.09	4.39
Home Health	-	-	-
WIC	-	139.09	0.68
Senior Services & Nutrition	-	2,781.84	208.24
ADRC	-	556.37	10.46
Hospital / Nursing Home (RCMH)	-	-	9.11
Emergency Management	-	139.09	4.73
Clerk of Court	-	-	-
Courts / Judicial	-	139.09	101.93
Drug Court	6,251.76	139.09	14.51
District Attorney	-	417.28	25.31
Jail	-	1,669.10	45.23
Highway	11,543.65	4,033.67	133.65
Ambulance	1,864.24	4,868.22	141.42
Airport	-	-	28.35
Parks / Forestry	-	973.64	203.18
UW-Extension	-	139.09	8.44
Veterans Services	-	139.09	15.86

DEPARTMENT 7
FISCAL 2019

RUSK COUNTY, WISCONSIN
FINANCE DEPARTMENT
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Finance Department

Grantee Department	Department / Program Specific	Payroll	General Receipts
Zoning	-	278.18	81.68
Land Information / Surveyor	-	417.28	269.33
Recycling / Waste	-	139.09	17.21
Land & Water Conservation	-	278.18	24.64
Economic Development	-	278.18	13.50
Joint Management Properties (Fund 214)	-	-	68.51
Animal Shelter	-	695.46	91.13
Tourism	-	-	2.36
All Other	-	834.55	1,595.42
Total	\$ 36,885.65	\$ 30,048.54	\$ 3,874.96

**DEPARTMENT 8
FISCAL 2019**

**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 2019 Personnel Activity Reports (PARs) completed by department employees, the activities of this department, which are not classified as General Government, have been functionalized as follows:

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

Ref.: 2 CFR 200 Subpart E.

**DEPARTMENT 8
FISCAL 2019**

**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	121,179.49	31,021.95	6,058.97	1,575.33	82,523.23
Fringe Benefits	65,710.60	16,821.91	3,285.53	854.24	44,748.92
Telephone	744.79	744.79			-
Postage	147.93	147.93			-
Central Duplication	507.52	507.52			-
Office Supplies	807.21	807.21			-
Travel/Mileage	920.42	920.42			-
Seminars/Dues/Conventions	425.00	425.00			-
Training	15,723.04	-			15,723.04
Board of Canvass Per Diem	91.07	-			91.07
Codification of Records	3,883.30	-			3,883.30
Care of Veterans Graves	1,115.00	-			1,115.00
Total Expenditures	\$ 211,255.37	\$ 51,396.73	\$ 9,344.50	\$ 2,429.57	\$ 148,084.56
Cost Adjustments:					
Licenses Sold	(2,300.00)				(2,300.00)
Cutting Permits	(1,020.00)				(1,020.00)
Reimb from Local Municipalities	(7,692.82)				(7,692.82)
Reimb Annual Hardware	(2,475.00)				(2,475.00)
Materials/Supplies Sales	(67.45)				(67.45)
Reimb Dog Fund	(2,652.00)				(2,652.00)
Total Cost Adjustments	\$ (16,207.27)	\$ -	\$ -	\$ -	\$ (16,207.27)
General & Administrative Allocation	-	(51,396.73)	3,454.08	898.06	47,044.59
Disallowed / Capitalized	(178,921.88)				(178,921.88)
Incoming Costs					
1st Allocation					
Building Depreciation	3,890.48	-	227.42	59.13	3,603.94
Equipment Depreciation	-	-	-	-	-
Insurance	1,262.90	-	73.82	19.19	1,169.88
Administrative Coordinator	844.18	-	49.35	12.83	782.01
Other Expenses	1,416.98	-	82.83	21.54	1,312.61
Maintenance	9,352.81	-	546.72	142.15	8,663.95
Finance Department	7,796.66	-	455.75	118.50	7,222.41
Total 1st Allocation	24,564.01	-	1,435.88	373.33	22,754.80

**DEPARTMENT 8
FISCAL 2019**

**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	(22,754.80)				(22,754.80)
Total 1st Tier Allocation	\$ 17,935.43	\$ -	\$ 14,234.47	\$ 3,700.96	\$ (0.00)
2nd Allocation					
Building Depreciation	3.96	-	0.23	0.06	3.67
Equipment Depreciation	-	-	-	-	-
Insurance	49.14	-	2.87	0.75	45.52
Administrative Coordinator	115.32	-	6.74	1.75	106.83
Other Expenses	19.58	-	1.14	0.30	18.14
Maintenance	778.35	-	45.50	11.83	721.02
Finance Department	397.56	-	23.24	6.04	368.28
County Clerk	51.17	-	2.99	0.78	47.40
County Treasurer	2,113.78	-	123.56	32.13	1,958.10
Corporation Counsel	2,474.54	-	144.65	37.61	2,292.28
Sheriff's Office	-	-	-	-	-
Information Technology Svcs	8,721.46	-	509.81	132.55	8,079.10
Clerk of Court	-	-	-	-	-
0	-	-	-	-	-
Total 2nd Allocation	14,724.87	-	860.74	223.79	13,640.34
General & Administrative Allocation	-	-	-	-	-
Unallocated	(13,640.34)				(13,640.34)
Total 2nd Tier Allocation	\$ 1,084.53	\$ -	\$ 860.74	\$ 223.79	\$ -
Total Incoming Costs	2,893.75	-	2,296.62	597.12	-
Total Allocated Cost	\$ 19,019.96	\$ -	\$ 15,095.21	\$ 3,924.75	\$ (0.00)

DEPARTMENT 8
FISCAL 2019

RUSK COUNTY, WISCONSIN
COUNTY CLERK
FUNCTIONAL COST ALLOCATIONS

Department: County Clerk
Function: Department Specific

Total 1st Tier Allocation \$ 14,234.47
Total 2nd Tier Allocation \$ 860.74

Total Allocated Cost \$ 15,095.21

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Maintenance	5,650.35	92.67%	13,190.78	-	13,190.78	-	13,190.78
Finance Department	447.07	7.33%	1,043.69	-	1,043.69	-	1,043.69
All Other		0.00%	-	-	-	860.74	860.74
Total	6,097	100.00%	\$ 14,234.47	\$ -	\$ 14,234.47	\$ 860.74	\$ 15,095.21

Allocation Basis: Direct Allocation to Benefiting Department

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

**DEPARTMENT 8
FISCAL 2019**

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

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

Total 1st Tier Allocation \$ 3,700.96
Total 2nd Tier Allocation \$ 223.79
Total Allocated Cost \$ 3,924.75

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Administrative Coordinator	1	0.46%	17.06	-	17.06	-	17.06
Maintenance	8	3.69%	136.44	-	136.44	-	136.44
Finance Department	4	1.84%	68.22	-	68.22	-	68.22
County Clerk	3	1.38%	51.17	-	51.17	-	51.17
County Treasurer	4	1.84%	68.22	-	68.22	4.45	72.67
Sheriff's Office	25	11.52%	426.38	-	426.38	27.83	454.21
Information Technology Svcs	3	1.38%	51.17	-	51.17	3.34	54.51
Clerk of Court	3	1.38%	51.17	-	51.17	3.34	54.51
Child Support	3	1.38%	51.17	-	51.17	3.34	54.51
Human Services	21	9.68%	358.16	-	358.16	23.38	381.54
Public Health	4	1.84%	68.22	-	68.22	4.45	72.67
Reproductive Health	1	0.46%	17.06	-	17.06	1.11	18.17
WIC	1	0.46%	17.06	-	17.06	1.11	18.17
Senior Services & Nutrition	20	9.22%	341.10	-	341.10	22.27	363.37
ADRC	4	1.84%	68.22	-	68.22	4.45	72.67
Emergency Management	1	0.46%	17.06	-	17.06	1.11	18.17
Courts / Judicial	1	0.46%	17.06	-	17.06	1.11	18.17
Drug Court	1	0.46%	17.06	-	17.06	1.11	18.17
District Attorney	3	1.38%	51.17	-	51.17	3.34	54.51
Jail	12	5.53%	204.66	-	204.66	13.36	218.02
Highway	29	13.36%	494.60	-	494.60	32.29	526.89
Ambulance	35	16.13%	596.93	-	596.93	38.97	635.90
Parks / Forestry	7	3.23%	119.39	-	119.39	7.79	127.18
UW-Extension	1	0.46%	17.06	-	17.06	1.11	18.17
Veterans Services	1	0.46%	17.06	-	17.06	1.11	18.17
Zoning	2	0.92%	34.11	-	34.11	2.23	36.34
Land Information / Surveyor	3	1.38%	51.17	-	51.17	3.34	54.51
Recycling / Waste	1	0.46%	17.06	-	17.06	1.11	18.17
Land & Water Conservation	2	0.92%	34.11	-	34.11	2.23	36.34
Economic Development	2	0.92%	34.11	-	34.11	2.23	36.34
Animal Shelter	5	2.30%	85.28	-	85.28	5.57	90.84
All Other	6	2.76%	102.33	-	102.33	6.68	109.01
Total	217	100.00%	\$ 3,700.96	\$ -	\$ 3,700.96	\$ 223.79	\$ 3,924.75

Allocation Basis: Total Number of Employees by Department During 2019

Allocation Source: County Financial Records and Reports



DEPARTMENT 8
FISCAL 2019

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	17.06	-	17.06
Other Expenses	-	-	-
Maintenance	13,327.22	13,190.78	136.44
Finance Department	1,111.91	1,043.69	68.22
County Clerk	51.17	-	51.17
County Treasurer	72.67	-	72.67
Corporation Counsel	-	-	-
Sheriff's Office	454.21	-	454.21
Information Technology Svcs	54.51	-	54.51
Clerk of Court	54.51	-	54.51
Child Support	54.51	-	54.51
Human Services	381.54	-	381.54
Public Health	72.67	-	72.67
Reproductive Health	18.17	-	18.17
Home Health	-	-	-
WIC	18.17	-	18.17
Senior Services & Nutrition	363.37	-	363.37
ADRC	72.67	-	72.67
Hospital / Nursing Home (RCMH)	-	-	-
Emergency Management	18.17	-	18.17
Clerk of Court	-	-	-
Courts / Judicial	18.17	-	18.17
Drug Court	18.17	-	18.17
District Attorney	54.51	-	54.51
Jail	218.02	-	218.02
Highway	526.89	-	526.89
Ambulance	635.90	-	635.90
Airport	-	-	-
Parks / Forestry	127.18	-	127.18
UW-Extension	18.17	-	18.17

DEPARTMENT 8
FISCAL 2019

RUSK COUNTY, WISCONSIN
COUNTY CLERK
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: County Clerk

Grantee Department	Total	Department Specific	Personnel & Benefits Administration
Veterans Services	18.17	-	18.17
Zoning	36.34	-	36.34
Land Information / Surveyor	54.51	-	54.51
Recycling / Waste	18.17	-	18.17
Land & Water Conservation	36.34	-	36.34
Economic Development	36.34	-	36.34
Joint Management Properties (Fund 214)	-	-	-
Animal Shelter	90.84	-	90.84
Tourism	-	-	-
All Other	969.75	860.74	109.01
Total	\$ 19,019.96	\$ 15,095.21	\$ 3,924.75

**DEPARTMENT 9
FISCAL 2019**

**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 2019.
- **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 2019.
- **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 2019**

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

Department: County Treasurer

Functions:	Total	General & Administrative	Receipts	Disbursements	General Government
Expenditures:					
Salaries & Wages	167,630.01	8,213.87	15,589.59	19,947.97	123,878.58
Fringe Benefits	84,520.43	4,141.50	7,860.40	10,057.93	62,460.60
Communications	928.33	928.33			
Computer Support	11,010.00				11,010.00
Postage	4,930.85	4,930.85			
Central Duplicating	2,340.62	2,340.62			
Printing/Advertising	525.74	525.74			
Office Supplies	2,824.28	2,824.28			
Convention/Dues	930.75	930.75			
Tax Deeds Expense	7,902.88				7,902.88
Total Expenditures	\$ 283,543.89	\$ 24,835.94	\$ 23,449.99	\$ 30,005.90	\$ 205,252.06
Cost Adjustments:					
Payment in Lieu of Taxes	(1,365.53)				(1,365.53)
General Sales/Retailer Discounts	(58.61)				(58.61)
Redemption Fees	(7,614.44)				(7,614.44)
Tax Lister Charges	(1,546.20)				(1,546.20)
General Fund Investment	(335,798.69)				(335,798.69)
Insurance Escrow	(1,163.00)				(1,163.00)
Sale of Other Co. Property	(56.88)				(56.88)
Refunds	(39.05)				(39.05)
Miscellaneous Revenues	(328.92)				(328.92)
Wells Fargo Revenue Share	(14,003.22)				(14,003.22)
Total Cost Adjustments	\$ (361,974.54)	\$ -	\$ -	\$ -	\$ (361,974.54)
General & Administrative Allocation	-	(24,835.94)	2,428.75	3,107.76	19,299.43
Disallowed / Capitalized	137,423.05				137,423.05
Incoming Costs					
1st Allocation					
Building Depreciation	3,699.47	-	335.33	429.08	2,935.06
Equipment Depreciation	-	-	-	-	-
Insurance	1,465.39	-	132.83	169.96	1,162.60
Administrative Coordinator	1,125.58	-	102.03	130.55	893.00
Other Expenses	657.97	-	59.64	76.31	522.01
Maintenance	8,893.60	-	806.14	1,031.51	7,055.95

DEPARTMENT 9
FISCAL 2019

RUSK COUNTY, WISCONSIN
COUNTY TREASURER
DEPARTMENTAL COSTS BY FUNCTION

Department: County Treasurer

Functions:	Total	General & Administrative	Receipts	Disbursements	General Government
Finance Department	2,016.00	-	182.74	233.82	1,599.44
County Clerk	68.22	-	6.18	7.91	54.12
Total 1st Allocation	17,926.23	-	1,624.88	2,079.15	14,222.20
General & Administrative Allocation	-	-	-	-	-
Unallocated	(14,222.20)				(14,222.20)
Total 1st Tier Allocation	\$ 62,696.43	\$ -	\$ 27,503.62	\$ 35,192.81	\$ (0.00)
2nd Allocation					
Building Depreciation	3.77	-	0.34	0.44	2.99
Equipment Depreciation	-	-	-	-	-
Insurance	57.18	-	5.18	6.63	45.36
Administrative Coordinator	153.76	-	13.94	17.83	121.99
Other Expenses	10.97	-	0.99	1.27	8.70
Maintenance	740.14	-	67.09	85.84	587.20
Finance Department	115.16	-	10.44	13.36	91.36
County Clerk	4.45	-	0.40	0.52	3.53
County Treasurer	721.29	-	65.38	83.66	572.25
Corporation Counsel	4,124.23	-	373.83	478.34	3,272.06
Sheriff's Office	-	-	-	-	-
Information Technology Svcs	8,721.46	-	790.54	1,011.55	6,919.38
Clerk of Court	-	-	-	-	-
Total 2nd Allocation	14,652.41	-	1,328.13	1,699.44	11,624.83
General & Administrative Allocation	-	-	-	-	-
Unallocated	(11,624.83)				(11,624.83)
Total 2nd Tier Allocation	\$ 14,652.41	\$ -	\$ 1,328.13	\$ 1,699.44	\$ -
Total Incoming Costs	6,731.61	-	2,953.02	3,778.59	-
Total Allocated Cost	\$ 65,724.01	\$ -	\$ 28,831.76	\$ 36,892.25	\$ (0.00)

**DEPARTMENT 9
FISCAL 2019**

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

Department: County Treasurer
Function: Receipts

Total 1st Tier Allocation \$ 27,503.62
Total 2nd Tier Allocation \$ 1,328.13
Total Allocated Cost \$ 28,831.76

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Insurance	16	0.14%	38.32	-	38.32	-	38.32
Administrative Coordinator	1	0.01%	2.40	-	2.40	-	2.40
Maintenance	6	0.05%	14.37	-	14.37	-	14.37
Finance Department	24	0.21%	57.48	-	57.48	-	57.48
County Clerk	709	6.17%	1,698.17	-	1,698.17	-	1,698.17
County Treasurer	97	0.84%	232.33	-	232.33	-	232.33
Sheriff's Office	394	3.43%	943.69	-	943.69	49.23	992.92
Information Technology Svcs	1	0.01%	2.40	-	2.40	0.12	2.52
Clerk of Court	13	0.11%	31.14	-	31.14	1.62	32.76
Child Support	50	0.44%	119.76	-	119.76	6.25	126.01
Human Services	375	3.27%	898.19	-	898.19	46.85	945.04
Public Health	555	4.83%	1,329.31	-	1,329.31	69.34	1,398.66
Reproductive Health	13	0.11%	31.14	-	31.14	1.62	32.76
WIC	2	0.02%	4.79	-	4.79	0.25	5.04
Senior Services & Nutrition	617	5.37%	1,477.81	-	1,477.81	77.09	1,554.90
ADRC	31	0.27%	74.25	-	74.25	3.87	78.12
Hospital / Nursing Home (RCMH)	27	0.24%	64.67	-	64.67	3.37	68.04
Emergency Management	14	0.12%	33.53	-	33.53	1.75	35.28
Courts / Judicial	302	2.63%	723.34	-	723.34	37.73	761.07
Drug Court	43	0.37%	102.99	-	102.99	5.37	108.36
District Attorney	75	0.65%	179.64	-	179.64	9.37	189.01
Jail	134	1.17%	320.95	-	320.95	16.74	337.69
Highway	396	3.45%	948.48	-	948.48	49.48	997.96
Ambulance	419	3.65%	1,003.57	-	1,003.57	52.35	1,055.92
Airport	84	0.73%	201.19	-	201.19	10.50	211.69
Parks / Forestry	602	5.24%	1,441.89	-	1,441.89	75.22	1,517.10
UW-Extension	25	0.22%	59.88	-	59.88	3.12	63.00
Veterans Services	47	0.41%	112.57	-	112.57	5.87	118.44
Zoning	242	2.11%	579.63	-	579.63	30.24	609.86
Land Information / Surveyor	798	6.95%	1,911.34	-	1,911.34	99.70	2,011.04
Recycling / Waste	51	0.44%	122.15	-	122.15	6.37	128.53
Land & Water Conservation	73	0.64%	174.85	-	174.85	9.12	183.97
Economic Development	40	0.35%	95.81	-	95.81	5.00	100.80
Joint Management Properties (Fund 214)	203	1.77%	486.22	-	486.22	25.36	511.58
Animal Shelter	270	2.35%	646.69	-	646.69	33.73	680.43
Tourism	7	0.06%	16.77	-	16.77	0.87	17.64
All Other	4,727	41.17%	11,321.92	-	11,321.92	590.60	11,912.52
Total	11,483	100.00%	\$ 27,503.62	\$ -	\$ 27,503.62	\$ 1,328.13	\$ 28,831.76

Allocation Basis: Number of General Receipts Processed by Department During 2019

Allocation Source: County Financial Records and Reports



DEPARTMENT 9
FISCAL 2019

RUSK COUNTY, WISCONSIN
COUNTY TREASURER
FUNCTIONAL COST ALLOCATIONS

Department: County Treasurer
Function: Disbursements

Total 1st Tier Allocation \$ 35,192.81
Total 2nd Tier Allocation 1,699.44

Total Allocated Cost \$ 36,892.25

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Insurance	4	0.05%	16.30	-	16.30	-	16.30
Administrative Coordinator	34	0.39%	138.54	-	138.54	-	138.54
Other Expenses	1	0.01%	4.07	-	4.07	-	4.07
Maintenance	285	3.30%	1,161.28	-	1,161.28	-	1,161.28
Finance Department	117	1.35%	476.73	-	476.73	-	476.73
County Clerk	102	1.18%	415.61	-	415.61	-	415.61
County Treasurer	120	1.39%	488.96	-	488.96	-	488.96
Corporation Counsel	8	0.09%	32.60	-	32.60	1.70	34.30
Sheriff's Office	1,012	11.72%	4,123.55	-	4,123.55	215.68	4,339.23
Information Technology Svcs	104	1.20%	423.76	-	423.76	22.16	445.93
Clerk of Court	172	1.99%	700.84	-	700.84	36.66	737.50
Child Support	110	1.27%	448.21	-	448.21	23.44	471.66
Human Services	943	10.92%	3,842.40	-	3,842.40	200.97	4,043.38
Public Health	160	1.85%	651.95	-	651.95	34.10	686.04
Reproductive Health	41	0.47%	167.06	-	167.06	8.74	175.80
WIC	35	0.41%	142.61	-	142.61	7.46	150.07
Senior Services & Nutrition	561	6.50%	2,285.88	-	2,285.88	119.56	2,405.44
ADRC	116	1.34%	472.66	-	472.66	24.72	497.38
Hospital / Nursing Home (RCMH)	1	0.01%	4.07	-	4.07	0.21	4.29
Emergency Management	28	0.32%	114.09	-	114.09	5.97	120.06
Courts / Judicial	91	1.05%	370.79	-	370.79	19.39	390.19
Drug Court	60	0.69%	244.48	-	244.48	12.79	257.27
District Attorney	134	1.55%	546.00	-	546.00	28.56	574.56
Jail	514	5.95%	2,094.37	-	2,094.37	109.55	2,203.92
Highway	1,292	14.96%	5,264.46	-	5,264.46	275.35	5,539.81
Ambulance	722	8.36%	2,941.90	-	2,941.90	153.87	3,095.78
Airport	28	0.32%	114.09	-	114.09	5.97	120.06
Parks / Forestry	345	3.99%	1,405.76	-	1,405.76	73.53	1,479.28
UW-Extension	42	0.49%	171.14	-	171.14	8.95	180.09
Veterans Services	36	0.42%	146.69	-	146.69	7.67	154.36
Zoning	63	0.73%	256.70	-	256.70	13.43	270.13
Land Information / Surveyor	89	1.03%	362.64	-	362.64	18.97	381.61
Recycling / Waste	67	0.78%	273.00	-	273.00	14.28	287.28
Land & Water Conservation	63	0.73%	256.70	-	256.70	13.43	270.13
Economic Development	62	0.72%	252.63	-	252.63	13.21	265.84
Joint Management Properties (Fund 214)	41	0.47%	167.06	-	167.06	8.74	175.80
Animal Shelter	188	2.18%	766.04	-	766.04	40.07	806.10
Tourism	38	0.44%	154.84	-	154.84	8.10	162.94
All Other	808	9.36%	3,292.32	-	3,292.32	172.20	3,464.53
Total	8,637	100.00%	\$ 35,192.81	\$ -	\$ 35,192.81	\$ 1,699.44	\$ 36,892.25

Allocation Basis: Total Disbursements Processed During 2019

Allocation Source: County Financial Records and Reports



**DEPARTMENT 9
FISCAL 2019**

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

Department: County Treasurer

Grantee Department	Total	Receipts	Disbursements
Building Depreciation	-	-	-
Equipment Depreciation	-	-	-
Insurance	54.62	38.32	16.30
Administrative Coordinator	140.93	2.40	138.54
Other Expenses	4.07	-	4.07
Maintenance	1,175.65	14.37	1,161.28
Finance Department	534.22	57.48	476.73
County Clerk	2,113.78	1,698.17	415.61
County Treasurer	721.29	232.33	488.96
Corporation Counsel	34.30	-	34.30
Sheriff's Office	5,332.15	992.92	4,339.23
Information Technology Svcs	448.45	2.52	445.93
Clerk of Court	770.26	32.76	737.50
Child Support	597.66	126.01	471.66
Human Services	4,988.41	945.04	4,043.38
Public Health	2,084.70	1,398.66	686.04
Reproductive Health	208.56	32.76	175.80
Home Health	-	-	-
WIC	155.11	5.04	150.07
Senior Services & Nutrition	3,960.35	1,554.90	2,405.44
ADRC	575.51	78.12	497.38
Hospital / Nursing Home (RCMH)	72.33	68.04	4.29
Emergency Management	155.34	35.28	120.06
Clerk of Court	-	-	-
Courts / Judicial	1,151.26	761.07	390.19
Drug Court	365.63	108.36	257.27
District Attorney	763.57	189.01	574.56
Jail	2,541.61	337.69	2,203.92
Highway	6,537.77	997.96	5,539.81
Ambulance	4,151.70	1,055.92	3,095.78
Airport	331.75	211.69	120.06
Parks / Forestry	2,996.39	1,517.10	1,479.28
UW-Extension	243.09	63.00	180.09
Veterans Services	272.80	118.44	154.36

DEPARTMENT 9
FISCAL 2019

RUSK COUNTY, WISCONSIN
COUNTY TREASURER
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: County Treasurer

Grantee Department	Total	Receipts	Disbursements
Zoning	879.99	609.86	270.13
Land Information / Surveyor	2,392.65	2,011.04	381.61
Recycling / Waste	415.81	128.53	287.28
Land & Water Conservation	454.10	183.97	270.13
Economic Development	366.65	100.80	265.84
Joint Management Properties (Fund 214)	687.38	511.58	175.80
Animal Shelter	1,486.53	680.43	806.10
Tourism	180.58	17.64	162.94
All Other	15,377.05	11,912.52	3,464.53
Total	\$ 65,724.01	\$ 28,831.76	\$ 36,892.25

**DEPARTMENT 10
FISCAL 2019**

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

Rusk County contracted for Corporation Counsel services during 2019. 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 FY2019. 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 2019

RUSK COUNTY, WISCONSIN
CORPORATION COUNSEL
DEPARTMENTAL COSTS BY FUNCTION

Department: Corporation Counsel

Functions:	Total	General &	
		Administrative	Legal Services
Expenditures:			
Salaries & Wages	-	-	-
Fringe Benefits	-	-	-
Contract Services	77,691.36		77,691.36
Telephone	183.53		183.53
Postage	66.07		66.07
Copies	2.16		2.16
Office Supplies	1.02		1.02
Travel/Education	316.00		316.00
Total Expenditures	\$ 78,260.14	\$ -	\$ 78,260.14
Cost Adjustments:			
	-	-	-
Total Cost Adjustments	\$ -	\$ -	\$ -
General & Administrative Allocation	-	-	-
Disallowed / Capitalized	-		
Incoming Costs			
1st Allocation			
Building Depreciation	1,070.74	-	1,070.74
Equipment Depreciation	-	-	-
Insurance	157.23	-	157.23
Administrative Coordinator	-	-	-
Other Expenses	148.27	-	148.27
Maintenance	2,574.08	-	2,574.08
Finance Department	241.56	-	241.56
County Clerk	-	-	-
County Treasurer	32.60	-	32.60
Total 1st Allocation	4,224.47	-	4,224.47

DEPARTMENT 10
FISCAL 2019

RUSK COUNTY, WISCONSIN
CORPORATION COUNSEL
DEPARTMENTAL COSTS BY FUNCTION

Department: Corporation Counsel

Functions:	Total	General &	
		Administrative	Legal Services
General & Administrative Allocation	-	-	-
Unallocated	-		
Total 1st Tier Allocation	\$ 82,484.61	\$ -	\$ 82,484.61
2nd Allocation			
Building Depreciation	1.09	-	1.09
Equipment Depreciation	-	-	-
Insurance	6.01	-	6.01
Administrative Coordinator	-	-	-
Other Expenses	2.85	-	2.85
Maintenance	214.22	-	214.22
Finance Department	12.00	-	12.00
County Clerk	-	-	-
County Treasurer	1.70	-	1.70
Corporation Counsel	4,124.23	-	4,124.23
Sheriff's Office	-	-	-
Information Technology Svcs	1,245.92	-	1,245.92
Clerk of Court	-	-	-
Total 2nd Allocation	5,608.03	-	5,608.03
General & Administrative Allocation	-	-	-
Unallocated	-		
Total 2nd Tier Allocation	\$ 5,608.03	\$ -	\$ 5,608.03
Total Incoming Costs	9,832.51	-	9,832.51
Total Allocated Cost	\$ 88,092.65	\$ -	\$ 88,092.65

DEPARTMENT 10
FISCAL 2019

RUSK COUNTY, WISCONSIN
CORPORATION COUNSEL
FUNCTIONAL COST ALLOCATIONS

Department: Corporation Counsel
Function: Legal Services

Total 1st Tier Allocation \$ 82,484.61
Total 2nd Tier Allocation \$ 5,608.03

Total Allocated Cost \$ 88,092.65

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Insurance	2.00	2.00%	1,649.69	-	1,649.69	-	1,649.69
Administrative Coordinator	4.00	4.00%	3,299.38	-	3,299.38	-	3,299.38
Maintenance	4.00	4.00%	3,299.38	-	3,299.38	-	3,299.38
Finance Department	3.00	3.00%	2,474.54	-	2,474.54	-	2,474.54
County Clerk	3.00	3.00%	2,474.54	-	2,474.54	-	2,474.54
County Treasurer	5.00	5.00%	4,124.23	-	4,124.23	-	4,124.23
Corporation Counsel	5.00	5.00%	4,124.23	-	4,124.23	-	4,124.23
Sheriff's Office	5.00	5.00%	4,124.23	-	4,124.23	378.92	4,503.15
Human Services	40.00	40.00%	32,993.85	-	32,993.85	3,031.37	36,025.21
Public Health	5.00	5.00%	4,124.23	-	4,124.23	378.92	4,503.15
Emergency Management	4.00	4.00%	3,299.38	-	3,299.38	303.14	3,602.52
Clerk of Court	2.00	2.00%	1,649.69	-	1,649.69	151.57	1,801.26
Courts / Judicial	1.00	1.00%	824.85	-	824.85	75.78	900.63
District Attorney	1.00	1.00%	824.85	-	824.85	75.78	900.63
Highway	5.00	5.00%	4,124.23	-	4,124.23	378.92	4,503.15
Parks / Forestry	4.00	4.00%	3,299.38	-	3,299.38	303.14	3,602.52
UW-Extension	2.00	2.00%	1,649.69	-	1,649.69	151.57	1,801.26
Veterans Services	2.00	2.00%	1,649.69	-	1,649.69	151.57	1,801.26
Zoning	2.00	2.00%	1,649.69	-	1,649.69	151.57	1,801.26
Land Information / Surveyor	1.00	1.00%	824.85	-	824.85	75.78	900.63
Total	100.00	100.00%	\$ 82,484.61	\$ -	\$ 82,484.61	\$ 5,608.03	\$ 88,092.65

Allocation Basis: Time and Effort Analysis by Benefiting Department During 2019

Allocation Source: Corporation Counsel Analysis

DEPARTMENT 10
FISCAL 2019

RUSK COUNTY, WISCONSIN
CORPORATION COUNSEL
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Corporation Counsel

Grantee Department	<u>Total</u>	<u>Legal Services</u>
Building Depreciation	-	-
Equipment Depreciation	-	-
Insurance	1,649.69	1,649.69
Administrative Coordinator	3,299.38	3,299.38
Other Expenses	-	-
Maintenance	3,299.38	3,299.38
Finance Department	2,474.54	2,474.54
County Clerk	2,474.54	2,474.54
County Treasurer	4,124.23	4,124.23
Corporation Counsel	4,124.23	4,124.23
Sheriff's Office	4,503.15	4,503.15
Information Technology Svcs	-	-
Clerk of Court	1,801.26	1,801.26
Child Support	-	-
Human Services	36,025.21	36,025.21
Public Health	4,503.15	4,503.15
Reproductive Health	-	-
Home Health	-	-
WIC	-	-
Senior Services & Nutrition	-	-
ADRC	-	-
Hospital / Nursing Home (RCMH)	-	-
Emergency Management	3,602.52	3,602.52
Clerk of Court	-	-
Courts / Judicial	900.63	900.63
Drug Court	-	-
District Attorney	900.63	900.63
Jail	-	-
Highway	4,503.15	4,503.15
Ambulance	-	-
Airport	-	-
Parks / Forestry	3,602.52	3,602.52
UW-Extension	1,801.26	1,801.26
Veterans Services	1,801.26	1,801.26

DEPARTMENT 10
FISCAL 2019

RUSK COUNTY, WISCONSIN
CORPORATION COUNSEL
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Corporation Counsel

Grantee Department	<u>Total</u>	<u>Legal Services</u>
Zoning	1,801.26	1,801.26
Land Information / Surveyor	900.63	900.63
Recycling / Waste	-	-
Land & Water Conservation	-	-
Economic Development	-	-
Joint Management Properties (Fund 214)	-	-
Animal Shelter	-	-
Tourism	-	-
All Other	-	-
	<hr/>	<hr/>
Total	\$ 88,092.65	\$ 88,092.65

**DEPARTMENT 11
FISCAL 2019**

**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 2019**

**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	1,124,373.53	180,169.04	698.16	943,506.33
Fringe Benefits	518,318.71	83,055.13	321.84	434,941.74
Contracted Transcript	559.35	-		559.35
Communications	86,878.98	86,878.98		-
MDT Air Cards Expense	6,593.58	6,593.58		-
Storage Building Utilities	212.42	-		212.42
Insurance Claims	27,324.65	-		27,324.65
Storage Building Repairs	33.00	-		33.00
Equipment Repairs	1,359.95	1,359.95		-
Computer Maintenance	12,888.51	12,888.51		-
Postage	1,315.51	1,315.51		-
Central Duplicating	8,418.98	8,418.98		-
Office Supplies	8,607.39	8,607.39		-
Vehicle Maint & Repair	18,921.95	18,921.95		-
Special Travel	210.11	-		210.11
Fuel	67,404.50	67,404.50		-
Dues/Training	25,471.18	25,471.18		-
Replace Equipment <\$5000	10,236.09	10,236.09		-
K-9 Expense	15,056.09	-		15,056.09
Uniforms	14,393.37	14,393.37		-
Invest Supplies/Costs	11,237.40	-		11,237.40
Photo Supplies	709.73	-		709.73
Confidential Funds	850.00	-		850.00
K-9 Fundraiser Exp	13,025.96	-		13,025.96
Employment Expense	490.90	490.90		-
Squad/Equipment Insurance	16,835.84	16,835.84		-
Leased Equipment	5,902.57	-		5,902.57
Depreciation Expense	(936.89)	-		(936.89)
Office Equipment >\$5000	9,600.00	-		9,600.00
Squad Replacement	126,250.38	-		126,250.38
Transfer to Snow Patrol	1,159.16	-		1,159.16
Transfer to ATV Patrol	3,446.82	-		3,446.82
Transfer to BRDEU Meth	4,995.52	-		4,995.52
Transfer to Wireless 911	11,246.96	-		11,246.96
Transfer to Glaze Fund	4,900.00	-		4,900.00
Total Expenditures	\$ 2,158,292.20	\$ 543,040.90	\$ 1,020.00	\$ 1,614,231.30

**DEPARTMENT 11
FISCAL 2019**

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

Department: Sheriff's Office

Functions:	Total	General & Administrative	Child Support	General Government
Cost Adjustments:				
Vests Grant	(870.00)	(870.00)	-	-
State Aid Law Enforcement Training	(2,240.00)	(2,240.00)	-	-
Sheriff Fees Charged	(13,125.00)	-	-	(13,125.00)
Fees for Service	(675.00)	-	-	(675.00)
Copy Fees	(708.64)	(708.64)	-	-
Reception Service-City PD	(7,000.00)	-	-	(7,000.00)
Sale of Property & Equipment	(18,430.00)	-	-	(18,430.00)
Insurance Claims	(12,821.64)	(12,821.64)	-	-
Worker Comp Ins Reimbursement	(1,162.62)	(1,162.62)	-	-
K-9 Related Revenue & Donations	(47,622.85)	-	-	(47,622.85)
Rebates/Prizes	(6,353.00)	-	-	(6,353.00)
Court Ordered Restitution	(2,794.20)	-	-	(2,794.20)
Miscellaneous Reimbursement	(665.74)	-	-	(665.74)
Transfer from VSS	(6,013.31)	-	-	(6,013.31)
Total Cost Adjustments	\$ (120,482.00)	\$ (17,802.90)	\$ -	\$ (102,679.10)
General & Administrative Allocation	-	(525,238.00)	388.37	524,849.63
Disallowed / Capitalized	(2,036,401.83)			(2,036,401.83)
Incoming Costs				
1st Allocation				
Building Depreciation	33,602.21	-	21.22	33,580.99
Equipment Depreciation	146,594.08	-	92.57	146,501.51
Insurance	9,828.93	-	6.21	9,822.73
Administrative Coordinator	12,841.49	-	8.11	12,833.38
Other Expenses	3,328.88	-	2.10	3,326.78
Maintenance	80,780.44	-	51.01	80,729.43
Finance Department	21,601.22	-	13.64	21,587.58
County Clerk	426.38	-	0.27	426.11
County Treasurer	5,067.25	-	3.20	5,064.05
Corporation Counsel	4,124.23	-	2.60	4,121.63
Total 1st Allocation	318,195.11	-	200.93	317,994.18
General & Administrative Allocation				

**DEPARTMENT 11
FISCAL 2019**

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

Department: Sheriff's Office

Functions:	Total	General & Administrative	Child Support	General Government
Unallocated	(317,994.18)			(317,994.18)
Total 1st Tier Allocation	\$ 1,609.30	\$ -	\$ 1,609.30	\$ -
2nd Allocation				
Building Depreciation	34.21	-	0.02	34.18
Equipment Depreciation	85.60	-	0.05	85.55
Insurance	1,339.20	-	0.85	1,338.35
Administrative Coordinator	1,749.91	-	1.11	1,748.81
Other Expenses	40.11	-	0.03	40.08
Maintenance	6,722.64	-	4.25	6,718.39
Finance Department	1,167.73	-	0.74	1,167.00
County Clerk	27.83	-	0.02	27.82
County Treasurer	264.91	-	0.17	264.74
Corporation Counsel	378.92	-	0.24	378.68
Sheriff's Office	-	-	-	-
Information Technology Svcs	38,623.63	-	24.39	38,599.24
Clerk of Court	-	-	-	-
Total 2nd Allocation	50,434.69	-	31.85	50,402.84
General & Administrative Allocation				
Unallocated	(50,402.84)			(50,402.84)
Total 2nd Tier Allocation	\$ 31.85	\$ -	\$ 31.85	\$ -
Total Incoming Costs	232.78	-	232.78	-
Total Allocated Cost	\$ 1,641.15	\$ -	\$ 1,641.15	\$ -

DEPARTMENT 11
FISCAL 2019

RUSK COUNTY, WISCONSIN
SHERIFF'S OFFICE
FUNCTIONAL COST ALLOCATIONS

Department: Sheriff's Office
Function: Child Support

Total 1st Tier Allocation \$ 1,609.30
Total 2nd Tier Allocation 31.85

Total Allocated Cost \$ 1,641.15 0 0
0 0

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Child Support	100	100.00%	1,609.30	(1,020.00)	589.30	31.85	621.15
Total	100	100.00%	\$ 1,609.30	\$ (1,020.00)	\$ 589.30	\$ 31.85	\$ 621.15

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Monthly Child Support Expenditure Reports

DEPARTMENT 11
FISCAL 2019

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

Department: Sheriff's Office

Grantee Department	Total	Child Support
Building Depreciation	-	-
Equipment Depreciation	-	-
Insurance	-	-
Administrative Coordinator	-	-
Other Expenses	-	-
Maintenance	-	-
Finance Department	-	-
County Clerk	-	-
County Treasurer	-	-
Corporation Counsel	-	-
Sheriff's Office	-	-
Information Technology Svcs	-	-
Clerk of Court	-	-
Child Support	621.15	621.15
Human Services	-	-
Public Health	-	-
Reproductive Health	-	-
Home Health	-	-
WIC	-	-
Senior Services & Nutrition	-	-
ADRC	-	-
Hospital / Nursing Home (RCMH)	-	-
Emergency Management	-	-
Clerk of Court	-	-
Courts / Judicial	-	-
Drug Court	-	-
District Attorney	-	-
Jail	-	-
Highway	-	-
Ambulance	-	-
Airport	-	-
Parks / Forestry	-	-
UW-Extension	-	-
Veterans Services	-	-
Zoning	-	-

DEPARTMENT 11
 FISCAL 2019

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

Department: Sheriff's Office

Grantee Department	<u>Total</u>	<u>Child Support</u>
Land Information / Surveyor	-	-
Recycling / Waste	-	-
Land & Water Conservation	-	-
Economic Development	-	-
Joint Management Properties (Fund 214)	-	-
Animal Shelter	-	-
Tourism	-	-
All Other	-	-
	<hr/>	<hr/>
Total	<u>\$ 621.15</u>	<u>\$ 621.15</u>

**DEPARTMENT 12
FISCAL 2019**

**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 2019.

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 12
FISCAL 2019

RUSK COUNTY, WISCONSIN
INFORMATION TECHNOLOGY SVCS
DEPARTMENTAL COSTS BY FUNCTION

Department: Information Technology Svcs

Functions:	Total	General & Administrative	General System Support
Expenditures:			
Salaries & Wages	167,960.84		167,960.84
Fringe Benefits	67,181.45		67,181.45
Consultants	4,196.25		4,196.25
IT Support	48,592.77		48,592.77
Communications	1,509.33		1,509.33
Insurance Claims	5,849.32		5,849.32
Repair/Maintenance	2,503.18		2,503.18
Postage	119.89		119.89
Central Duplicating	36.92		36.92
Office Supplies	366.97		366.97
Travel	797.54		797.54
Training	370.00		370.00
Equipment <\$5000	2,501.92		2,501.92
Equipment	44,974.32		44,974.32
Total Expenditures	\$ 346,960.70	\$ -	\$ 346,960.70
Cost Adjustments:			
Revenue from City of Ladysmith	(130.00)		(130.00)
Total Cost Adjustments	\$ (130.00)	\$ -	\$ (130.00)
General & Administrative Allocation	-	-	-
Disallowed / Capitalized	-		
Incoming Costs			
1st Allocation			
Building Depreciation	4,892.34	-	4,892.34
Equipment Depreciation	25,867.37	-	25,867.37
Insurance	1,410.01	-	1,410.01
Administrative Coordinator	4,621.38	-	4,621.38
Other Expenses	319.54	-	319.54
Maintenance	11,761.30	-	11,761.30
Finance Department	1,269.64	-	1,269.64
County Clerk	51.17	-	51.17

DEPARTMENT 12
FISCAL 2019

RUSK COUNTY, WISCONSIN
INFORMATION TECHNOLOGY SVCS
DEPARTMENTAL COSTS BY FUNCTION

Department: Information Technology Svcs

Functions:	Total	General & Administrative	General System Support
County Treasurer	426.16	-	426.16
Corporation Counsel	-	-	-
Sheriff's Office	-	-	-
Total 1st Allocation	50,618.90	-	50,618.90
General & Administrative Allocation			
Unallocated	-		
Total 1st Tier Allocation	\$ 397,449.60	\$ -	\$ 397,449.60
2nd Allocation			
Building Depreciation	4.98	-	4.98
Equipment Depreciation	15.10	-	15.10
Insurance	55.11	-	55.11
Administrative Coordinator	628.51	-	628.51
Other Expenses	4.79	-	4.79
Maintenance	978.79	-	978.79
Finance Department	74.44	-	74.44
County Clerk	3.34	-	3.34
County Treasurer	22.29	-	22.29
Corporation Counsel	-	-	-
Sheriff's Office	-	-	-
Information Technology Svcs	74,755.41	-	74,755.41
Clerk of Court	-	-	-
Total 2nd Allocation	76,542.77	-	76,542.77
General & Administrative Allocation			
Unallocated	-		
Total 2nd Tier Allocation	\$ 76,542.77	\$ -	\$ 76,542.77
Total Incoming Costs	127,161.67	-	127,161.67
Total Allocated Cost	\$ 473,992.37	\$ -	\$ 473,992.37

DEPARTMENT 12
FISCAL 2019

RUSK COUNTY, WISCONSIN
INFORMATION TECHNOLOGY SVCS
FUNCTIONAL COST ALLOCATIONS

Department: Information Technology Svcs
Function: General System Support

Total 1st Tier Allocation \$ 397,449.60
Total 2nd Tier Allocation \$ 76,542.77

Total Allocated Cost \$ 473,992.37

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Administrative Coordinator	2	0.63%	2,491.85	-	2,491.85	-	2,491.85
Maintenance	7	2.19%	8,721.46	-	8,721.46	-	8,721.46
Finance Department	8	2.51%	9,967.39	-	9,967.39	-	9,967.39
County Clerk	7	2.19%	8,721.46	-	8,721.46	-	8,721.46
County Treasurer	7	2.19%	8,721.46	-	8,721.46	-	8,721.46
Corporation Counsel	1	0.31%	1,245.92	-	1,245.92	-	1,245.92
Sheriff's Office	31	9.72%	38,623.63	-	38,623.63	-	38,623.63
Information Technology Svcs	60	18.81%	74,755.41	-	74,755.41	-	74,755.41
Child Support	4	1.25%	4,983.69	-	4,983.69	1,562.10	6,545.79
Human Services	23	7.21%	28,656.24	-	28,656.24	8,982.06	37,638.30
Public Health	16	5.02%	19,934.78	-	19,934.78	6,248.39	26,183.17
WIC	4	1.25%	4,983.69	-	4,983.69	1,562.10	6,545.79
Senior Services & Nutrition	4	1.25%	4,983.69	-	4,983.69	1,562.10	6,545.79
ADRC	6	1.88%	7,475.54	-	7,475.54	2,343.15	9,818.69
Emergency Management	17	5.33%	21,180.70	-	21,180.70	6,638.91	27,819.61
Courts / Judicial	1	0.31%	1,245.92	-	1,245.92	390.52	1,636.45
Drug Court	1	0.31%	1,245.92	-	1,245.92	390.52	1,636.45
District Attorney	2	0.63%	2,491.85	-	2,491.85	781.05	3,272.90
Jail	16	5.02%	19,934.78	-	19,934.78	6,248.39	26,183.17
Highway	16	5.02%	19,934.78	-	19,934.78	6,248.39	26,183.17
Ambulance	5	1.57%	6,229.62	-	6,229.62	1,952.62	8,182.24
Airport	2	0.63%	2,491.85	-	2,491.85	781.05	3,272.90
Parks / Forestry	9	2.82%	11,213.31	-	11,213.31	3,514.72	14,728.03
UW-Extension	5	1.57%	6,229.62	-	6,229.62	1,952.62	8,182.24
Veterans Services	2	0.63%	2,491.85	-	2,491.85	781.05	3,272.90
Zoning	2	0.63%	2,491.85	-	2,491.85	781.05	3,272.90
Land Information / Surveyor	4	1.25%	4,983.69	-	4,983.69	1,562.10	6,545.79
Recycling / Waste	1	0.31%	1,245.92	-	1,245.92	390.52	1,636.45
Land & Water Conservation	5	1.57%	6,229.62	-	6,229.62	1,952.62	8,182.24
All Other	51	15.99%	63,542.10	-	63,542.10	19,916.74	83,458.84
Total	319	100.00%	\$ 397,449.60	\$ -	\$ 397,449.60	\$ 76,542.77	\$ 473,992.37

Allocation Basis: Number of Computers and Servers Supported by IT Services During 2019

Allocation Source: IT Services Director Inventory



DEPARTMENT 12
FISCAL 2019

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

Department: Information Technology Svcs

Grantee Department	Total	General System Support
Building Depreciation	-	-
Equipment Depreciation	-	-
Insurance	-	-
Administrative Coordinator	2,491.85	2,491.85
Other Expenses	-	-
Maintenance	8,721.46	8,721.46
Finance Department	9,967.39	9,967.39
County Clerk	8,721.46	8,721.46
County Treasurer	8,721.46	8,721.46
Corporation Counsel	1,245.92	1,245.92
Sheriff's Office	38,623.63	38,623.63
Information Technology Svcs	74,755.41	74,755.41
Clerk of Court	-	-
Child Support	6,545.79	6,545.79
Human Services	37,638.30	37,638.30
Public Health	26,183.17	26,183.17
Reproductive Health	-	-
Home Health	-	-
WIC	6,545.79	6,545.79
Senior Services & Nutrition	6,545.79	6,545.79
ADRC	9,818.69	9,818.69
Hospital / Nursing Home (RCMH)	-	-
Emergency Management	27,819.61	27,819.61
Clerk of Court	-	-
Courts / Judicial	1,636.45	1,636.45
Drug Court	1,636.45	1,636.45
District Attorney	3,272.90	3,272.90
Jail	26,183.17	26,183.17
Highway	26,183.17	26,183.17
Ambulance	8,182.24	8,182.24
Airport	3,272.90	3,272.90
Parks / Forestry	14,728.03	14,728.03
UW-Extension	8,182.24	8,182.24
Veterans Services	3,272.90	3,272.90

DEPARTMENT 12
 FISCAL 2019

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

Department: Information Technology Svcs

Grantee Department	Total	General System Support
Zoning	3,272.90	3,272.90
Land Information / Surveyor	6,545.79	6,545.79
Recycling / Waste	1,636.45	1,636.45
Land & Water Conservation	8,182.24	8,182.24
Economic Development	-	-
Joint Management Properties (Fund 214)	-	-
Animal Shelter	-	-
Tourism	-	-
All Other	83,458.84	83,458.84
	83,458.84	83,458.84
Total	\$ 473,992.37	\$ 473,992.37

**DEPARTMENT 13
FISCAL 2019**

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

The Clerk of Courts of Rusk County performs the duties normally associated with that office. Costs associated with the Clerk of Courts office's normal duties are considered "General Government" and have been properly disallowed.

The Clerk of Courts Office also has a cooperative agreement with the Child Support Program to provide specific direct services, which are billed monthly. These monthly billings have been reconciled with the cooperative agreement amounts and have been used as the basis for allocation of indirect costs. Amounts previously direct billed have been appropriately offset against allocated costs.

Ref.: 2 CFR 200 Subpart E

**DEPARTMENT 13
FISCAL 2019**

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

Department: Clerk of Court

Functions:	Total	General & Administrative	Child Support	General Government
Expenditures:				
Salaries & Wages	201,291.72	-	1,307.50	199,984.22
Fringe Benefits	103,930.47	-	675.09	103,255.38
Transcript Fee	747.05	747.05		
Contracted Help	510.00			510.00
Jury/Bailiff	11,799.98			11,799.98
Telephone	2,307.54	2,307.54		
Equipment Maintenance	2,401.53	2,401.53		
Postage	6,219.43	6,219.43		
Central Duplication	826.50	826.50		
Supplies	4,341.95	4,341.95		
Continuing Education	3,429.76	3,429.76		
Total Expenditures	\$ 337,805.93	\$ 20,273.76	\$ 1,982.59	\$ 315,549.58
General & Administrative Allocation	-	(20,273.76)	131.69	20,142.07
Disallowed / Capitalized	(335,691.65)			(335,691.65)
Incoming Costs				
1st Allocation				
Building Depreciation	5,617.42	-	35.07	5,582.35
Equipment Depreciation	-	-	-	-
Insurance	1,516.48	-	9.47	1,507.01
Administrative Coordinator	844.18	-	5.27	838.91
Other Expenses	507.65	-	3.17	504.48
Maintenance	13,504.41	-	84.32	13,420.09
Finance Department	3,474.35	-	21.69	3,452.66
County Clerk	51.17	-	0.32	50.85
County Treasurer	731.98	-	4.57	727.41
Corporation Counsel	1,649.69	-	10.30	1,639.39
Sheriff's Office	-	-	-	-
Information Technology Svcs	-	-	-	-
Total 1st Allocation	27,897.34	-	174.18	27,723.15

DEPARTMENT 13
FISCAL 2019

RUSK COUNTY, WISCONSIN
CLERK OF COURT
DEPARTMENTAL COSTS BY FUNCTION

Department: Clerk of Court

Functions:	Total	General & Administrative	Child Support	General Government
General & Administrative Allocation	-	-	-	-
Unallocated	(27,723.15)			(27,723.15)
Total 1st Tier Allocation	\$ 2,288.46	\$ -	\$ 2,288.46	\$ -
2nd Allocation				
Building Depreciation	5.72	-	0.04	5.68
Equipment Depreciation	-	-	-	-
Insurance	59.46	-	0.37	59.09
Administrative Coordinator	115.32	-	0.72	114.60
Other Expenses	5.76	-	0.04	5.72
Maintenance	1,123.85	-	7.02	1,116.83
Finance Department	183.93	-	1.15	182.78
County Clerk	3.34	-	0.02	3.32
County Treasurer	38.28	-	0.24	38.04
Corporation Counsel	151.57	-	0.95	150.62
Sheriff's Office	-	-	-	-
Information Technology Svcs	-	-	-	-
Clerk of Court	-	-	-	-
Total 2nd Allocation	1,687.23	-	10.53	1,676.69
General & Administrative Allocation	-	-	-	-
Unallocated	(1,676.69)			(1,676.69)
Total 2nd Tier Allocation	\$ 10.53	\$ -	\$ 10.53	\$ -
Total Incoming Costs	184.72	-	184.72	-
Total Allocated Cost	\$ 2,299.00	\$ -	\$ 2,299.00	\$ -

DEPARTMENT 13
FISCAL 2019

RUSK COUNTY, WISCONSIN
CLERK OF COURT
FUNCTIONAL COST ALLOCATIONS

Department: Clerk of Court
Function: Child Support

Total 1st Tier Allocation \$ 2,288.46
Total 2nd Tier Allocation \$ 10.53

Total Allocated Cost \$ 2,299.00

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Child Support	100.00	100.00%	2,288.46	(1,982.59)	305.87	10.53	316.41
Total	100.00	100.00%	\$ 2,288.46	\$ (1,982.59)	\$ 305.87	\$ 10.53	\$ 316.41

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Monthly Child Support Expenditure Reports

DEPARTMENT 13
FISCAL 2019

RUSK COUNTY, WISCONSIN
CLERK OF COURT
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Clerk of Court

Grantee Department	Total	Child Support
Building Depreciation	-	-
Equipment Depreciation	-	-
Insurance	-	-
Administrative Coordinator	-	-
Other Expenses	-	-
Maintenance	-	-
Finance Department	-	-
County Clerk	-	-
County Treasurer	-	-
Corporation Counsel	-	-
Sheriff's Office	-	-
Information Technology Svcs	-	-
Clerk of Court	-	-
Child Support	316.41	316.41
Human Services	-	-
Public Health	-	-
Reproductive Health	-	-
Home Health	-	-
WIC	-	-
Senior Services & Nutrition	-	-
ADRC	-	-
Hospital / Nursing Home (RCMH)	-	-
Emergency Management	-	-
Clerk of Court	-	-
Courts / Judicial	-	-
Drug Court	-	-
District Attorney	-	-
Jail	-	-
Highway	-	-
Ambulance	-	-
Airport	-	-
Parks / Forestry	-	-
UW-Extension	-	-
Veterans Services	-	-

DEPARTMENT 13
 FISCAL 2019

RUSK COUNTY, WISCONSIN
 CLERK OF COURT
 SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Clerk of Court

Grantee Department	<u>Total</u>	<u>Child Support</u>
Zoning	-	-
Land Information / Surveyor	-	-
Recycling / Waste	-	-
Land & Water Conservation	-	-
Economic Development	-	-
Joint Management Properties (Fund 214)	-	-
Animal Shelter	-	-
Tourism	-	-
All Other	-	-
	<hr/>	<hr/>
Total	\$ 316.41	\$ 316.41
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