

CENTRAL SERVICES COST ALLOCATION PLAN

SAUK COUNTY, WISCONSIN

Based on 2023 Financials
Fiscal Year Ended December 31, 2023



SAUK COUNTY, WISCONSIN

COST ALLOCATION PLAN

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COST ALLOCATION PLAN OVERVIEW

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.
- **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.

- **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.
- **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:

- **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.
- **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.
- **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.
- **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.

COST ALLOCATION PLAN REPORT

Sauk County, Wisconsin has selected Diversified Services Network, Inc. (DSN) to prepare its Central Services Cost Allocation Plan for use in its fiscal year 2025 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, 2023.

This cost allocation plan was compiled 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). A compilation is limited to presenting, in the form of financial reports, information that is the representation of management. DSN has not audited or reviewed the underlying data used in this cost allocation plan and accordingly, does not express an opinion or any other form of assurance on its accuracy.

As is required by 2 CFR 200, Subpart E, Cost Principles, the cost allocation plan is subject to adjustment that may be necessary based upon audit of this report.

Diversified Services Network, Inc.

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, 2023, 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: **Sauk County, Wisconsin**

Signature: 

Name of Official: Lynn M. Horkan

Title: Finance Director

Date of Execution: 5/30/2024

**SAUK COUNTY, WISCONSIN
2023 ORGANIZATIONAL CHART**



**SUMMARY OF ALLOCATED COSTS
SAUK COUNTY, WISCONSIN
FISCAL YEAR 2023**

	Child Support	Human Services	Health Care Center	Public Health	ADRC
Central Service Departments					
Building Depreciation	\$ 6,149.15	\$ 32,004.37	\$ -	\$ 19,490.43	\$ 11,745.49
Equipment Depreciation	554.07	7,586.56	2,685.13	1,917.95	1,491.74
Audit & Consulting Services	582.21	13,068.25	5,643.64	6,544.42	7,745.93
Risk Management - P & L Insurance	5,549.07	12,394.73	6,091.45	3,872.34	3,125.55
Building Services & Communications	34,659.40	217,615.16	-	35,978.61	24,738.17
Personnel	7,788.45	86,409.87	120,940.37	26,177.84	16,712.71
Management Information Systems	30,183.90	296,453.40	101,294.36	145,567.70	93,136.55
Accounting Department	6,786.61	107,714.78	30,679.63	49,438.22	53,146.32
County Treasurer	2,208.05	30,698.47	20,290.25	19,873.71	18,693.11
County Administrator	1,005.01	14,484.40	10,737.28	5,775.17	5,920.50
Corporation Counsel	61,656.34	286,226.97	7,303.73	6,188.38	1,619.05
Court Commissioner	4,693.07	-	-	-	-
Sheriff's Office	381.04	11.59	-	-	-
Clerk of Courts	264.62	-	-	-	-
Total Allocated Costs	162,461.00	1,104,668.55	305,665.83	320,824.78	238,075.13
Rollforward Adjustment	39,759.85	(84,034.78)	-	(59,498.29)	31,119.55
Total Proposed Costs	\$ 202,220.86	\$ 1,020,633.77	\$ 305,665.83	\$ 261,326.48	\$ 269,194.68

**SUMMARY OF ALLOCATED COSTS
SAUK COUNTY, WISCONSIN
FISCAL YEAR 2023**

	Highway	Probate Court	Circuit Courts	Landfill	UW-Extension
Central Service Departments					
Building Depreciation	\$ -	\$ 2,346.67	\$ 25,710.95	\$ -	\$ 9,866.10
Equipment Depreciation	724.56	127.86	980.29	-	511.45
Audit & Consulting Services	8,050.77	262.27	1,340.19	319.94	352.90
Risk Management - P & L Insurance	47,900.52	949.48	1,580.89	43.38	1,091.90
Building Services & Communications	132,755.12	10,971.17	117,342.56	3,713.44	17,776.73
Personnel	44,242.34	1,352.16	2,251.35	-	1,554.99
Management Information Systems	(186,462.12)	1,515.99	4,737.21	-	31,938.74
Accounting Department	63,706.96	2,044.33	9,078.77	1,800.81	2,584.12
County Treasurer	17,102.11	788.52	2,041.06	235.98	658.30
County Administrator	9,027.51	548.94	1,460.53	89.53	263.60
Corporation Counsel	3,022.23	3,178.79	-	-	71.96
Court Commissioner	-	-	-	-	-
Sheriff's Office	-	-	124,542.91	-	-
Clerk of Courts	-	-	-	-	-
Total Allocated Costs	140,070.00	24,086.19	291,066.71	6,203.08	66,670.78
Rollforward Adjustment	-	-	-	-	-
Total Proposed Costs	\$ 140,070.00	\$ 24,086.19	\$ 291,066.71	\$ 6,203.08	\$ 66,670.78

**SUMMARY OF ALLOCATED COSTS
SAUK COUNTY, WISCONSIN
FISCAL YEAR 2023**

	Veterans Service	Emergency Management	District Attorney	Register of Deeds	Land Conservation, Planning & Zoning
Central Service Departments					
Building Depreciation	\$ 4,130.06	\$ 1,219.90	\$ 10,082.00	\$ 5,589.25	\$ 9,382.58
Equipment Depreciation	298.35	767.18	1,278.63	213.11	1,321.26
Audit & Consulting Services	262.27	343.29	376.24	1,174.04	3,596.27
Risk Management - P & L Insurance	2,389.84	1,596.37	3,702.98	1,425.46	11,183.14
Building Services & Communications	7,434.21	5,438.59	47,038.07	11,029.70	19,900.68
Personnel	3,380.40	1,183.14	5,273.43	2,028.24	13,601.94
Management Information Systems	21,746.69	50,385.59	35,450.97	20,316.31	59,516.50
Accounting Department	2,765.36	2,512.11	4,161.37	7,982.88	27,175.97
County Treasurer	921.62	656.40	1,538.99	4,034.69	11,698.68
County Administrator	1,064.42	1,520.68	670.40	1,052.66	5,219.24
Corporation Counsel	71.96	791.54	143.92	299.09	48,350.38
Court Commissioner	-	-	-	-	-
Sheriff's Office	-	-	-	-	-
Clerk of Courts	-	-	-	-	-
Total Allocated Costs	44,465.18	66,414.79	109,716.99	55,145.45	210,946.66
Rollforward Adjustment	-	-	-	-	-
Total Proposed Costs	\$ 44,465.18	\$ 66,414.79	\$ 109,716.99	\$ 55,145.45	\$ 210,946.66

**SUMMARY OF ALLOCATED COSTS
SAUK COUNTY, WISCONSIN
FISCAL YEAR 2023**

	Justice, Diversion & Support			Total Allocated Costs
	County Clerk	Program	All Other Departments	
Central Service Departments				
Building Depreciation	\$ 4,144.45	\$ 3,361.70	\$ 19,244.88	\$ 164,467.98
Equipment Depreciation	340.97	426.21	3,324.45	24,549.77
Audit & Consulting Services	414.69	49.43	18,496.30	68,623.07
Risk Management - P & L Insurance	2,057.64	61.72	4,842.31	109,858.78
Building Services & Communications	7,980.48	14,951.16	(507,426.61)	201,896.64
Personnel	2,927.43	-	6,422.77	342,247.44
Management Information Systems	26,717.19	21,055.84	258,097.66	1,011,652.49
Accounting Department	3,547.64	239.74	114,093.53	489,459.15
County Treasurer	1,385.01	9.54	44,830.38	177,664.87
County Administrator	1,084.67	1.37	7,321.24	67,247.16
Corporation Counsel	8,527.01	1,726.99	35,439.26	464,617.59
Court Commissioner	-	-	-	4,693.07
Sheriff's Office	-	-	13.14	124,948.68
Clerk of Courts	-	-	-	264.62
Total Allocated Costs	59,127.18	41,883.70	4,699.31	3,252,191.31
Rollforward Adjustment	-	-	-	(72,653.67)
Total Proposed Costs	\$ 59,127.18	\$ 41,883.70	\$ 4,699.31	\$ 3,179,537.63

**SCHEDULE OF FIXED COSTS
SAUK COUNTY, WISCONSIN
FISCAL YEAR 2023**

<u>Grantee Department</u>	<u>Final Costs 2023</u>	<u>Fixed Costs 2021</u>	<u>Rollforward</u>	<u>Adjustments</u>	<u>Actual Costs with Rollforward</u>
Child Support	\$ 162,461.00	\$ 122,701.15	\$ 39,759.85	\$ -	\$ 202,220.86
Human Services	1,104,668.55	1,188,703.33	(84,034.78)	-	1,020,633.77
Health Care Center	305,665.83	-	-	-	305,665.83
Public Health	320,824.78	380,323.07	(59,498.29)	-	261,326.48
ADRC	238,075.13	206,955.58	31,119.55	-	269,194.68
Highway	140,070.00	-	-	-	140,070.00
Probate Court	24,086.19	-	-	-	24,086.19
Circuit Courts	291,066.71	-	-	-	291,066.71
Landfill	6,203.08	-	-	-	6,203.08
UW-Extension	66,670.78	-	-	-	66,670.78
Veterans Service	44,465.18	-	-	-	44,465.18
Emergency Management	66,414.79	-	-	-	66,414.79
District Attorney	109,716.99	-	-	-	109,716.99
Register of Deeds	55,145.45	-	-	-	55,145.45
Land Conservation, Planning & Zoning	210,946.66	-	-	-	210,946.66
County Clerk	59,127.18	-	-	-	59,127.18
Justice, Diversion & Support Program	41,883.70	-	-	-	41,883.70
All Other Departments	4,699.31	-	-	-	4,699.31
Total	\$ 3,252,191.31	\$ 1,898,683.13	\$ (72,653.67)	\$ -	\$ 3,179,537.63

**SCHEDULE OF DEPARTMENTAL COSTS
SAUK COUNTY, WISCONSIN
FISCAL YEAR 2023**

<u>Central Service Department</u>	<u>Expenditures</u>	<u>Cost Adjustments</u>	<u>Disallowed / Capitalized</u>	<u>Direct Billings</u>	<u>Total Allocated Costs</u>
Building Depreciation	\$ -	\$ 756,962	\$ -	\$ -	\$ 756,962
Equipment Depreciation	-	948,392	-	-	948,392
Audit & Consulting Services	-	86,353	-	-	86,353
Risk Management - P & L Insurance	159,444	503,628	-	(543,373)	119,699
Building Services & Communications	4,580,255	(2,555,626)	(237,141)	(804,800)	982,688
Personnel	554,981	(626,661)	551,981	-	480,301
Management Information Systems	2,963,497	(1,523,178)	1,452,914	(1,685,180)	1,208,053
Accounting Department	800,002	(861,716)	763,932	(2,176)	700,042
County Treasurer	397,200	(4,396,257)	4,176,094	-	177,038
County Administrator	1,464,677	(1,147,264)	(214,019)	-	103,394
Corporation Counsel	746,445	(511,650)	510,785	(263,099)	482,482
Court Commissioner	231,773	(217,204)	13,305	(27,211)	663
Sheriff's Office	16,463,574	(16,256,050)	391,384	(570,577)	28,331
Clerk of Courts	1,416,718	(1,336,442)	(78,466)	(1,696)	114
less unallocated Incoming costs					(2,822,320)
Total	\$ 29,778,567	\$ (27,136,712)	\$ 7,330,769	\$ (3,898,112)	\$ 3,252,191

**SCHEDULE OF ALLOCATION BASIS
SAUK COUNTY, WISCONSIN
FISCAL YEAR 2023**

Department Number	Departmental Function	Allocation Base	Allocation Source
1	Building Depreciation		
	Courthouse	Usable Square Footage by Benefiting Department	Square Footage Measurements Provided by Maintenance Department
	West Square Building	Usable Square Footage by Benefiting Department	Square footage measurements provided by Maintenance Department
	Law Enforcement Center	Direct Allocation to Benefiting Department	Information Provided by County Building Services Department
2	Equipment Depreciation		
	Equipment Depreciation	2023 Equipment Depreciation by Central Service Department	Fixed Asset Management System Records
	Telephone System	Number of Telephone Lines/Extensions Supported by Department During 2023	Accounting Department Listing
3	Audit & Consulting Services		
	General Audit	Number of Accounting Transactions by Department During 2023	County Financial Records & Reports - Accounting Department
	Cost Allocation Plan	Weighted Number of Functions / Activities Analyzed by Central Services Department	FY2022 Cost Allocation Plan Prepared During 2023
4	Risk Management - P & L Insurance		
	General Liability	Number of FTEs by Departments Not Direct Billed For Liability Insurance	Accounting Department - Personnel and Financial Records & Reports
	Employee Bonds	Total Number of FTEs by Department not Billed for Employee Bonds	Accounting Department - Personnel and Financial Records & Reports
	Department Specific	Insurance Costs and Medical Exam Expenses by Benefiting Department during 2023	County Accounting Department and Insurance Records/Reports
5	Building Services & Communications		
	Courthouse	Usable Square Footage by Benefiting Department	Square Footage Measurements Provided by Maintenance Department
	West Square Building	Usable Square Footage by Benefiting Department	Square Footage Measurements Provided by Maintenance Department
	Human Services Buildings	Direct Allocation to Benefiting Department	Completed 2023 Personnel Activity Reports and County Financial Records and Reports
	Law Enforcement Center	Direct Allocation to Benefiting Department	Completed 2023 Personnel Activity Reports and County Financial Records and Reports

**SCHEDULE OF ALLOCATION BASIS
SAUK COUNTY, WISCONSIN
FISCAL YEAR 2023**

Department Number	Departmental Function	Allocation Base	Allocation Source
	Department Specific	Time/Effort Analysis of Departments Served and Direct Expenses	Completed 2023 Employee Personnel Activity Reports & County Financial Records/Reports
	Postal Services	Postal Charges by Department During 2023	Accounting Department Records & Reports
	Radio Communication	Time/Effort Analysis of Departments Served	Personnel Activity Report for Radios, Towers, Phones, and Special Projects
6	Personnel		
	Personnel Administration	Number of Full Time Equivalent Employees by Department	County Personnel Records & Reports
	Labor Relations	Number of Represented Employees by Department during 2023	Personnel Records & Reports
	Health Care Center	Direct Allocation to Benefiting Department	Personnel Activity Reports by Department Employees
	Department Specific	Direct Allocation to Benefiting Department	County Financial Records and Reports & Completed 2023 Personnel Activity Reports
	General Government	Unallocated	
7	Management Information Systems		
	Programming & Technical Support	Hours of Support Provided to Benefiting Departments During 2023	MIS Department Personnel Activity Reports and Time Logs
	General Operations	Computer Inventory by Department	MIS Department - Inventory Allocation Records
	Department Specific	Direct Allocation to Benefiting Department	Accounting Department and MIS - Records & Reports
8	Accounting Department		
	General Accounting	Accounting Transactions by Department During 2023 - Excluding the Health Care Center	Financial Records & Reports - Accounting Department
	Payroll	Payroll Disbursements Issued by Department During 2023	Financial Records & Reports - Accounting Department
	Budgets	Invoices and Receipts Processed by Department During 2023	Financial Records & Reports - Accounting Department
	Child Support	Direct Allocation to Benefiting Department	Monthly Child Support Expenditure Reports and Accounting Records & Reports
	General Government	Unallocated	
9	County Treasurer		
	Receipts	General Receipts Processed by Department During 2023	Financial Records & Reports - Accounting Department

**SCHEDULE OF ALLOCATION BASIS
SAUK COUNTY, WISCONSIN
FISCAL YEAR 2023**

Department Number	Departmental Function	Allocation Base	Allocation Source
	Disbursements	Total Disbursements Processed by Department During 2023	Financial Records & Reports - Accounting Department
	General Government	Unallocated	
10	County Administrator		
	Budgeting	Invoices and General Receipts Processed by Department During 2023	Financial Records & Reports - Accounting Department
	Personnel	Number of Full Time Equivalent Employees by Department	County Personnel Records & Reports
	Department Coordination	Time/Effort Analysis by Benefiting Department During 2023	Sauk County County Administrator's Office
	General Government	Unallocated	
11	Corporation Counsel		
	Departmental Counsel	Staff and Contracted Services Time & Effort Allocation by Benefiting Department During 2022	Corporation Counsel Time Logs and Analysis of Contracted Services
	Child Support	Direct Allocation to Benefiting Department	Monthly Child Support Expenditure Reports and Accounting Records & Reports
	Human Services - TPR Services	Direct Allocation to Benefiting Department	Accounting Department Records & Reports
12	Court Commissioner		
	Child Support	Direct Allocation to Benefiting Department	Monthly Child Support Expenditure Reports
	General Government	Unallocated	
13	Sheriff's Office		
	Department Specific	Direct Allocation to Benefiting Department	Sheriff Department Financial Records and Accounting Department Interdepartmental Charges Summary
	General Government	Unallocated	
14	Clerk of Courts		
	Child Support	Direct Allocation to Benefiting Department	Monthly Child Support Expenditure Reports
	General Government	Unallocated	

**DEPARTMENT 1
FISCAL 2023**

SAUK COUNTY, WISCONSIN

BUILDING DEPRECIATION

NATURE AND EXTENT OF SERVICES

The Sauk County operations are primarily located in Baraboo. There are three primary facilities where the central services departments are located. The County maintains a GASB compliant presentation of its fixed assets. The properties and audited 2023 depreciation expense (excluding land) are as follows:

	<u>2023 Depreciation</u>
Courthouse	\$140,255.85
West Square Building	169,017.01
Law Enforcement Center	447,689.40

Costs are allocated based on based on usable square footage by department as reported by the Maintenance Department and County Controller.

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 1
FISCAL 2023

SAUK COUNTY, WISCONSIN
BUILDING DEPRECIATION
DEPARTMENTAL COSTS BY FUNCTION

Department: Building Depreciation

Functions:	Total	Courthouse	West Square Building	Law Enforcement Center
Cost Adjustments:				
Building Depreciation Expense	\$ 756,962.26	\$ 140,255.85	\$ 169,017.01	\$ 447,689.40
Total Cost Adjustments	\$ 756,962.26	\$ 140,255.85	\$ 169,017.01	\$ 447,689.40
Incoming Costs				
Total 1st Allocation	-	-	-	-
Unallocated	-	-	-	-
Total 1st Tier Allocation	\$ 756,962.26	\$ 140,255.85	\$ 169,017.01	\$ 447,689.40
2nd Allocation				
Building Depreciation	-	-	-	-
Equipment Depreciation	-	-	-	-
Audit & Consulting Services	291.46	54.00	65.08	172.38
Risk Management - P & L Insurance	-	-	-	-
Building Services & Communications	-	-	-	-
Personnel	-	-	-	-
Management Information Systems	-	-	-	-
Accounting Department	-	-	-	-
County Treasurer	-	-	-	-
County Administrator	-	-	-	-
Corporation Counsel	-	-	-	-
Court Commissioner	-	-	-	-
Sheriff's Office	-	-	-	-
Clerk of Courts	-	-	-	-
Total 2nd Allocation	291.46	54.00	65.08	172.38
Total 2nd Tier Allocation	\$ 291.46	\$ 54.00	\$ 65.08	\$ 172.38
Unallocated	-	-	-	-
Total Incoming Costs	291.46	54.00	65.08	172.38
Total Allocated Cost	\$ 757,253.72	\$ 140,309.85	\$ 169,082.09	\$ 447,861.78

**DEPARTMENT 1
FISCAL 2023**

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

Department: Building Depreciation
Function: Courthouse

Total 1st Tier Allocation	\$ 140,255.85
Total 2nd Tier Allocation	54.00
Total Allocated Cost	\$ 140,309.85

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Building Services & Communications	15,283	33.81%	47,421.14	-	47,421.14	18.26	47,439.39
Management Information Systems	3,625	8.02%	11,247.90	-	11,247.90	4.33	11,252.23
Court Commissioner	1,275	2.82%	3,956.16	-	3,956.16	1.52	3,957.68
Sheriff's Office	5,759	12.74%	17,869.42	-	17,869.42	6.88	17,876.30
Clerk of Courts	3,329	7.36%	10,329.45	-	10,329.45	3.98	10,333.43
Child Support	1,981	4.38%	6,146.78	-	6,146.78	2.37	6,149.15
Probate Court	756	1.67%	2,345.77	-	2,345.77	0.90	2,346.67
Circuit Courts	8,283	18.32%	25,701.06	-	25,701.06	9.90	25,710.95
Emergency Management	393	0.87%	1,219.43	-	1,219.43	0.47	1,219.90
District Attorney	3,248	7.19%	10,078.12	-	10,078.12	3.88	10,082.00
Justice, Diversion & Support Program	1,083	2.40%	3,360.41	-	3,360.41	1.29	3,361.70
All Other Departments	187	0.41%	580.24	-	580.24	0.22	580.46
Total	45,202	100.00%	\$ 140,255.85	\$ -	\$ 140,255.85	\$ 54.00	\$ 140,309.85

Allocation Basis: Usable Square Footage by Benefiting Department

Allocation Source: Square Footage Measurements Provided by Maintenance Department

**DEPARTMENT 1
FISCAL 2023**

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

Department: Building Depreciation
Function: West Square Building

Total 1st Tier Allocation \$ 169,017.01
Total 2nd Tier Allocation 65.08

Total Allocated Cost \$ 169,082.09

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Risk Management - P & L Insurance	183	0.31%	526.49	-	526.49	0.20	526.69
Building Services & Communications	10,314	17.56%	29,673.20	-	29,673.20	11.43	29,684.63
Personnel	1,581	2.69%	4,548.51	-	4,548.51	1.75	4,550.26
Management Information Systems	774	1.32%	2,226.79	-	2,226.79	0.86	2,227.64
Accounting Department	1,436	2.44%	4,131.35	-	4,131.35	1.59	4,132.94
County Treasurer	1,986	3.38%	5,713.69	-	5,713.69	2.20	5,715.89
County Administrator	715	1.22%	2,057.04	-	2,057.04	0.79	2,057.84
Corporation Counsel	1,796	3.06%	5,167.06	-	5,167.06	1.99	5,169.05
Human Services	11,120	18.93%	31,992.05	-	31,992.05	12.32	32,004.37
Public Health	6,772	11.53%	19,482.93	-	19,482.93	7.50	19,490.43
ADRC	4,081	6.95%	11,740.97	-	11,740.97	4.52	11,745.49
UW-Extension	3,428	5.84%	9,862.30	-	9,862.30	3.80	9,866.10
Veterans Service	1,435	2.44%	4,128.47	-	4,128.47	1.59	4,130.06
Register of Deeds	1,942	3.31%	5,587.10	-	5,587.10	2.15	5,589.25
Land Conservation, Planning & Zoning	3,260	5.55%	9,378.97	-	9,378.97	3.61	9,382.58
County Clerk	1,440	2.45%	4,142.86	-	4,142.86	1.60	4,144.45
All Other Departments	6,485	11.04%	18,657.24	-	18,657.24	7.18	18,664.42
Total	58,748	100.00%	\$ 169,017.01	\$ -	\$ 169,017.01	\$ 65.08	\$ 169,082.09

Allocation Basis: Usable Square Footage by Benefiting Department

Allocation Source: Square footage measurements provided by Maintenance Department

**DEPARTMENT 1
FISCAL 2023**

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

Department: Building Depreciation
Function: Law Enforcement Center

Total 1st Tier Allocation \$ 447,689.40
Total 2nd Tier Allocation 172.38
Total Allocated Cost \$ 447,861.78

	<u>Allocation Units</u>	<u>Allocated Percentage</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>1st Tier Allocation</u>	<u>2nd Tier Allocation</u>	<u>Total Allocated</u>
Grantee Department							
Sheriff's Office	100.00	100.000%	447,689.40	-	447,689.40	172.38	447,861.78
Total	100.00	100.00%	\$ 447,689.40	\$ -	\$ 447,689.40	\$ 172.38	\$ 447,861.78

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Information Provided by County Building Services Department

**DEPARTMENT 1
FISCAL 2023**

**SAUK COUNTY, WISCONSIN
BUILDING DEPRECIATION
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS**

Department: Building Depreciation

Grantee Department	Total	Courthouse	West Square Building	Law Enforcement Center
Building Depreciation	\$ -	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-	-
Audit & Consulting Services	-	-	-	-
Risk Management - P & L Insurance	526.69	-	526.69	-
Building Services & Communications	77,124.02	47,439.39	29,684.63	-
Personnel	4,550.26	-	4,550.26	-
Management Information Systems	13,479.87	11,252.23	2,227.64	-
Accounting Department	4,132.94	-	4,132.94	-
County Treasurer	5,715.89	-	5,715.89	-
County Administrator	2,057.84	-	2,057.84	-
Corporation Counsel	5,169.05	-	5,169.05	-
Court Commissioner	3,957.68	3,957.68	-	-
Sheriff's Office	465,738.08	17,876.30	-	447,861.78
Clerk of Courts	10,333.43	10,333.43	-	-
Child Support	6,149.15	6,149.15	-	-
Human Services	32,004.37	-	32,004.37	-
Health Care Center	-	-	-	-
Public Health	19,490.43	-	19,490.43	-
ADRC	11,745.49	-	11,745.49	-
Highway	-	-	-	-
Probate Court	2,346.67	2,346.67	-	-
Circuit Courts	25,710.95	25,710.95	-	-
Landfill	-	-	-	-
UW-Extension	9,866.10	-	9,866.10	-
Veterans Service	4,130.06	-	4,130.06	-
District Attorney	10,082.00	10,082.00	-	-
Emergency Management	1,219.90	1,219.90	-	-
Register of Deeds	5,589.25	-	5,589.25	-
Land Conservation, Planning & Zoning	9,382.58	-	9,382.58	-
County Clerk	4,144.45	-	4,144.45	-
Justice, Diversion & Support Program	3,361.70	3,361.70	-	-
All Other Departments	19,244.88	580.46	18,664.42	-
Total	\$ 757,253.72	\$ 140,309.85	\$ 169,082.09	\$ 447,861.78

**DEPARTMENT 2
FISCAL 2023**

SAUK COUNTY, WISCONSIN

EQUIPMENT DEPRECIATION

NATURE AND EXTENT OF SERVICES

Sauk County purchases furniture, office equipment, computer hardware and software, and vehicles for its day-to-day operations. The Accounting Department maintains a fixed asset system in accordance with Generally Accepted Accounting Principles and Practices and reports depreciation compliant with GASB. The County recorded a total of \$912,128.08 as depreciation expense for the central services departments during 2023. Costs have been allocated based on these departmental depreciation amounts.

Additionally, the County upgraded its telephone and voice mail systems. This equipment had a depreciation expense of \$36,264.39 in 2023. Related costs have been allocated based on the number of assigned telephone lines per user department.

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 2
FISCAL 2023

SAUK COUNTY, WISCONSIN
EQUIPMENT DEPRECIATION
DEPARTMENTAL COSTS BY FUNCTION

Department: Equipment Depreciation

Functions:	Total	Equipment	
		Depreciation	Telephone System
Cost Adjustments:			
Equipment Use Charge	\$ 948,392.47	\$ 912,128.08	\$ 36,264.39
Total Cost Adjustments	\$ 948,392.47	\$ 912,128.08	\$ 36,264.39
Incoming Costs			
1st Allocation			
Building Depreciation	-	-	-
Total 1st Allocation	-	-	-
Unallocated	-	-	-
Total 1st Tier Allocation	\$ 948,392.47	\$ 912,128.08	\$ 36,264.39
2nd Allocation			
Equipment Depreciation	-	-	-
Audit & Consulting Services	161.92	155.73	6.19
Risk Management - P & L Insurance	-	-	-
Building Services & Communications	-	-	-
Personnel	-	-	-
Management Information Systems	-	-	-
Accounting Department	-	-	-
County Treasurer	-	-	-
County Administrator	-	-	-
Corporation Counsel	-	-	-
Court Commissioner	-	-	-
Sheriff's Office	-	-	-
Clerk of Courts	-	-	-
Building Depreciation	-	-	-
Total 2nd Allocation	161.92	155.73	6.19

DEPARTMENT 2
FISCAL 2023

SAUK COUNTY, WISCONSIN
EQUIPMENT DEPRECIATION
DEPARTMENTAL COSTS BY FUNCTION

Department: Equipment Depreciation

Functions:	<u>Total</u>	<u>Equipment Depreciation</u>	<u>Telephone System</u>
Total 2nd Tier Allocation	\$ 161.92	\$ 155.73	\$ 6.19
Unallocated	-	-	-
Total Incoming Costs	-	-	-
Total Allocated Cost	<u>\$ 948,554.39</u>	<u>\$ 912,283.81</u>	<u>\$ 36,270.58</u>

**DEPARTMENT 2
FISCAL 2023**

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

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

Total 1st Tier Allocation	\$ 912,128.08
Total 2nd Tier Allocation	<u>155.73</u>
Total Allocated Cost	\$ 912,283.81

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Building Services & Communications	343,450.87	37.65%	343,450.87	-	343,450.87	58.64	343,509.51
Management Information Systems	61,123.75	6.70%	61,123.75	-	61,123.75	10.44	61,134.19
Accounting Department	8,886.61	0.97%	8,886.61	-	8,886.61	1.52	8,888.13
County Treasurer	13,065.96	1.43%	13,065.96	-	13,065.96	2.23	13,068.19
Corporation Counsel	109.52	0.01%	109.52	-	109.52	0.02	109.54
Sheriff's Office	484,949.62	53.17%	484,949.62	-	484,949.62	82.80	485,032.42
Clerk of Courts	541.75	0.06%	541.75	-	541.75	0.09	541.84
Total	912,128.08	100.00%	\$ 912,128.08	\$ -	\$ 912,128.08	\$ 155.73	\$ 912,283.81

Allocation Basis: 2023 Equipment Depreciation by Central Service Department

Allocation Source: Fixed Asset Management System Records

**DEPARTMENT 2
FISCAL 2023**

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

Department: Equipment Depreciation
Function: Telephone System

Total 1st Tier Allocation	\$ 36,264.39
Total 2nd Tier Allocation	6.19
Total Allocated Cost	\$ 36,270.58

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Risk Management - P & L Insurance	1	0.12%	42.61	-	42.61	0.01	42.62
Building Services & Communications	44	5.17%	1,875.01	-	1,875.01	0.32	1,875.33
Personnel	7	0.82%	298.30	-	298.30	0.05	298.35
Management Information Systems	43	5.05%	1,832.40	-	1,832.40	0.31	1,832.71
Accounting Department	6	0.71%	255.68	-	255.68	0.04	255.73
County Treasurer	5	0.59%	213.07	-	213.07	0.04	213.11
County Administrator	5	0.59%	213.07	-	213.07	0.04	213.11
Corporation Counsel	8	0.94%	340.91	-	340.91	0.06	340.97
Court Commissioner	3	0.35%	127.84	-	127.84	0.02	127.86
Sheriff's Office	135	15.86%	5,752.87	-	5,752.87	0.98	5,753.85
Clerk of Courts	18	2.12%	767.05	-	767.05	0.13	767.18
Child Support	13	1.53%	553.98	-	553.98	0.09	554.07
Human Services	178	20.92%	7,585.27	-	7,585.27	1.30	7,586.56
Health Care Center	63	7.40%	2,684.67	-	2,684.67	0.46	2,685.13
Public Health	45	5.29%	1,917.62	-	1,917.62	0.33	1,917.95
ADRC	35	4.11%	1,491.48	-	1,491.48	0.25	1,491.74
Highway	17	2.00%	724.44	-	724.44	0.12	724.56
Probate Court	3	0.35%	127.84	-	127.84	0.02	127.86
Circuit Courts	23	2.70%	980.12	-	980.12	0.17	980.29
UW-Extension	12	1.41%	511.37	-	511.37	0.09	511.45
Veterans Service	7	0.82%	298.30	-	298.30	0.05	298.35
Emergency Management	18	2.12%	767.05	-	767.05	0.13	767.18
District Attorney	30	3.53%	1,278.42	-	1,278.42	0.22	1,278.63
Register of Deeds	5	0.59%	213.07	-	213.07	0.04	213.11
Land Conservation, Planning & Zoning	31	3.64%	1,321.03	-	1,321.03	0.23	1,321.26
County Clerk	8	0.94%	340.91	-	340.91	0.06	340.97
Justice, Diversion & Support Program	10	1.18%	426.14	-	426.14	0.07	426.21
All Other Departments	78	9.17%	3,323.88	-	3,323.88	0.57	3,324.45
Total	851	100.00%	\$ 36,264.39	\$ -	\$ 36,264.39	\$ 6.19	\$ 36,270.58

Allocation Basis: Number of Telephone Lines/Extensions Supported by Department During 2023

Allocation Source: Accounting Department Listing



DEPARTMENT 2
FISCAL 2023

SAUK COUNTY, WISCONSIN
EQUIPMENT DEPRECIATION
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Equipment Depreciation

Grantee Department	Total	Equipment Depreciation	Telephone System
Building Depreciation	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-
Audit & Consulting Services	-	-	-
Risk Management - P & L Insurance	42.62	-	42.62
Building Services & Communications	345,384.84	343,509.51	1,875.33
Personnel	298.35	-	298.35
Management Information Systems	62,966.89	61,134.19	1,832.71
Accounting Department	9,143.85	8,888.13	255.73
County Treasurer	13,281.30	13,068.19	213.11
County Administrator	213.11	-	213.11
Corporation Counsel	450.51	109.54	340.97
Court Commissioner	127.86	-	127.86
Sheriff's Office	490,786.27	485,032.42	5,753.85
Clerk of Courts	1,309.02	541.84	767.18
Child Support	554.07	-	554.07
Human Services	7,586.56	-	7,586.56
Health Care Center	2,685.13	-	2,685.13
Public Health	1,917.95	-	1,917.95
ADRC	1,491.74	-	1,491.74
Highway	724.56	-	724.56
Probate Court	127.86	-	127.86
Circuit Courts	980.29	-	980.29
Landfill	-	-	-
UW-Extension	511.45	-	511.45
Veterans Service	298.35	-	298.35
Emergency Management	767.18	-	767.18
District Attorney	1,278.63	-	1,278.63
Register of Deeds	213.11	-	213.11
Land Conservation, Planning & Zoning	1,321.26	-	1,321.26
County Clerk	340.97	-	340.97
Justice, Diversion & Support Program	426.21	-	426.21
All Other Departments	3,324.45	-	3,324.45
Total	\$ 948,554.39	\$ 912,283.81	\$ 36,270.58

**DEPARTMENT 3
FISCAL 2023**

SAUK COUNTY, WISCONSIN

AUDIT & CONSULTING SERVICES

NATURE AND EXTENT OF SERVICES

An independent accounting firm prepares an annual audit and provides other related services for Sauk County. The costs of this service are allocated to those departments not directly billed based on the number of accounting transactions by department during 2023.

The County also retained the services of a consulting firm to prepare its indirect cost allocation plan. Costs associated with this study have been allocated based on a weighted effort of the number of functions/activities analyzed by each central services department in the FY2022 plan prepared during 2023.

Ref.: 2 CFR 200 Subpart E.

**DEPARTMENT 3
FISCAL 2023**

**SAUK COUNTY, WISCONSIN
AUDIT & CONSULTING SERVICES
DEPARTMENTAL COSTS BY FUNCTION**

Department: Audit & Consulting Services

Functions:	<u>Total</u>	<u>General & Administrative</u>	<u>General Audit</u>	<u>Cost Allocation Plan</u>
Cost Adjustments:				
Annual Audit Services	\$ 81,803.00	\$ -	\$ 81,803.00	\$ -
Indirect Cost Allocation Plan	4,550.00	-	-	4,550.00
Total Cost Adjustments	\$ 86,353.00	\$ -	\$ 81,803.00	\$ 4,550.00
General & Administrative Allocation	-	-	-	-
Disallowed / Capitalized	-	-	-	-
Incoming Costs				
1st Allocation				
Building Depreciation	-	-	-	-
Equipment Depreciation	-	-	-	-
Total 1st Allocation	-	-	-	-
Unallocated	-	-	-	-
Total 1st Tier Allocation	\$ 86,353.00	\$ -	\$ 81,803.00	\$ 4,550.00
2nd Allocation				
Building Depreciation	-	-	-	-
Equipment Depreciation	-	-	-	-
Audit & Consulting Services	129.54	-	122.71	6.83
Risk Management - P & L Insurance	-	-	-	-
Building Services & Communications	-	-	-	-
Personnel	-	-	-	-
Management Information Systems	-	-	-	-
Accounting Department	-	-	-	-
County Treasurer	-	-	-	-
County Administrator	306.29	-	290.15	16.14
Corporation Counsel	-	-	-	-
Court Commissioner	-	-	-	-

DEPARTMENT 3
FISCAL 2023

SAUK COUNTY, WISCONSIN
AUDIT & CONSULTING SERVICES
DEPARTMENTAL COSTS BY FUNCTION

Department: Audit & Consulting Services

Functions:	Total	General & Administrative	General Audit	Cost Allocation Plan
Sheriff's Office	-		-	-
Clerk of Courts	-		-	-
Total 2nd Allocation	435.83	-	412.86	22.96
Total 2nd Tier Allocation	\$ 435.83	\$ -	\$ 412.86	\$ 22.96
Unallocated	-	-	-	-
Total Incoming Costs	435.83	-	412.86	22.96
Total Allocated Cost	\$ 86,788.83	\$ -	\$ 82,215.86	\$ 4,572.96

**DEPARTMENT 3
FISCAL 2023**

**SAUK COUNTY, WISCONSIN
AUDIT & CONSULTING SERVICES
FUNCTIONAL COST ALLOCATIONS**

Department: Audit & Consulting Services
Function: General Audit

Total 1st Tier Allocation	\$ 81,803.00
Total 2nd Tier Allocation	412.86
Total Allocated Cost	\$ 82,215.86

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Risk Management - P & L Insurance	185	0.31%	252.76	-	252.76	1.28	254.03
Building Services & Communications	1,892	3.16%	2,584.95	-	2,584.95	13.05	2,598.00
Personnel	319	0.53%	435.83	-	435.83	2.20	438.03
Management Information Systems	1,040	1.74%	1,420.90	-	1,420.90	7.17	1,428.07
Accounting Department	138	0.23%	188.54	-	188.54	0.95	189.49
County Treasurer	1,000	1.67%	1,366.25	-	1,366.25	6.90	1,373.15
County Administrator	392	0.65%	535.57	-	535.57	2.70	538.27
Corporation Counsel	487	0.81%	665.36	-	665.36	3.36	668.72
Court Commissioner	214	0.36%	292.38	-	292.38	1.48	293.85
Sheriff's Office	2,894	4.83%	3,953.93	-	3,953.93	19.96	3,973.89
Clerk of Courts	1,338	2.23%	1,828.05	-	1,828.05	9.23	1,837.27
Child Support	424	0.71%	579.29	-	579.29	2.92	582.21
Human Services	9,517	15.90%	13,002.62	-	13,002.62	65.62	13,068.25
Health Care Center	4,110	6.86%	5,615.30	-	5,615.30	28.34	5,643.64
Public Health	4,766	7.96%	6,511.56	-	6,511.56	32.86	6,544.42
ADRC	5,641	9.42%	7,707.03	-	7,707.03	38.90	7,745.93
Highway	5,863	9.79%	8,010.34	-	8,010.34	40.43	8,050.77
Probate Court	191	0.32%	260.95	-	260.95	1.32	262.27
Circuit Courts	976	1.63%	1,333.46	-	1,333.46	6.73	1,340.19
Landfill	233	0.39%	318.34	-	318.34	1.61	319.94
UW-Extension	257	0.43%	351.13	-	351.13	1.77	352.90
Veterans Service	191	0.32%	260.95	-	260.95	1.32	262.27
Emergency Management	250	0.42%	341.56	-	341.56	1.72	343.29
District Attorney	274	0.46%	374.35	-	374.35	1.89	376.24
Register of Deeds	855	1.43%	1,168.15	-	1,168.15	5.90	1,174.04
Land Conservation, Planning & Zoning	2,619	4.37%	3,578.22	-	3,578.22	18.06	3,596.27
County Clerk	302	0.50%	412.61	-	412.61	2.08	414.69
Justice, Diversion & Support Program	36	0.06%	49.19	-	49.19	0.25	49.43
All Other Departments	13,470	22.50%	18,403.42	-	18,403.42	92.88	18,496.30
Total	59,874	100.00%	\$ 81,803.00	\$ -	\$ 81,803.00	\$ 412.86	\$ 82,215.86

Allocation Basis: Number of Accounting Transactions by Department During 2023

Allocation Source: County Financial Records & Reports - Accounting Department



**DEPARTMENT 3
FISCAL 2023**

**SAUK COUNTY, WISCONSIN
AUDIT & CONSULTING SERVICES
FUNCTIONAL COST ALLOCATIONS**

Department: Audit & Consulting Services
Function: Cost Allocation Plan

Total 1st Tier Allocation	\$ 4,550.00
Total 2nd Tier Allocation	<u>22.96</u>
Total Allocated Cost	\$ 4,572.96

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Building Depreciation	4.50	6.41%	291.46	-	291.46	-	291.46
Equipment Depreciation	2.50	3.56%	161.92	-	161.92	-	161.92
Audit & Consulting Services	2.00	2.85%	129.54	-	129.54	-	129.54
Risk Management - P & L Insurance	3.75	5.34%	242.88	-	242.88	1.41	244.29
Building Services & Communications	14.00	19.93%	906.76	-	906.76	5.25	912.01
Personnel	6.25	8.90%	404.80	-	404.80	2.34	407.15
Management Information Systems	6.00	8.54%	388.61	-	388.61	2.25	390.86
Accounting Department	7.50	10.68%	485.77	-	485.77	2.81	488.58
County Treasurer	3.75	5.34%	242.88	-	242.88	1.41	244.29
County Administrator	5.00	7.12%	323.84	-	323.84	1.87	325.72
Corporation Counsel	6.00	8.54%	388.61	-	388.61	2.25	390.86
Court Commissioner	2.50	3.56%	161.92	-	161.92	0.94	162.86
Sheriff's Office	3.50	4.98%	226.69	-	226.69	1.31	228.00
Clerk of Courts	3.00	4.27%	194.31	-	194.31	1.12	195.43
Total	70.25	100.00%	\$ 4,550.00	\$ -	\$ 4,550.00	\$ 22.96	\$ 4,572.96

Allocation Basis: Weighted Number of Functions / Activities Analyzed by Central Services Department

Allocation Source: FY2022 Cost Allocation Plan Prepared During 2023

DEPARTMENT 3
FISCAL 2023

SAUK COUNTY, WISCONSIN
AUDIT & CONSULTING SERVICES
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Audit & Consulting Services

Grantee Department	Cost Allocation		
	Total	General Audit	Plan
Building Depreciation	\$ 291.46	\$ -	\$ 291.46
Equipment Depreciation	161.92	-	161.92
Audit & Consulting Services	129.54	-	129.54
Risk Management - P & L Insurance	498.32	254.03	244.29
Building Services & Communications	3,510.01	2,598.00	912.01
Personnel	845.18	438.03	407.15
Management Information Systems	1,818.94	1,428.07	390.86
Accounting Department	678.07	189.49	488.58
County Treasurer	1,617.44	1,373.15	244.29
County Administrator	863.99	538.27	325.72
Corporation Counsel	1,059.58	668.72	390.86
Court Commissioner	456.71	293.85	162.86
Sheriff's Office	4,201.89	3,973.89	228.00
Clerk of Courts	2,032.70	1,837.27	195.43
Child Support	582.21	582.21	-
Human Services	13,068.25	13,068.25	-
Health Care Center	5,643.64	5,643.64	-
Public Health	6,544.42	6,544.42	-
ADRC	7,745.93	7,745.93	-
Highway	8,050.77	8,050.77	-
Probate Court	262.27	262.27	-
Circuit Courts	1,340.19	1,340.19	-
Landfill	319.94	319.94	-
UW-Extension	352.90	352.90	-
Veterans Service	262.27	262.27	-
Emergency Management	343.29	343.29	-
District Attorney	376.24	376.24	-
Register of Deeds	1,174.04	1,174.04	-
Land Conservation, Planning & Zoning	3,596.27	3,596.27	-
County Clerk	414.69	414.69	-
Justice, Diversion & Support Program	49.43	49.43	-
All Other Departments	18,496.30	18,496.30	-
Total	\$ 86,788.83	\$ 82,215.86	\$ 4,572.96

**DEPARTMENT 4
FISCAL 2023**

SAUK COUNTY, WISCONSIN

RISK MANAGEMENT - P & L INSURANCE

NATURE AND EXTENT OF SERVICES

Sauk County protects its employees and property through several types of insurance coverage. This allocation identifies related costs by category of insurance coverage as identified below. Amounts that have been direct billed are included to provide for the appropriate allocation of indirect costs to each department. The County also has a Risk Manager that coordinates the insurance program. These costs are considered as administrative expenses and are allocated based on the overall percentage of premiums billed and unbilled.

- **General and Excess Liability Insurance:** Premiums and related costs are allocated to benefiting County departments not direct billed are based on the number of employees.
- **Employee Bonds:** Premiums and related costs are allocated to benefiting County departments not direct billed are based on the number of employees.
- **Department Specific:** Costs related to the billing and management of those departments/programs direct billed for Property Liability and Auto insurance have been allocated based on the amounts direct billed during 2023. Amounts previously direct billed have been appropriately offset against allocated costs. This activity also includes costs related to medical expenses paid out of the Risk Management budget. These costs are added to the appropriate departments based on services performed in 2023.

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 4
FISCAL 2023

SAUK COUNTY, WISCONSIN
RISK MANAGEMENT - P & L INSURANCE
DEPARTMENTAL COSTS BY FUNCTION

Department: Risk Management - P & L Insurance

Functions:	Total	General & Administrative	General Liability	Employee Bonds
Expenditures:				
Salaries & Wages	\$ 51,764.37	\$ 51,764.37	\$ -	\$ -
Fringe Benefits	22,481.73	22,481.73	-	-
Medical Examinations	9,200.25	-	-	-
Telephone	519.00	519.00	-	-
Subscriptions & Dues	1,580.00	1,580.00	-	-
Travel, Training & Meals	799.25	799.25	-	-
Other Supplies & Expenses	8,034.59	8,034.59	-	-
General Liability	57,166.11	-	50,502.71	-
Employee Bonds	7,899.00	-	-	7,899.00
Total Expenditures	\$ 159,444.30	\$ 85,178.94	\$ 50,502.71	\$ 7,899.00
Cost Adjustments:				
Billed Property & Liability Insurance	496,042.49	-	-	-
Billed Self-Insurance Adjustment	43,705.90	-	-	-
Billed Officials Bonds	3,410.00	-	-	-
Billed Employee Bonds	214.65	-	-	-
Deductible Fund Dividends	(8,300.00)	-	(766.95)	-
Interest on Investments	(31,445.45)	-	(2,905.67)	-
Total Cost Adjustments	\$ 503,627.59	\$ -	\$ (3,672.62)	\$ -
General & Administrative Allocation	-	(85,178.94)	6,902.55	1,164.28
Disallowed / Capitalized	-	-	-	-
Incoming Costs				
1st Allocation				
Building Depreciation	526.49	-	42.66	7.20
Equipment Depreciation	42.61	-	3.45	0.58
Audit & Consulting Services	495.64	-	40.16	6.77
Total 1st Allocation	1,064.74	-	86.28	14.55

DEPARTMENT 4
FISCAL 2023

SAUK COUNTY, WISCONSIN
RISK MANAGEMENT - P & L INSURANCE
DEPARTMENTAL COSTS BY FUNCTION

Department: Risk Management - P & L Insurance

Functions:	Total	General & Administrative	General Liability	Employee Bonds
Unallocated	-	-	-	-
Total 1st Tier Allocation	\$ 664,136.63	\$ -	\$ 53,818.93	\$ 9,077.83
2nd Allocation				
Building Depreciation	0.20	-	0.02	0.00
Equipment Depreciation	0.01	-	0.00	0.00
Audit & Consulting Services	2.68	-	0.22	0.04
Risk Management - P & L Insurance	441.61	-	35.79	6.04
Building Services & Communications	654.22	-	53.02	8.94
Personnel	43,071.27	-	3,490.32	588.72
Management Information Systems	2,758.32	-	223.52	37.70
Accounting Department	1,540.21	-	124.81	21.05
County Treasurer	256.64	-	20.80	3.51
County Administrator	721.90	-	58.50	9.87
Corporation Counsel	-	-	-	-
Court Commissioner	-	-	-	-
Sheriff's Office	-	-	-	-
Clerk of Courts	-	-	-	-
Total 2nd Allocation	49,447.07	-	4,006.99	675.87
Unallocated	-	-	-	-
Total 2nd Tier Allocation	\$ 49,447.07	\$ -	\$ 4,006.99	\$ 675.87
Total Incoming Costs	50,511.81	-	4,093.27	690.43
Total Allocated Cost	\$ 713,583.70	\$ -	\$ 57,825.92	\$ 9,753.71

DEPARTMENT 4
FISCAL 2023

SAUK COUNTY, WISCONSIN
RISK MANAGEMENT - P & L INSURANCE
DEPARTMENTAL COSTS BY FUNCTION

Department: Risk Management - P & L Insurance

Functions:	Department Specific
Expenditures:	
Salaries & Wages	\$ -
Fringe Benefits	-
Medical Examinations	9,200.25
Telephone	-
Subscriptions & Dues	-
Travel, Training & Meals	-
Other Supplies & Expenses	-
General Liability	6,663.40
Employee Bonds	-
	\$ 15,863.65
Cost Adjustments:	
Billed Property & Liability Insurance	496,042.49
Billed Self-Insurance Adjustment	43,705.90
Billed Officials Bonds	3,410.00
Billed Employee Bonds	214.65
Deductible Fund Dividends	(7,533.05)
Interest on Investments	(28,539.78)
	\$ 507,300.21
General & Administrative Allocation	77,112.11
Disallowed / Capitalized	-
Incoming Costs	
1st Allocation	
Building Depreciation	476.63
Equipment Depreciation	38.58
Audit & Consulting Services	448.70
	963.91
Total 1st Allocation	963.91

DEPARTMENT 4
FISCAL 2023

Sauk County, Wisconsin
Risk Management - P & L Insurance
Departmental Costs by Function

Department: Risk Management - P & L Insurance

Functions:	Department Specific
Unallocated	-
Total 1st Tier Allocation	\$ 601,239.87
2nd Allocation	
Building Depreciation	0.18
Equipment Depreciation	0.01
Audit & Consulting Services	2.43
Risk Management - P & L Insurance	399.79
Building Services & Communications	592.27
Personnel	38,992.22
Management Information Systems	2,497.10
Accounting Department	1,394.35
County Treasurer	232.33
County Administrator	653.53
Corporation Counsel	-
Court Commissioner	-
Sheriff's Office	-
Clerk of Courts	-
	-
Total 2nd Allocation	44,764.21
Unallocated	-
Total 2nd Tier Allocation	\$ 44,764.21
Total Incoming Costs	45,728.11
Total Allocated Cost	\$ 646,004.08

**DEPARTMENT 4
FISCAL 2023**

**SAUK COUNTY, WISCONSIN
RISK MANAGEMENT - P & L INSURANCE
FUNCTIONAL COST ALLOCATIONS**

Department: Risk Management - P & L Insurance
Function: General Liability

Total 1st Tier Allocation \$ 53,818.93
Total 2nd Tier Allocation 4,006.99

Total Allocated Cost \$ 57,825.92

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Risk Management - P & L Insurance	1.00	0.79%	423.50	-	423.50	-	423.50
Building Services & Communications	12.50	9.84%	5,293.80	-	5,293.80	397.27	5,691.07
Personnel	4.00	3.15%	1,694.02	-	1,694.02	127.13	1,821.14
Management Information Systems	8.50	6.69%	3,599.79	-	3,599.79	270.14	3,869.93
Accounting Department	5.00	3.93%	2,117.52	-	2,117.52	158.91	2,276.43
County Treasurer	3.00	2.36%	1,270.51	-	1,270.51	95.34	1,365.86
County Administrator	3.00	2.36%	1,270.51	-	1,270.51	95.34	1,365.86
Corporation Counsel	6.00	4.72%	2,541.03	-	2,541.03	190.69	2,731.71
Court Commissioner	2.00	1.57%	847.01	-	847.01	63.56	910.57
Clerk of Courts	12.00	9.44%	5,082.05	-	5,082.05	381.38	5,463.43
Child Support	11.52	9.07%	4,878.77	-	4,878.77	366.12	5,244.89
Probate Court	2.00	1.57%	847.01	-	847.01	63.56	910.57
Circuit Courts	3.33	2.62%	1,410.27	-	1,410.27	105.83	1,516.10
UW-Extension	2.30	1.81%	974.06	-	974.06	73.10	1,047.16
Veterans Service	5.00	3.93%	2,117.52	-	2,117.52	158.91	2,276.43
Emergency Management	1.75	1.38%	741.13	-	741.13	55.62	796.75
District Attorney	7.80	6.14%	3,303.33	-	3,303.33	247.89	3,551.23
Register of Deeds	3.00	2.36%	1,270.51	-	1,270.51	95.34	1,365.86
Land Conservation, Planning & Zoning	19.55	15.38%	8,279.51	-	8,279.51	621.32	8,900.83
County Clerk	4.33	3.41%	1,833.77	-	1,833.77	137.61	1,971.39
All Other Departments	9.50	7.48%	4,023.29	-	4,023.29	301.92	4,325.21
Total	127.08	100.00%	\$ 53,818.93	\$ -	\$ 53,818.93	\$ 4,006.99	\$ 57,825.92

Allocation Basis: Number of FTEs by Departments Not Direct Billed For Liability Insurance

Allocation Source: Accounting Department - Personnel and Financial Records & Reports

**DEPARTMENT 4
FISCAL 2023**

**SAUK COUNTY, WISCONSIN
RISK MANAGEMENT - P & L INSURANCE
FUNCTIONAL COST ALLOCATIONS**

Department: Risk Management - P & L Insurance
Function: Employee Bonds

Total 1st Tier Allocation	\$ 9,077.83
Total 2nd Tier Allocation	<u>675.87</u>
Total Allocated Cost	\$ 9,753.71

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Risk Management - P & L Insurance	1.00	0.20%	18.10	-	18.10	-	18.10
Building Services & Communications	12.50	2.49%	226.31	-	226.31	16.88	243.19
Personnel	4.00	0.80%	72.42	-	72.42	5.40	77.82
Management Information Systems	8.50	1.70%	153.89	-	153.89	11.48	165.37
Accounting Department	5.00	1.00%	90.52	-	90.52	6.75	97.28
County Treasurer	3.00	0.60%	54.31	-	54.31	4.05	58.37
County Administrator	3.00	0.60%	54.31	-	54.31	4.05	58.37
Corporation Counsel	6.00	1.20%	108.63	-	108.63	8.10	116.73
Court Commissioner	2.00	0.40%	36.21	-	36.21	2.70	38.91
Sheriff's Office	145.19	28.96%	2,628.61	-	2,628.61	196.10	2,824.71
Clerk of Courts	12.00	2.39%	217.26	-	217.26	16.21	233.46
Child Support	11.52	2.30%	208.57	-	208.57	15.56	224.12
Health Care Center	100.87	20.12%	1,826.21	-	1,826.21	136.24	1,962.45
Public Health	38.72	7.72%	701.01	-	701.01	52.30	753.31
ADRC	24.72	4.93%	447.55	-	447.55	33.39	480.93
Highway	64.83	12.93%	1,173.72	-	1,173.72	87.56	1,261.28
Probate Court	2.00	0.40%	36.21	-	36.21	2.70	38.91
Circuit Courts	3.33	0.66%	60.29	-	60.29	4.50	64.79
UW-Extension	2.30	0.46%	41.64	-	41.64	3.11	44.75
Veterans Service	5.00	1.00%	90.52	-	90.52	6.75	97.28
Emergency Management	1.75	0.35%	31.68	-	31.68	2.36	34.05
District Attorney	7.80	1.56%	141.22	-	141.22	10.53	151.75
Register of Deeds	3.00	0.60%	54.31	-	54.31	4.05	58.37
Land Conservation, Planning & Zoning	19.55	3.90%	353.95	-	353.95	26.40	380.35
County Clerk	4.33	0.86%	78.39	-	78.39	5.85	84.24
All Other Departments	9.50	1.89%	171.99	-	171.99	12.83	184.82
Total	501.41	100.00%	\$ 9,077.83	\$ -	\$ 9,077.83	\$ 675.87	\$ 9,753.71

Allocation Basis: Total Number of FTEs by Department not Billed for Employee Bonds

Allocation Source: Accounting Department - Personnel and Financial Records & Reports



**DEPARTMENT 4
FISCAL 2023**

**SAUK COUNTY, WISCONSIN
RISK MANAGEMENT - P & L INSURANCE
FUNCTIONAL COST ALLOCATIONS**

Department: Risk Management - P & L Insurance
Function: Department Specific

Total 1st Tier Allocation \$ 601,239.87
Total 2nd Tier Allocation 44,764.21
Total Allocated Cost \$ 646,004.08

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Building Services & Communications	74,745.50	13.37%	80,359.49	(74,142.09)	6,217.40	5,983.02	12,200.42
Personnel	3,422.25	0.61%	3,679.29	-	3,679.29	273.93	3,953.22
County Treasurer	1,288.00	0.23%	1,384.74	(1,288.00)	96.74	103.10	199.84
Sheriff's Office	90,920.25	16.26%	97,749.09	(90,920.25)	6,828.84	7,277.73	14,106.57
Clerk of Courts	258.00	0.05%	277.38	(258.00)	19.38	20.65	40.03
Child Support	516.00	0.09%	554.76	(516.00)	38.76	41.30	80.06
Human Services	79,887.00	14.29%	85,887.16	(79,887.00)	6,000.16	6,394.57	12,394.73
Health Care Center	22,389.89	4.00%	24,071.55	(21,734.76)	2,336.79	1,792.20	4,128.99
Public Health	14,141.08	2.53%	15,203.19	(13,216.08)	1,987.11	1,131.93	3,119.03
ADRC	17,045.19	3.05%	18,325.42	(17,045.19)	1,280.23	1,364.39	2,644.62
Highway	234,764.53	41.98%	252,397.24	(224,549.77)	27,847.47	18,791.77	46,639.24
Landfill	279.58	0.05%	300.58	(279.58)	21.00	22.38	43.38
Veterans Service	104.00	0.02%	111.81	(104.00)	7.81	8.32	16.14
Emergency Management	4,934.29	0.88%	5,304.89	(4,934.29)	370.60	394.97	765.57
Register of Deeds	8.00	0.00%	8.60	(8.00)	0.60	0.64	1.24
Land Conservation, Planning & Zoning	11,980.78	2.14%	12,880.63	(11,937.68)	942.95	959.00	1,901.96
County Clerk	13.00	0.00%	13.98	(13.00)	0.98	1.04	2.02
Justice, Diversion & Support Program	397.79	0.07%	427.67	(397.79)	29.88	31.84	61.72
All Other Departments	2,141.56	0.38%	2,302.41	(2,141.56)	160.85	171.42	332.27
Total	559,236.69	100.00%	\$ 601,239.87	\$ (543,373.04)	\$ 57,866.83	\$ 44,764.21	\$ 102,631.04

Allocation Basis: Insurance Costs and Medical Exam Expenses by Benefiting Department during 2023

Allocation Source: County Accounting Department and Insurance Records/Reports

**DEPARTMENT 4
FISCAL 2023**

**SAUK COUNTY, WISCONSIN
RISK MANAGEMENT - P & L INSURANCE
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS**

Department: Risk Management - P & L Insurance

Grantee Department	Total	General Liability	Employee Bonds	Department Specific
Building Depreciation	\$ -	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-	-
Audit & Consulting Services	-	-	-	-
Risk Management - P & L Insurance	441.61	423.50	18.10	-
Building Services & Communications	18,134.68	5,691.07	243.19	12,200.42
Personnel	5,852.19	1,821.14	77.82	3,953.22
Management Information Systems	4,035.30	3,869.93	165.37	-
Accounting Department	2,373.70	2,276.43	97.28	-
County Treasurer	1,624.06	1,365.86	58.37	199.84
County Administrator	1,424.22	1,365.86	58.37	-
Corporation Counsel	2,848.45	2,731.71	116.73	-
Court Commissioner	949.48	910.57	38.91	-
Sheriff's Office	16,931.28	-	2,824.71	14,106.57
Clerk of Courts	5,736.92	5,463.43	233.46	40.03
Child Support	5,549.07	5,244.89	224.12	80.06
Human Services	12,394.73	-	-	12,394.73
Health Care Center	6,091.45	-	1,962.45	4,128.99
Public Health	3,872.34	-	753.31	3,119.03
ADRC	3,125.55	-	480.93	2,644.62
Highway	47,900.52	-	1,261.28	46,639.24
Probate Court	949.48	910.57	38.91	-
Circuit Courts	1,580.89	1,516.10	64.79	-
Landfill	43.38	-	-	43.38
UW-Extension	1,091.90	1,047.16	44.75	-
Veterans Service	2,389.84	2,276.43	97.28	16.14
Emergency Management	1,596.37	796.75	34.05	765.57
District Attorney	3,702.98	3,551.23	151.75	-
Register of Deeds	1,425.46	1,365.86	58.37	1.24
Land Conservation, Planning & Zoning	11,183.14	8,900.83	380.35	1,901.96
County Clerk	2,057.64	1,971.39	84.24	2.02
Justice, Diversion & Support Program	61.72	-	-	61.72
All Other Departments	4,842.31	4,325.21	184.82	332.27
Total	\$ 170,210.66	\$ 57,825.92	\$ 9,753.71	\$ 102,631.04

**DEPARTMENT 5
FISCAL 2023**

SAUK COUNTY, WISCONSIN

BUILDING SERVICES & COMMUNICATIONS

NATURE AND EXTENT OF SERVICES

Building Services is responsible for maintaining Sauk County's facilities and grounds. Related costs are allocated to benefiting departments based on the usable square footage of the related property. Amounts that have been directly charged to benefiting departments have been appropriately offset against allocated costs.

In addition, Building Services provides specialized services, on request, to occupant departments, administers contracts for numerous services and utilities, and coordinates and supports the County's postage operations.

Costs have been functionalized and are allocated to departments based on financial information and Personnel Activity Reports (PARs) for 2023 as follows:

- **Courthouse**: Usable square footage of occupied space by department.
- **West Square Building**: Usable square footage of occupied space by department.
- **Human Services Buildings**: Direct allocated to benefiting department.
- **Law Enforcement Center**: Direct allocated to benefiting department.
- **Department Specific**: Direct allocation to benefiting departments.
- **Postage**: Postal Service charges to departments during 2023.
- **Radio Communication**: Direct allocation to benefiting department based on time and effort analysis of departments served during 2023 as indicated on Personnel Activity Reports (PARs).

Note: In 2023 the County received American Rescue Plan Act funds. The County used a portion of these funds to cover eligible expenses. Using an analysis provided by the Finance Department, the cost plan offsets the amount of reimbursed costs against allocated amounts.

Ref.: 2 CFR 200 Subpart E.

**DEPARTMENT 5
FISCAL 2023**

**SAUK COUNTY, WISCONSIN
BUILDING SERVICES & COMMUNICATIONS
DEPARTMENTAL COSTS BY FUNCTION**

Department: Building Services & Communications

Functions:	Total	General & Administrative	Courthouse	West Square Building	Human Services Buildings
Expenditures:					
Salaries & Wages	\$ 725,913.25	\$ 61,267.08	\$ 114,912.07	\$ 133,858.40	\$ 51,902.80
Fringe Benefits	270,814.65	22,856.76	42,869.96	49,938.22	19,363.25
Contracted Services	221,541.89	-	49,906.20	46,449.81	10,260.75
Telephone	9,244.27	5,931.68	-	-	-
Utilities	828,720.27	-	150,396.35	139,980.23	21,993.00
Utilities-Misc Buildings	2,689.88	-	-	-	-
Trade Services	3,490.14	-	662.96	617.04	1,230.54
Maintenance Agreement	26,169.00	-	-	-	-
Major Repairs	54,189.46	-	54,189.46	-	-
Building Security	2,127.51	2,127.51	-	-	-
Vending Machines	6,404.42	-	3,317.08	3,087.34	-
Postage & Box Rent	2,645.57	104.00	-	-	-
Office Supplies	482.38	482.38	-	-	-
Small Equipment	17,352.34	-	676.42	629.57	-
MIS Department Chargebacks	45,239.97	41,789.89	1,337.64	1,244.99	(44.18)
Training, Travel & Meals	427.94	427.94	-	-	-
Vehicle Expenses	23,541.07	2,438.76	930.14	865.72	1,147.91
Operating/Meeting Supplies	148,423.14	-	47,279.69	44,005.20	11,352.48
Insurance	74,167.09	-	17,391.73	16,187.21	5,234.49
Capital Outlay	2,116,670.46	1,248.00	450,672.83	636,616.02	98,469.24
Total Expenditures	\$ 4,580,254.70	\$ 138,673.99	\$ 934,542.51	\$ 1,073,479.77	\$ 220,910.27
Cost Adjustments:					
General Property Taxes	(1,827,292.00)	(1,827,292.00)	-	-	-
American Rescue Plan Act	(721,124.71)	(1,248.00)	-	(441,892.30)	-
Local Govt/Agency Payments	(2,046.74)	(520.00)	-	-	-
Vending Machine Sales	(5,057.54)	-	(2,619.48)	(2,438.06)	-
Miscellaneous Revenues	(104.92)	(104.92)	-	-	-
Total Cost Adjustments	\$ (2,555,625.91)	\$ (1,829,164.92)	\$ (2,619.48)	\$ (444,330.36)	\$ -
General & Administrative Allocation	-	(136,801.07)	23,651.82	27,551.46	10,682.91
Disallowed / Capitalized	(237,140.84)	1,827,292.00	(503,984.79)	(511,630.30)	(98,469.24)

Incoming Costs

**DEPARTMENT 5
FISCAL 2023**

**SAUK COUNTY, WISCONSIN
BUILDING SERVICES & COMMUNICATIONS
DEPARTMENTAL COSTS BY FUNCTION**

Department: Building Services & Communications

Functions:	Total	General & Administrative	Courthouse	West Square Building	Human Services Buildings
1st Allocation					
Building Depreciation	77,094.34	-	16,221.24	18,632.83	3,834.43
Equipment Depreciation	345,325.88	27,693.63	54,807.97	37,021.00	-
Audit & Consulting Services	3,491.71	-	734.68	843.91	173.67
Risk Management - P & L Insurance	11,737.51	557.24	2,031.42	2,765.56	821.99
Total 1st Allocation	437,649.44	28,250.87	73,795.31	59,263.29	4,830.08
General & Administrative Allocation	-	(28,250.87)	4,884.35	5,689.67	2,206.14
Total 1st Tier Allocation	\$ 2,225,137.39	\$ -	\$ 530,269.73	\$ 210,023.53	\$ 140,160.17
2nd Allocation					
Building Depreciation	29.68	-	6.25	7.17	1.48
Equipment Depreciation	58.96	4.73	9.36	6.32	-
Audit & Consulting Services	18.30	-	3.85	4.42	0.91
Risk Management - P & L Insurance	6,397.17	303.71	1,107.16	1,507.28	448.00
Building Services & Communications	216,191.67	-	45,488.38	52,251.08	10,752.69
Personnel	7,407.63	-	1,558.62	1,790.34	368.43
Management Information Systems	36,626.86	33,833.63	1,082.97	1,007.96	(35.77)
Accounting Department	18,527.99	-	3,898.43	4,478.01	921.52
County Treasurer	5,300.31	-	1,115.23	1,281.03	263.62
County Administrator	2,891.75	-	608.45	698.90	143.83
Corporation Counsel	5,291.63	-	1,113.40	1,278.93	263.19
Court Commissioner	-	-	-	-	-
Sheriff's Office	-	-	-	-	-
Clerk of Courts	-	-	-	-	-
Total 2nd Allocation	298,741.96	34,142.07	55,992.09	64,311.44	13,127.90
General & Administrative Allocation	-	(34,142.07)	5,902.89	6,876.14	2,666.18
Total 2nd Tier Allocation	\$ 298,741.96	\$ -	\$ 61,894.98	\$ 71,187.59	\$ 15,794.09
Total Incoming Costs	736,391.40	-	140,574.65	136,140.55	22,830.31
Total Allocated Cost	\$ 2,523,879.35	\$ -	\$ 592,164.71	\$ 281,211.12	\$ 155,954.26

DEPARTMENT 5
FISCAL 2023

SAAK COUNTY, WISCONSIN
BUILDING SERVICES & COMMUNICATIONS
DEPARTMENTAL COSTS BY FUNCTION

Department: Building Services & Communications

Functions:	Law Enforcement Center	Department Specific	Postal Services	Radio Communication
Expenditures:				
Salaries & Wages	\$ 178,937.62	\$ 33,900.15	\$ 47,692.50	\$ 103,442.64
Fringe Benefits	66,755.81	12,647.04	17,792.52	38,591.09
Contracted Services	57,269.22	-	11,436.48	46,219.43
Telephone	-	-	-	3,312.59
Utilities	423,902.45	-	-	92,448.24
Utilities-Misc Buildings	-	2,689.88	-	-
Trade Services	-	353.92	-	625.68
Maintenance Agreement	-	-	-	26,169.00
Major Repairs	-	-	-	-
Building Security	-	-	-	-
Vending Machines	-	-	-	-
Postage & Box Rent	-	-	1,780.00	761.57
Office Supplies	-	-	-	-
Small Equipment	-	-	-	16,046.35
MIS Department Chargebacks	1,232.18	-	(0.41)	(320.14)
Training, Travel & Meals	-	-	-	-
Vehicle Expenses	7,186.98	-	-	10,971.56
Operating/Meeting Supplies	41,314.93	-	4,470.84	-
Insurance	32,189.97	416.78	-	2,746.91
Capital Outlay	431,185.11	205,661.71	14,627.71	278,189.84
Total Expenditures	\$ 1,239,974.27	\$ 255,669.48	\$ 97,799.64	\$ 619,204.76
Cost Adjustments:				
General Property Taxes	-	-	-	-
American Rescue Plan Act	-	-	-	(277,984.41)
Local Govt/Agency Payments	-	(1,000.00)	-	(526.74)
Vending Machine Sales	-	-	-	-
Miscellaneous Revenues	-	-	-	-
Total Cost Adjustments	\$ -	\$ (1,000.00)	\$ -	\$ (278,511.15)
General & Administrative Allocation	36,829.91	6,977.51	9,816.33	21,291.12
Disallowed / Capitalized	(431,185.11)	(205,661.71)	(14,627.71)	(298,873.98)
Incoming Costs				

DEPARTMENT 5
FISCAL 2023

SAUK COUNTY, WISCONSIN
BUILDING SERVICES & COMMUNICATIONS
DEPARTMENTAL COSTS BY FUNCTION

Department: Building Services & Communications

Functions:	Law Enforcement Center	Department Specific	Postal Services	Radio Communication
1st Allocation				
Building Depreciation	21,522.74	4,437.76	1,697.55	10,747.79
Equipment Depreciation	16,103.08	1,881.62	1,469.36	206,349.22
Audit & Consulting Services	974.80	200.99	76.88	486.78
Risk Management - P & L Insurance	5,064.50	65.45	-	431.36
Total 1st Allocation	43,665.12	6,585.82	3,243.79	218,015.15
General & Administrative Allocation	7,605.77	1,440.93	2,027.18	4,396.84
Total 1st Tier Allocation	\$ 896,889.95	\$ 64,012.03	\$ 98,259.23	\$ 285,522.74
2nd Allocation				
Building Depreciation	8.29	1.71	0.65	4.14
Equipment Depreciation	2.75	0.32	0.25	35.23
Audit & Consulting Services	5.11	1.05	0.40	2.55
Risk Management - P & L Insurance	2,760.25	35.67	-	235.10
Building Services & Communications	60,355.11	12,444.58	4,760.35	30,139.48
Personnel	2,068.02	426.40	163.11	1,032.70
Management Information Systems	997.59	-	(0.33)	(259.19)
Accounting Department	5,172.53	1,066.52	407.97	2,583.00
County Treasurer	1,479.71	305.10	116.71	738.92
County Administrator	807.30	166.46	63.67	403.14
Corporation Counsel	1,477.29	304.60	116.52	737.71
Court Commissioner	-	-	-	-
Sheriff's Office	-	-	-	-
Clerk of Courts	-	-	-	-
Total 2nd Allocation	75,133.95	14,752.42	5,629.30	35,652.79
General & Administrative Allocation	9,191.81	1,741.41	2,449.91	5,313.72
Total 2nd Tier Allocation	\$ 84,325.76	\$ 16,493.83	\$ 8,079.21	\$ 40,966.51
Total Incoming Costs	135,596.64	24,520.58	13,350.17	263,378.50
Total Allocated Cost	\$ 981,215.71	\$ 80,505.86	\$ 106,338.44	\$ 326,489.25

**DEPARTMENT 5
FISCAL 2023**

**SAUK COUNTY, WISCONSIN
BUILDING SERVICES & COMMUNICATIONS
FUNCTIONAL COST ALLOCATIONS**

Department: Building Services & Communications
Function: Courthouse

Total 1st Tier Allocation \$ 530,269.73
Total 2nd Tier Allocation 61,894.98

Total Allocated Cost \$ 592,164.71

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Building Services & Communications	15,283	33.81%	179,286.59	-	179,286.59	-	179,286.59
Management Information Systems	3,625	8.02%	42,525.28	-	42,525.28	7,499.23	50,024.51
Court Commissioner	1,275	2.82%	14,957.17	-	14,957.17	2,637.66	17,594.83
Sheriff's Office	5,759	12.74%	67,559.47	-	67,559.47	11,913.94	79,473.42
Clerk of Courts	3,329	7.36%	39,052.87	-	39,052.87	6,886.87	45,939.75
Child Support	1,981	4.38%	23,239.33	-	23,239.33	4,098.20	27,337.53
Probate Court	756	1.67%	8,868.72	-	8,868.72	1,563.98	10,432.70
Circuit Courts	8,283	18.32%	97,168.80	-	97,168.80	17,135.47	114,304.27
Emergency Management	393	0.87%	4,610.33	-	4,610.33	813.02	5,423.35
District Attorney	3,248	7.19%	38,102.65	-	38,102.65	6,719.31	44,821.96
Justice, Diversion & Support Program	1,083	2.40%	12,704.79	-	12,704.79	2,240.46	14,945.25
All Other Departments	187	0.41%	2,193.72	(1,383.48)	810.24	386.86	1,197.09
Total	45,202	100.00%	\$ 530,269.73	\$ (1,383.48)	\$ 528,886.25	\$ 61,894.98	\$ 590,781.23

Allocation Basis: Usable Square Footage by Benefiting Department

Allocation Source: Square Footage Measurements Provided by Maintenance Department

**DEPARTMENT 5
FISCAL 2023**

**SAUK COUNTY, WISCONSIN
BUILDING SERVICES & COMMUNICATIONS
FUNCTIONAL COST ALLOCATIONS**

Department: Building Services & Communications
Function: West Square Building

Total 1st Tier Allocation \$ 210,023.53
Total 2nd Tier Allocation 71,187.59
Total Allocated Cost \$ 281,211.12

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Risk Management - P & L Insurance	183	0.31%	654.22	-	654.22	-	654.22
Building Services & Communications	10,314	17.56%	36,872.45	-	36,872.45	-	36,872.45
Personnel	1,581	2.69%	5,652.06	-	5,652.06	2,332.54	7,984.60
Management Information Systems	774	1.32%	2,767.04	-	2,767.04	1,141.93	3,908.97
Accounting Department	1,436	2.44%	5,133.69	-	5,133.69	2,118.62	7,252.30
County Treasurer	1,986	3.38%	7,099.93	-	7,099.93	2,930.06	10,030.00
County Administrator	715	1.22%	2,556.12	-	2,556.12	1,054.88	3,611.00
Corporation Counsel	1,796	3.06%	6,420.68	-	6,420.68	2,649.75	9,070.43
Human Services	11,120	18.93%	39,753.89	-	39,753.89	16,406.00	56,159.89
Public Health	6,772	11.53%	24,209.83	(170.74)	24,039.09	9,991.14	34,030.23
ADRC	4,081	6.95%	14,589.54	-	14,589.54	6,020.94	20,610.48
UW-Extension	3,428	5.84%	12,255.07	-	12,255.07	5,057.53	17,312.60
Veterans Service	1,435	2.44%	5,130.11	-	5,130.11	2,117.14	7,247.25
Register of Deeds	1,942	3.31%	6,942.63	-	6,942.63	2,865.15	9,807.78
Land Conservation, Planning & Zoning	3,260	5.55%	11,654.47	-	11,654.47	4,809.67	16,464.14
County Clerk	1,440	2.45%	5,147.99	-	5,147.99	2,124.52	7,272.50
All Other Departments	6,485	11.04%	23,183.81	(63,192.02)	(40,008.21)	9,567.71	(30,440.50)
Total	58,748	100.00%	\$ 210,023.53	\$ (63,362.76)	\$ 146,660.77	\$ 71,187.59	\$ 217,848.36

Allocation Basis: Usable Square Footage by Benefiting Department

Allocation Source: Square Footage Measurements Provided by Maintenance Department

DEPARTMENT 5
FISCAL 2023

SAUK COUNTY, WISCONSIN
BUILDING SERVICES & COMMUNICATIONS
FUNCTIONAL COST ALLOCATIONS

Department: Building Services & Communications
Function: Human Services Buildings

Total 1st Tier Allocation \$ 140,160.17
Total 2nd Tier Allocation 15,794.09
Total Allocated Cost \$ 155,954.26

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Human Services	100.00	100.00%	140,160.17	-	140,160.17	15,794.09	155,954.26
Total	100.00	100.00%	140,160.17	-	140,160.17	15,794.09	155,954.26

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Completed 2023 Personnel Activity Reports and County Financial Records and Reports

DEPARTMENT 5
FISCAL 2023

Sauk County, Wisconsin
Building Services & Communications
Functional Cost Allocations

Department: Building Services & Communications
Function: Law Enforcement Center

Total 1st Tier Allocation \$ 896,889.95
Total 2nd Tier Allocation 84,325.76

Total Allocated Cost \$ 981,215.71

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Sheriff's Office	100.00	100.00%	896,889.95	-	896,889.95	84,325.76	981,215.71
Total	100.00	100.00%	\$ 896,889.95	\$ -	\$ 896,889.95	\$ 84,325.76	\$ 981,215.71

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Completed 2023 Personnel Activity Reports and County Financial Records and Reports

**DEPARTMENT 5
FISCAL 2023**

**SAUK COUNTY, WISCONSIN
BUILDING SERVICES & COMMUNICATIONS
FUNCTIONAL COST ALLOCATIONS**

Department: Building Services & Communications
Function: Department Specific

Total 1st Tier Allocation \$ 64,012.03
Total 2nd Tier Allocation 16,493.83

Total Allocated Cost \$ 80,505.86

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Sheriff's Office	2,689.88	5.75%	3,677.77	-	3,677.77	947.64	4,625.41
Highway	40,326.19	86.13%	55,136.44	-	55,136.44	14,206.88	69,343.32
Landfill	2,159.53	4.61%	2,952.64	-	2,952.64	760.80	3,713.44
All Other Departments	1,642.10	3.51%	2,245.18	(1.00)	2,244.18	578.51	2,822.69
Total	46,817.70	100.00%	\$ 64,012.03	\$ (1.00)	\$ 64,011.03	\$ 16,493.83	\$ 80,504.86

Allocation Basis: Time/Effort Analysis of Departments Served and Direct Expenses

Allocation Source: Completed 2023 Employee Personnel Activity Reports & County Financial Records/Reports

**DEPARTMENT 5
FISCAL 2023**

**SAUK COUNTY, WISCONSIN
BUILDING SERVICES & COMMUNICATIONS
FUNCTIONAL COST ALLOCATIONS**

Department: Building Services & Communications
Function: Postal Services

Total 1st Tier Allocation \$ 98,259.23
Total 2nd Tier Allocation 8,079.21

Total Allocated Cost \$ 106,338.44

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Building Services & Communications	39.61	0.07%	72.25	(39.61)	32.64	-	32.64
Personnel	594.72	1.10%	1,084.74	(594.72)	490.02	89.26	579.28
Management Information Systems	7.57	0.01%	13.81	(7.57)	6.24	1.14	7.37
Accounting Department	241.22	0.45%	439.98	(241.22)	198.76	36.20	234.96
County Treasurer	4,496.90	8.35%	8,202.16	(4,496.90)	3,705.26	674.91	4,380.16
County Administrator	28.20	0.05%	51.44	(28.20)	23.24	4.23	27.47
Corporation Counsel	1,335.68	2.48%	2,436.22	(1,335.68)	1,100.54	200.46	1,301.01
Court Commissioner	1,236.12	2.29%	2,254.63	(1,236.12)	1,018.51	185.52	1,204.03
Sheriff's Office	1,128.68	2.10%	2,058.67	(1,128.68)	929.99	169.40	1,099.38
Clerk of Courts	13,121.06	24.36%	23,932.27	(13,121.06)	10,811.21	1,969.24	12,780.45
Child Support	7,517.01	13.95%	13,710.71	(7,517.01)	6,193.70	1,128.17	7,321.87
Human Services	5,647.62	10.48%	10,301.02	(5,647.62)	4,653.40	847.61	5,501.01
Public Health	2,000.30	3.71%	3,648.46	(2,000.30)	1,648.16	300.21	1,948.37
ADRC	4,237.70	7.87%	7,729.39	(4,237.70)	3,491.69	636.00	4,127.69
Probate Court	552.82	1.03%	1,008.32	(552.82)	455.50	82.97	538.47
Circuit Courts	3,119.26	5.79%	5,689.40	(3,119.26)	2,570.14	468.15	3,038.29
UW-Extension	476.50	0.88%	869.12	(476.50)	392.62	71.51	464.13
Veterans Service	191.94	0.36%	350.09	(191.94)	158.15	28.81	186.96
Emergency Management	15.65	0.03%	28.54	(15.65)	12.89	2.35	15.24
District Attorney	2,275.17	4.22%	4,149.82	(2,275.17)	1,874.65	341.46	2,216.11
Register of Deeds	1,254.49	2.33%	2,288.14	(1,254.49)	1,033.65	188.28	1,221.92
Land Conservation, Planning & Zoning	3,528.13	6.55%	6,435.16	(3,528.13)	2,907.03	529.51	3,436.54
County Clerk	726.84	1.35%	1,325.73	(726.84)	598.89	109.09	707.97
Justice, Diversion & Support Program	6.06	0.01%	11.05	(6.06)	4.99	0.91	5.90
All Other Departments	92.17	0.17%	168.11	(92.17)	75.94	13.83	89.78
Total	53,871.42	100.00%	\$ 98,259.23	\$ (53,871.42)	\$ 44,387.81	\$ 8,079.21	\$ 52,467.02

Allocation Basis: Postal Charges by Department During 2023

Allocation Source: Accounting Department Records & Reports



**DEPARTMENT 5
FISCAL 2023**

**SAUK COUNTY, WISCONSIN
BUILDING SERVICES & COMMUNICATIONS
FUNCTIONAL COST ALLOCATIONS**

Department: Building Services & Communications
Function: Radio Communication

Total 1st Tier Allocation \$ 285,522.74
Total 2nd Tier Allocation 40,966.51

Total Allocated Cost \$ 326,489.25

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Sheriff's Office	329.00	17.76%	50,715.07	-	50,715.07	7,276.55	57,991.61
Highway	359.75	19.42%	55,455.15	-	55,455.15	7,956.65	63,411.80
All Other Departments	1,163.50	62.82%	179,352.52	(686,181.51)	(506,828.99)	25,733.31	(481,095.67)
Total	1,852.25	100.00%	\$ 285,522.74	\$ (686,181.51)	\$ (400,658.77)	\$ 40,966.51	\$ (359,692.26)

Allocation Basis: Time/Effort Analysis of Departments Served

Allocation Source: Personnel Activity Report for Radios, Towers, Phones, and Special Projects

**DEPARTMENT 5
FISCAL 2023**

**SAUK COUNTY, WISCONSIN
BUILDING SERVICES & COMMUNICATIONS
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS**

Department: Building Services & Communications

Grantee Department	Total	Courthouse	West Square Building	Human Services Buildings
Building Depreciation	\$ -	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-	-
Audit & Consulting Services	-	-	-	-
Risk Management - P & L Insurance	654.22	-	654.22	-
Building Services & Communications	216,191.67	179,286.59	36,872.45	-
Personnel	8,563.89	-	7,984.60	-
Management Information Systems	53,940.85	50,024.51	3,908.97	-
Accounting Department	7,487.26	-	7,252.30	-
County Treasurer	14,410.16	-	10,030.00	-
County Administrator	3,638.47	-	3,611.00	-
Corporation Counsel	10,371.44	-	9,070.43	-
Court Commissioner	18,798.86	17,594.83	-	-
Sheriff's Office	1,124,405.53	79,473.42	-	-
Clerk of Courts	58,720.19	45,939.75	-	-
Child Support	34,659.40	27,337.53	-	-
Human Services	217,615.16	-	56,159.89	155,954.26
Health Care Center	-	-	-	-
Public Health	35,978.61	-	34,030.23	-
ADRC	24,738.17	-	20,610.48	-
Highway	132,755.12	-	-	-
Probate Court	10,971.17	10,432.70	-	-
Circuit Courts	117,342.56	114,304.27	-	-
Landfill	3,713.44	-	-	-
UW-Extension	17,776.73	-	17,312.60	-
Veterans Service	7,434.21	-	7,247.25	-
Emergency Management	5,438.59	5,423.35	-	-
District Attorney	47,038.07	44,821.96	-	-
Register of Deeds	11,029.70	-	9,807.78	-
Land Conservation, Planning & Zoning	19,900.68	-	16,464.14	-
County Clerk	7,980.48	-	7,272.50	-
Justice, Diversion & Support Program	14,951.16	14,945.25	-	-
All Other Departments	(507,426.61)	1,197.09	(30,440.50)	-
Total	\$ 1,719,079.18	\$ 590,781.23	\$ 217,848.36	\$ 155,954.26

**DEPARTMENT 5
FISCAL 2023**

**SAUK COUNTY, WISCONSIN
BUILDING SERVICES & COMMUNICATIONS
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS**

Department: Building Services & Communications

Grantee Department	Law Enforcement Center	Department Specific	Postal Services	Radio Communication
Building Depreciation	\$ -	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-	-
Audit & Consulting Services	-	-	-	-
Risk Management - P & L Insurance	-	-	-	-
Building Services & Communications	-	-	32.64	-
Personnel	-	-	579.28	-
Management Information Systems	-	-	7.37	-
Accounting Department	-	-	234.96	-
County Treasurer	-	-	4,380.16	-
County Administrator	-	-	27.47	-
Corporation Counsel	-	-	1,301.01	-
Court Commissioner	-	-	1,204.03	-
Sheriff's Office	981,215.71	4,625.41	1,099.38	57,991.61
Clerk of Courts	-	-	12,780.45	-
Child Support	-	-	7,321.87	-
Human Services	-	-	5,501.01	-
Health Care Center	-	-	-	-
Public Health	-	-	1,948.37	-
ADRC	-	-	4,127.69	-
Highway	-	69,343.32	-	63,411.80
Probate Court	-	-	538.47	-
Circuit Courts	-	-	3,038.29	-
Landfill	-	3,713.44	-	-
UW-Extension	-	-	464.13	-
Veterans Service	-	-	186.96	-
Emergency Management	-	-	15.24	-
District Attorney	-	-	2,216.11	-
Register of Deeds	-	-	1,221.92	-
Land Conservation, Planning & Zoning	-	-	3,436.54	-
County Clerk	-	-	707.97	-
Justice, Diversion & Support Program	-	-	5.90	-
All Other Departments	-	2,822.69	89.78	(481,095.67)
Total	\$ 981,215.71	\$ 80,504.86	\$ 52,467.02	\$ (359,692.26)

**DEPARTMENT 6
FISCAL 2023**

SAUK COUNTY, WISCONSIN

PERSONNEL

NATURE AND EXTENT OF SERVICES

The Sauk County Personnel Department provides numerous services to all County departments including recruiting and staffing; performing classification and compensation reviews; implementing the County's Affirmative Action Plan; administering the County's fringe benefit programs; and overseeing Risk Management and safety procedures and training. The costs related to the Personnel Department's functions are allocated to departments based on the number of employees per department.

The Personnel Department is also the lead agency in managing the County's labor relations activities. Responsibilities related with these activities include contract negotiation and administration, collective bargaining, contracts, and handling grievances. Related costs are allocated to departments based on the number of bargaining unit represented employees per department.

During 2023 this office also provided specific Personnel support to the Health Care Center. Related costs have been identified and any direct billings have been appropriately credited against allocated costs.

Miscellaneous expenditures associated with specific departments/programs have been allocated accordingly, including personnel costs associated with the oversight of the County's risk management and safety programs.

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 6
FISCAL 2023

SAUK COUNTY, WISCONSIN
PERSONNEL
DEPARTMENTAL COSTS BY FUNCTION

Department: Personnel

Functions:	Total	General & Administrative	Personnel Administration	Labor Relations
Expenditures:				
Salaries & Wages	\$ 280,625.03	\$ 55,002.51	\$ 163,885.02	\$ 14,592.50
Fringe Benefits	98,852.29	19,375.05	57,729.74	5,140.32
Consultant and Contractual	69,464.16	-	69,464.16	-
Purchased Services	29,741.34	-	29,741.34	-
Telephone & Dain Line	955.26	955.26	-	-
Wellness	1,951.82	1,951.82	-	-
Postage & Box Rent	1,239.92	1,239.92	-	-
Office Supplies	4,121.26	4,121.26	-	-
MIS Departmental Chargebacks	27,866.86	27,866.86	-	-
Subscriptions & Dues	912.00	912.00	-	-
Advertising	9,665.72	-	5,825.72	-
Travel, Training & Mileage	18,109.60	18,109.60	-	-
Reference Checks	2,094.50	-	2,094.50	-
Employee Recognition	4,880.97	-	4,880.97	-
Employee Assistance	4,500.00	-	4,500.00	-
Total Expenditures	\$ 554,980.73	\$ 129,534.27	\$ 338,121.44	\$ 19,732.82
Cost Adjustments:				
General Property Taxes	(553,603.00)	-	-	-
American Rescue Plan Act	(69,464.16)	-	(69,464.16)	-
Section 125 Forfeitures	(3,095.52)	-	(3,095.52)	-
Cobra Administration Fees	(498.25)	-	(498.25)	-
Total Cost Adjustments	\$ (626,660.93)	\$ -	\$ (73,057.93)	\$ -
General & Administrative Allocation	0.00	(129,534.27)	94,089.57	8,377.84
Disallowed / Capitalized	551,981.23	-	-	-
Incoming Costs				
1st Allocation				
Building Depreciation	4,548.51	-	3,614.91	210.97
Equipment Depreciation	298.30	-	237.07	13.84
Audit & Consulting Services	840.64	-	668.09	38.99

DEPARTMENT 6
FISCAL 2023

SAUK COUNTY, WISCONSIN
PERSONNEL
DEPARTMENTAL COSTS BY FUNCTION

Department: Personnel				
Functions:	Total	General & Administrative	Personnel Administration	Labor Relations
Risk Management - P & L Insurance	5,445.72	-	4,327.96	252.58
Building Services & Communications	6,142.08	-	4,881.39	284.88
Total 1st Allocation	17,275.25	-	13,729.42	801.25
General & Administrative Allocation	-	-	-	-
Unallocated	(46.23)	-	-	-
Total 1st Tier Allocation	\$ 497,530.06	\$ -	\$ 372,882.51	\$ 28,911.91
2nd Allocation				
Building Depreciation	1.75	-	1.39	0.08
Equipment Depreciation	0.05	-	0.04	0.00
Audit & Consulting Services	4.54	-	3.61	0.21
Risk Management - P & L Insurance	406.46	-	323.03	18.85
Building Services & Communications	2,421.80	-	1,924.71	112.33
Personnel	2,370.44	-	1,883.90	109.94
Management Information Systems	26,024.43	-	20,682.79	1,207.05
Accounting Department	3,531.92	-	2,806.98	163.82
County Treasurer	1,117.78	-	888.35	51.84
County Administrator	4,738.14	-	3,765.61	219.76
Corporation Counsel	23,629.99	-	18,779.82	1,095.99
Court Commissioner	-	-	-	-
Sheriff's Office	-	-	-	-
Clerk of Courts	-	-	-	-
Total 2nd Allocation	64,247.31	-	51,060.23	2,979.88
General & Administrative Allocation	-	-	-	-
Unallocated	(171.92)	-	-	-
Total 2nd Tier Allocation	\$ 64,075.39	\$ -	\$ 51,060.23	\$ 2,979.88
Total Incoming Costs	81,304.42	-	64,789.65	3,781.13
Total Allocated Cost	\$ 561,605.45	\$ -	\$ 423,942.74	\$ 31,891.79

DEPARTMENT 6
FISCAL 2023

SAUK COUNTY, WISCONSIN
PERSONNEL
DEPARTMENTAL COSTS BY FUNCTION

Department: Personnel

Functions:	Health Care Center	Department Specific	General Government
Expenditures:			
Salaries & Wages	\$ 24,133.75	\$ 22,169.38	\$ 841.88
Fringe Benefits	8,501.30	7,809.33	296.56
Consultant and Contractual	-	-	-
Purchased Services	-	-	-
Telephone & Dain Line	-	-	-
Wellness	-	-	-
Postage & Box Rent	-	-	-
Office Supplies	-	-	-
MIS Departmental Chargebacks	-	-	-
Subscriptions & Dues	-	-	-
Advertising	-	3,840.00	-
Travel, Training & Mileage	-	-	-
Reference Checks	-	-	-
Employee Recognition	-	-	-
Employee Assistance	-	-	-
Total Expenditures	\$ 32,635.05	\$ 33,818.71	\$ 1,138.43
Cost Adjustments:			
General Property Taxes	-	-	(553,603.00)
American Rescue Plan Act	-	-	-
Section 125 Forfeitures	-	-	-
Cobra Administration Fees	-	-	-
Total Cost Adjustments	\$ -	\$ -	\$ (553,603.00)
General & Administrative Allocation	13,855.66	12,727.87	483.34
Disallowed / Capitalized	-	-	551,981.23
Incoming Costs			
1st Allocation			
Building Depreciation	348.91	361.56	12.17
Equipment Depreciation	22.88	23.71	0.80
Audit & Consulting Services	64.48	66.82	2.25

DEPARTMENT 6
FISCAL 2023

SAUK COUNTY, WISCONSIN
PERSONNEL
DEPARTMENTAL COSTS BY FUNCTION

Department: Personnel

Functions:	Health Care Center	Department Specific	General Government
Risk Management - P & L Insurance	417.73	432.88	14.57
Building Services & Communications	471.15	488.23	16.44
Total 1st Allocation	1,325.15	1,373.21	46.23
General & Administrative Allocation	-	-	-
Unallocated	-	-	(46.23)
Total 1st Tier Allocation	\$ 47,815.85	\$ 47,919.79	\$ -
2nd Allocation			
Building Depreciation	0.13	0.14	0.00
Equipment Depreciation	0.00	0.00	0.00
Audit & Consulting Services	0.35	0.36	0.01
Risk Management - P & L Insurance	31.18	32.31	1.09
Building Services & Communications	185.77	192.51	6.48
Personnel	181.83	188.43	6.34
Management Information Systems	1,996.28	2,068.68	69.64
Accounting Department	270.93	280.75	9.45
County Treasurer	85.74	88.85	2.99
County Administrator	363.45	376.63	12.68
Corporation Counsel	1,812.60	1,878.35	63.23
Court Commissioner	-	-	-
Sheriff's Office	-	-	-
Clerk of Courts	-	-	-
Total 2nd Allocation	4,928.27	5,107.01	171.92
General & Administrative Allocation	-	-	-
Unallocated	-	-	(171.92)
Total 2nd Tier Allocation	\$ 4,928.27	\$ 5,107.01	\$ -
Total Incoming Costs	6,253.41	6,480.22	-
Total Allocated Cost	\$ 52,744.12	\$ 53,026.80	\$ -

**DEPARTMENT 6
FISCAL 2023**

**SAUK COUNTY, WISCONSIN
PERSONNEL
FUNCTIONAL COST ALLOCATIONS**

Department: Personnel
Function: Personnel Administration

Total 1st Tier Allocation \$ 372,882.51
Total 2nd Tier Allocation 51,060.23

Total Allocated Cost \$ 423,942.74

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Risk Management - P & L Insurance	1.00	0.16%	592.61	-	592.61	-	592.61
Building Services & Communications	12.50	1.99%	7,407.63	-	7,407.63	-	7,407.63
Personnel	4.00	0.64%	2,370.44	-	2,370.44	-	2,370.44
Management Information Systems	8.50	1.35%	5,037.19	-	5,037.19	709.49	5,746.69
Accounting Department	5.00	0.79%	2,963.05	-	2,963.05	417.35	3,380.40
County Treasurer	3.00	0.48%	1,777.83	-	1,777.83	250.41	2,028.24
County Administrator	3.00	0.48%	1,777.83	-	1,777.83	250.41	2,028.24
Corporation Counsel	6.00	0.95%	3,555.66	-	3,555.66	500.82	4,056.48
Court Commissioner	2.00	0.32%	1,185.22	-	1,185.22	166.94	1,352.16
Sheriff's Office	145.19	23.07%	86,041.15	-	86,041.15	12,119.00	98,160.15
Clerk of Courts	12.00	1.91%	7,111.33	-	7,111.33	1,001.64	8,112.97
Child Support	11.52	1.83%	6,826.88	-	6,826.88	961.57	7,788.45
Human Services	127.81	20.31%	75,741.57	-	75,741.57	10,668.29	86,409.87
Health Care Center	100.87	16.03%	59,776.64	-	59,776.64	8,419.61	68,196.25
Public Health	38.72	6.15%	22,945.89	-	22,945.89	3,231.96	26,177.84
ADRC	24.72	3.93%	14,649.34	-	14,649.34	2,063.38	16,712.71
Highway	64.83	10.30%	38,418.95	-	38,418.95	5,411.36	43,830.31
Probate Court	2.00	0.32%	1,185.22	-	1,185.22	166.94	1,352.16
Circuit Courts	3.33	0.53%	1,973.39	-	1,973.39	277.95	2,251.35
UW-Extension	2.30	0.37%	1,363.00	-	1,363.00	191.98	1,554.99
Veterans Service	5.00	0.79%	2,963.05	-	2,963.05	417.35	3,380.40
Emergency Management	1.75	0.28%	1,037.07	-	1,037.07	146.07	1,183.14
District Attorney	7.80	1.24%	4,622.36	-	4,622.36	651.07	5,273.43
Register of Deeds	3.00	0.48%	1,777.83	-	1,777.83	250.41	2,028.24
Land Conservation, Planning & Zoning	19.55	3.11%	11,585.54	-	11,585.54	1,631.84	13,217.38
County Clerk	4.33	0.69%	2,566.00	-	2,566.00	361.42	2,927.43
All Other Departments	9.50	1.51%	5,629.80	-	5,629.80	792.96	6,422.77
Total	629.22	100.00%	\$ 372,882.51	\$ -	\$ 372,882.51	\$ 51,060.23	\$ 423,942.74

Allocation Basis: Number of Full Time Equivalent Employees by Department

Allocation Source: County Personnel Records & Reports



DEPARTMENT 6
FISCAL 2023

SAUK COUNTY, WISCONSIN
PERSONNEL
FUNCTIONAL COST ALLOCATIONS

Department: Personnel
Function: Labor Relations

Total 1st Tier Allocation \$ 28,911.91
Total 2nd Tier Allocation 2,979.88

Total Allocated Cost \$ 31,891.79

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Sheriff's Office	87.00	100.00%	28,911.91	-	28,911.91	2,979.88	31,891.79
Total	87.00	100.00%	\$ 28,911.91	\$ -	\$ 28,911.91	\$ 2,979.88	\$ 31,891.79

Allocation Basis: Number of Represented Employees by Department during 2023

Allocation Source: Personnel Records & Reports

DEPARTMENT 6
FISCAL 2023

SAUK COUNTY, WISCONSIN
PERSONNEL
FUNCTIONAL COST ALLOCATIONS

Department: Personnel
Function: Health Care Center

Total 1st Tier Allocation \$ 47,815.85
Total 2nd Tier Allocation 4,928.27
Total Allocated Cost \$ 52,744.12

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Health Care Center	100.00	100.00%	47,815.85	-	47,815.85	4,928.27	52,744.12
Total	100.00	100.00%	\$ 47,815.85	\$ -	\$ 47,815.85	\$ 4,928.27	\$ 52,744.12

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Personnel Activity Reports by Department Employees

**DEPARTMENT 6
FISCAL 2023**

**SAUK COUNTY, WISCONSIN
PERSONNEL
FUNCTIONAL COST ALLOCATIONS**

Department: Personnel
Function: Department Specific

Total 1st Tier Allocation \$ 47,919.79
Total 2nd Tier Allocation 5,107.01

Total Allocated Cost \$ 53,026.80

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Risk Management - P & L Insurance	29,978.71	88.65%	42,478.66	-	42,478.66	-	42,478.66
Sheriff's Office	3,550.00	10.50%	5,030.21	-	5,030.21	4,721.33	9,751.54
Highway	150.00	0.44%	212.54	-	212.54	199.49	412.04
Land Conservation, Planning & Zoning	140.00	0.41%	198.37	-	198.37	186.19	384.57
Total	33,818.71	100.00%	\$ 47,919.79	\$ -	\$ 47,919.79	\$ 5,107.01	\$ 53,026.80

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: County Financial Records and Reports & Completed 2023 Personnel Activity Reports

**DEPARTMENT 6
FISCAL 2023**

**SAUK COUNTY, WISCONSIN
PERSONNEL
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS**

Department: Personnel

Grantee Department	Total	Personnel		Health Care Center
		Administration	Labor Relations	
Building Depreciation	\$ -	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-	-
Audit & Consulting Services	-	-	-	-
Risk Management - P & L Insurance	43,071.27	592.61	-	-
Building Services & Communications	7,407.63	7,407.63	-	-
Personnel	2,370.44	2,370.44	-	-
Management Information Systems	5,746.69	5,746.69	-	-
Accounting Department	3,380.40	3,380.40	-	-
County Treasurer	2,028.24	2,028.24	-	-
County Administrator	2,028.24	2,028.24	-	-
Corporation Counsel	4,056.48	4,056.48	-	-
Court Commissioner	1,352.16	1,352.16	-	-
Sheriff's Office	139,803.48	98,160.15	31,891.79	-
Clerk of Courts	8,112.97	8,112.97	-	-
Child Support	7,788.45	7,788.45	-	-
Human Services	86,409.87	86,409.87	-	-
Health Care Center	120,940.37	68,196.25	-	52,744.12
Public Health	26,177.84	26,177.84	-	-
ADRC	16,712.71	16,712.71	-	-
Highway	44,242.34	43,830.31	-	-
Probate Court	1,352.16	1,352.16	-	-
Circuit Courts	2,251.35	2,251.35	-	-
Landfill	-	-	-	-
UW-Extension	1,554.99	1,554.99	-	-
Veterans Service	3,380.40	3,380.40	-	-
Emergency Management	1,183.14	1,183.14	-	-
District Attorney	5,273.43	5,273.43	-	-
Register of Deeds	2,028.24	2,028.24	-	-
Land Conservation, Planning & Zoning	13,601.94	13,217.38	-	-
County Clerk	2,927.43	2,927.43	-	-
Justice, Diversion & Support Program	-	-	-	-
All Other Departments	6,422.77	6,422.77	-	-
Total	\$ 561,605.45	\$ 423,942.74	\$ 31,891.79	\$ 52,744.12

DEPARTMENT 6
FISCAL 2023

SAUK COUNTY, WISCONSIN
PERSONNEL
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department:	Personnel
Grantee Department	<u>Department Specific</u>
Building Depreciation	\$ -
Equipment Depreciation	-
Audit & Consulting Services	-
Risk Management - P & L Insurance	42,478.66
Building Services & Communications	-
Personnel	-
Management Information Systems	-
Accounting Department	-
County Treasurer	-
County Administrator	-
Corporation Counsel	-
Court Commissioner	-
Sheriff's Office	9,751.54
Clerk of Courts	-
Child Support	-
Human Services	-
Health Care Center	-
Public Health	-
ADRC	-
Highway	412.04
Probate Court	-
Circuit Courts	-
Landfill	-
UW-Extension	-
Veterans Service	-
Emergency Management	-
District Attorney	-
Register of Deeds	-
Land Conservation, Planning & Zoning	384.57
County Clerk	-
Justice, Diversion & Support Program	-
All Other Departments	-
Total	\$ <u>53,026.80</u>

**DEPARTMENT 7
FISCAL 2023**

SAUK COUNTY, WISCONSIN

MANAGEMENT INFORMATION SYSTEMS

NATURE AND EXTENT OF SERVICES

The Management Information Systems (MIS) Department develops and coordinates information systems applications, provides training and technical/operational support and purchasing for all data processing needs for County departments.

Costs accumulated during 2023 for MIS services have been functionalized and are allocated as follows:

- **Technical Support**: Costs associated with specific departmental support are allocated based on the number of hours of support provided to benefiting departments in 2023.
- **General Operations**: Costs associated with the operation of general systems within the County are allocated based on the number of devices (laptops, workstations, monitors, printers, copiers, etc.) by department.
- **Department Specific**: Costs of departmental changes, associated with consulting, professional services and maintenance contracts that benefit specific departments have been identified and allocated directly to those departments.

Amounts previously direct billed have been offset against allocated costs. Interdepartmental charges include equipment and software outlay. For the purposes of this cost allocation plan, these amounts have been deducted and are recorded in Equipment Depreciation (Chapter 2) and are therefore excluded from the direct-billed amounts.

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 7
FISCAL 2023

SAUK COUNTY, WISCONSIN
MANAGEMENT INFORMATION SYSTEMS
DEPARTMENTAL COSTS BY FUNCTION

Department: Management Information Systems

Functions:	Total	General & Administrative	Programming & Technical Support	General Operations
Expenditures:				
Salaries & Wages	\$ 696,074.25	\$ 114,660.02	\$ 335,172.22	\$ 246,242.01
Fringe Benefits	197,641.82	32,556.32	95,168.08	69,917.42
Consultant & Contractual	35,273.57	-	-	35,273.57
Telephone	40,165.91	-	-	40,165.91
911 Expenses	90,999.12	-	-	-
Computer Support & Maintenance	1,186,080.23	-	-	969,645.14
Postage & Box Rent	111.39	111.39	-	-
Subscriptions & Dues	375.00	375.00	-	-
Travel, Training & Meals	360.36	360.36	-	-
Operating / Meeting Supplies	45,933.24	-	-	45,933.24
Capital Outlay	670,482.56	-	-	668,539.84
Total Expenditures	\$ 2,963,497.45	\$ 148,063.09	\$ 430,340.30	\$ 2,075,717.13
Cost Adjustments:				
General Property Taxes	(1,504,469.00)	(1,504,469.00)	-	-
Local Government Agency Payments	(18,709.15)	-	-	(18,709.15)
Total Cost Adjustments	\$ (1,523,178.15)	\$ (1,504,469.00)	\$ -	\$ (18,709.15)
General & Administrative Allocation	0.00	(148,063.09)	22,631.50	109,161.52
Disallowed / Capitalized	1,452,913.76	1,504,469.00	-	(51,555.24)
Incoming Costs				
1st Allocation				
Building Depreciation	13,474.68	-	2,059.61	9,934.39
Equipment Depreciation	62,956.15	-	9,622.87	46,415.27
Audit & Consulting Services	1,809.51	-	276.59	1,334.09
Risk Management - P & L Insurance	3,753.68	-	573.75	2,767.45
Building Services & Communications	45,298.56	-	6,923.90	33,396.98
Personnel	5,037.19	-	769.94	3,713.74

DEPARTMENT 7
FISCAL 2023

SAUK COUNTY, WISCONSIN
MANAGEMENT INFORMATION SYSTEMS
DEPARTMENTAL COSTS BY FUNCTION

Department: Management Information Systems

Functions:	Total	General & Administrative	Programming & Technical Support	General Operations
Total 1st Allocation	132,329.77	-	20,226.66	97,561.92
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	-
Total 1st Tier Allocation	\$ 3,025,562.83	\$ -	\$ 473,198.46	\$ 2,212,176.18
2nd Allocation				
Building Depreciation	5.19	-	0.79	3.83
Equipment Depreciation	10.75	-	1.64	7.92
Audit & Consulting Services	9.42	-	1.44	6.95
Risk Management - P & L Insurance	281.62	-	43.05	207.63
Building Services & Communications	8,642.29	-	1,320.98	6,371.65
Personnel	709.49	-	108.45	523.08
Management Information Systems	203,426.43	-	31,093.81	149,978.89
Accounting Department	10,731.35	-	1,640.29	7,911.83
County Treasurer	2,831.19	-	432.75	2,087.34
County Administrator	2,152.97	-	329.08	1,587.30
Corporation Counsel	2,344.39	-	358.34	1,728.44
Court Commissioner	-	-	-	-
Sheriff's Office	-	-	-	-
Clerk of Courts	-	-	-	-
Total 2nd Allocation	231,145.09	-	35,330.62	170,414.85
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	-
Total 2nd Tier Allocation	\$ 231,145.09	\$ -	\$ 35,330.62	\$ 170,414.85
Total Incoming Costs	363,474.86	-	55,557.28	267,976.77
Total Allocated Cost	\$ 3,256,707.92	\$ -	\$ 508,529.08	\$ 2,382,591.03

DEPARTMENT 7
FISCAL 2023

SAUK COUNTY, WISCONSIN
MANAGEMENT INFORMATION SYSTEMS
DEPARTMENTAL COSTS BY FUNCTION

Department: Management Information Systems

Functions:	<u>Department Specific</u>
Expenditures:	
Salaries & Wages	\$ -
Fringe Benefits	-
Consultant & Contractual	-
Telephone	-
911 Expenses	90,999.12
Computer Support & Maintenance	216,435.09
Postage & Box Rent	-
Subscriptions & Dues	-
Travel, Training & Meals	-
Operating / Meeting Supplies	-
Capital Outlay	1,942.72
	<hr/>
Total Expenditures	\$ 309,376.93
Cost Adjustments:	
General Property Taxes	-
Local Government Agency Payments	-
	<hr/>
Total Cost Adjustments	\$ -
General & Administrative Allocation	16,270.07
Disallowed / Capitalized	-
Incoming Costs	
1st Allocation	
Building Depreciation	1,480.68
Equipment Depreciation	6,918.00
Audit & Consulting Services	198.84
Risk Management - P & L Insurance	412.48
Building Services & Communications	4,977.68
Personnel	553.52
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DEPARTMENT 7
FISCAL 2023

SAUK COUNTY, WISCONSIN
MANAGEMENT INFORMATION SYSTEMS
DEPARTMENTAL COSTS BY FUNCTION

Department: Management Information Systems

Functions:	<u>Department Specific</u>
Total 1st Allocation	14,541.19
General & Administrative Allocation	-
Unallocated	-
Total 1st Tier Allocation	\$ 340,188.19
2nd Allocation	
Building Depreciation	0.57
Equipment Depreciation	1.18
Audit & Consulting Services	1.04
Risk Management - P & L Insurance	30.95
Building Services & Communications	949.67
Personnel	77.96
Management Information Systems	22,353.72
Accounting Department	1,179.23
County Treasurer	311.11
County Administrator	236.58
Corporation Counsel	257.62
Court Commissioner	-
Sheriff's Office	-
Clerk of Courts	-
Total 2nd Allocation	25,399.62
General & Administrative Allocation	-
Unallocated	-
Total 2nd Tier Allocation	\$ 25,399.62
Total Incoming Costs	39,940.81
Total Allocated Cost	<u>\$ 365,587.81</u>

**DEPARTMENT 7
FISCAL 2023**

**SAUK COUNTY, WISCONSIN
MANAGEMENT INFORMATION SYSTEMS
FUNCTIONAL COST ALLOCATIONS**

Department: Management Information Systems
Function: Programming & Technical Support

Total 1st Tier Allocation \$ 473,198.46
Total 2nd Tier Allocation 35,330.62

Total Allocated Cost \$ 508,529.08

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Building Services & Communications	191.17	2.15%	10,150.40	-	10,150.40	-	10,150.40
Personnel	482.06	5.41%	25,595.54	-	25,595.54	-	25,595.54
Accounting Department	155.95	1.75%	8,280.35	-	8,280.35	668.76	8,949.11
County Treasurer	66.86	0.75%	3,550.01	-	3,550.01	286.71	3,836.73
County Administrator	50.50	0.57%	2,681.36	-	2,681.36	216.56	2,897.92
Corporation Counsel	49.42	0.55%	2,624.01	-	2,624.01	211.93	2,835.94
Court Commissioner	16.29	0.18%	864.94	-	864.94	69.86	934.79
Sheriff's Office	543.56	6.10%	28,860.96	-	28,860.96	2,330.94	31,191.90
Clerk of Courts	68.49	0.77%	3,636.56	-	3,636.56	293.70	3,930.26
Child Support	78.99	0.89%	4,194.07	-	4,194.07	338.73	4,532.80
Human Services	1,186.73	13.32%	63,010.83	-	63,010.83	5,089.04	68,099.87
Health Care Center	386.23	4.33%	20,507.34	-	20,507.34	1,656.26	22,163.60
Public Health	400.07	4.49%	21,242.19	-	21,242.19	1,715.61	22,957.80
ADRC	371.10	4.16%	19,703.99	-	19,703.99	1,591.38	21,295.37
Highway	280.31	3.15%	14,883.39	-	14,883.39	1,202.05	16,085.44
Probate Court	11.04	0.12%	586.18	-	586.18	47.34	633.52
Circuit Courts	20.58	0.23%	1,092.72	-	1,092.72	88.25	1,180.97
UW-Extension	71.31	0.80%	3,786.29	-	3,786.29	305.80	4,092.09
Veterans Service	108.01	1.21%	5,734.92	-	5,734.92	463.18	6,198.10
Emergency Management	32.30	0.36%	1,715.01	-	1,715.01	138.51	1,853.52
District Attorney	21.61	0.24%	1,147.41	-	1,147.41	92.67	1,240.08
Register of Deeds	32.45	0.36%	1,722.97	-	1,722.97	139.15	1,862.13
Land Conservation, Planning & Zoning	206.60	2.32%	10,969.67	-	10,969.67	885.96	11,855.63
County Clerk	68.95	0.77%	3,660.98	-	3,660.98	295.68	3,956.66
Justice, Diversion & Support Program	75.96	0.85%	4,033.19	-	4,033.19	325.74	4,358.92
All Other Departments	3,935.56	44.16%	208,963.20	-	208,963.20	16,876.80	225,840.00
Total	8,912.10	100.00%	\$ 473,198.46	\$ -	\$ 473,198.46	\$ 35,330.62	\$ 508,529.08

Allocation Basis: Hours of Support Provided to Benefiting Departments During 2023

Allocation Source: MIS Department Personnel Activity Reports and Time Logs



**DEPARTMENT 7
FISCAL 2023**

**SAUK COUNTY, WISCONSIN
MANAGEMENT INFORMATION SYSTEMS
FUNCTIONAL COST ALLOCATIONS**

**Department: Management Information Systems
Function: General Operations**

Total 1st Tier Allocation \$ 2,212,176.18
Total 2nd Tier Allocation 170,414.85

Total Allocated Cost \$ 2,382,591.03

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Risk Management - P & L Insurance	4	0.12%	2,758.32	-	2,758.32	-	2,758.32
Building Services & Communications Personnel	104	3.24%	71,716.43	(45,239.97)	26,476.46	-	26,476.46
Management Information Systems	23	0.72%	15,860.37	(15,431.48)	428.89	-	428.89
Accounting Department	295	9.20%	203,426.43	-	203,426.43	-	203,426.43
County Treasurer	45	1.40%	31,031.15	(167,079.17)	(136,048.02)	2,756.53	(133,291.49)
County Administrator	32	1.00%	22,066.60	(49,816.92)	(27,750.32)	1,960.20	(25,790.13)
Corporation Counsel	21	0.65%	14,481.20	(8,097.55)	6,383.65	1,286.38	7,670.03
Court Commissioner	28	0.87%	19,308.27	(16,515.19)	2,793.08	1,715.17	4,508.26
Sheriff's Office	5	0.16%	3,447.91	(241.01)	3,206.90	306.28	3,513.18
Clerk of Courts	514	16.02%	354,444.69	(317,520.59)	36,924.10	31,485.71	68,409.80
Child Support	15	0.47%	10,343.72	(8,089.88)	2,253.84	918.84	3,172.68
Human Services	65	2.03%	44,822.77	(23,153.33)	21,669.44	3,981.66	25,651.10
Health Care Center	694	21.63%	478,569.29	(292,727.58)	185,841.71	42,511.83	228,353.53
Public Health	240	7.48%	165,499.46	(101,070.20)	64,429.26	14,701.50	79,130.76
ADRC	205	6.39%	141,364.13	(88,246.21)	53,117.92	12,557.53	65,675.44
Highway	153	4.77%	105,505.91	(43,036.94)	62,468.97	9,372.20	71,841.17
Probate Court	132	4.11%	91,024.71	(301,658.09)	(210,633.38)	8,085.82	(202,547.56)
Circuit Courts	4	0.12%	2,758.32	(2,120.88)	637.44	245.02	882.47
UW-Extension	15	0.47%	10,343.72	(7,706.32)	2,637.40	918.84	3,556.24
Veterans Service	59	1.84%	40,685.29	(16,452.75)	24,232.54	3,614.12	27,846.65
Emergency Management	35	1.09%	24,135.34	(10,730.71)	13,404.63	2,143.97	15,548.60
District Attorney	73	2.28%	50,339.42	(6,279.05)	44,060.37	4,471.71	48,532.08
Register of Deeds	52	1.62%	35,858.22	(4,832.65)	31,025.57	3,185.32	34,210.89
Land Conservation, Planning & Zoning	33	1.03%	22,756.18	(6,706.10)	16,050.08	2,021.46	18,071.53
County Clerk	120	3.74%	82,749.73	(42,439.61)	40,310.12	7,350.75	47,660.87
Justice, Diversion & Support Program	38	1.18%	26,204.08	(5,771.29)	20,432.79	2,327.74	22,760.53
All Other Departments	51	1.59%	35,168.64	(21,595.79)	13,572.85	3,124.07	16,696.91
	153	4.77%	105,505.91	(82,620.46)	22,885.45	9,372.20	32,257.65
Total	3,208	100.00%	\$ 2,212,176.18	\$ (1,685,179.72)	\$ 526,996.46	\$ 170,414.85	\$ 697,411.31

Allocation Basis: Computer Inventory by Department

Allocation Source: MIS Department - Inventory Allocation Records



**DEPARTMENT 7
FISCAL 2023**

**SAUK COUNTY, WISCONSIN
MANAGEMENT INFORMATION SYSTEMS
FUNCTIONAL COST ALLOCATIONS**

Department: Management Information Systems
Function: Department Specific

Total 1st Tier Allocation	\$ 340,188.19
Total 2nd Tier Allocation	<u>25,399.62</u>
Total Allocated Cost	\$ 365,587.81

	<u>Allocation Units</u>	<u>Allocated Percentage</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>1st Tier Allocation</u>	<u>2nd Tier Allocation</u>	<u>Total Allocated</u>
Grantee Department							
Accounting Department	7,802.00	2.52%	8,579.01	-	8,579.01	640.54	9,219.55
County Treasurer	62,700.00	20.27%	68,944.38	-	68,944.38	5,147.62	74,092.00
Sheriff's Office	190,370.60	61.53%	209,329.86	-	209,329.86	15,629.29	224,959.15
Public Health	48,180.51	15.57%	52,978.87	-	52,978.87	3,955.58	56,934.46
Register of Deeds	323.82	0.10%	356.07	-	356.07	26.59	382.66
Total	309,376.93	100.00%	\$ 340,188.19	\$ -	\$ 340,188.19	\$ 25,399.62	\$ 365,587.81

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Accounting Department and MIS - Records & Reports

**DEPARTMENT 7
FISCAL 2023**

**SAUK COUNTY, WISCONSIN
MANAGEMENT INFORMATION SYSTEMS
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS**

Department: Management Information Systems

Grantee Department	Total	Programming & Technical Support	General Operations	Department Specific
Building Depreciation	\$ -	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-	-
Audit & Consulting Services	-	-	-	-
Risk Management - P & L Insurance	2,758.32	-	2,758.32	-
Building Services & Communications	36,626.86	10,150.40	26,476.46	-
Personnel	26,024.43	25,595.54	428.89	-
Management Information Systems	203,426.43	-	203,426.43	-
Accounting Department	(115,122.83)	8,949.11	(133,291.49)	9,219.55
County Treasurer	52,138.60	3,836.73	(25,790.13)	74,092.00
County Administrator	10,567.95	2,897.92	7,670.03	-
Corporation Counsel	7,344.20	2,835.94	4,508.26	-
Court Commissioner	4,447.97	934.79	3,513.18	-
Sheriff's Office	324,560.85	31,191.90	68,409.80	224,959.15
Clerk of Courts	7,102.94	3,930.26	3,172.68	-
Child Support	30,183.90	4,532.80	25,651.10	-
Human Services	296,453.40	68,099.87	228,353.53	-
Health Care Center	101,294.36	22,163.60	79,130.76	-
Public Health	145,567.70	22,957.80	65,675.44	56,934.46
ADRC	93,136.55	21,295.37	71,841.17	-
Highway	(186,462.12)	16,085.44	(202,547.56)	-
Probate Court	1,515.99	633.52	882.47	-
Circuit Courts	4,737.21	1,180.97	3,556.24	-
Landfill	-	-	-	-
UW-Extension	31,938.74	4,092.09	27,846.65	-
Veterans Service	21,746.69	6,198.10	15,548.60	-
Emergency Management	50,385.59	1,853.52	48,532.08	-
District Attorney	35,450.97	1,240.08	34,210.89	-
Register of Deeds	20,316.31	1,862.13	18,071.53	382.66
Land Conservation, Planning & Zoning	59,516.50	11,855.63	47,660.87	-
County Clerk	26,717.19	3,956.66	22,760.53	-
Justice, Diversion & Support Program	21,055.84	4,358.92	16,696.91	-
All Other Departments	258,097.66	225,840.00	32,257.65	-
Total	\$ 1,571,528.20	\$ 508,529.08	\$ 697,411.31	\$ 365,587.81

**DEPARTMENT 8
FISCAL 2023**

SAUK COUNTY, WISCONSIN

ACCOUNTING DEPARTMENT

NATURE AND EXTENT OF SERVICES

The Sauk County Controller is responsible for all the accounting and financial services of the County. This includes review of invoices and preparation of accounts payable checks, payroll processing, budgeting, and providing general accounting assistance as needed to all county departments. Departmental costs have been assigned to primary functions based on Personnel Activity Reports (PARs) completed by each employee as follows:

- **Accounting**: Costs associated with day-to-day oversight of the County's accounting systems are allocated based on the number of accounting transactions during 2023 excluding the Health Care Center, which manages most of its own accounting activity.
- **Payroll**: Activities classified as payroll include maintaining payroll records, and processing payroll checks. Costs have been allocated to departments based on the number of payroll disbursements by department during 2023.
- **Budget**: Costs associated with the development and monitoring of the County's budget are allocated to departments based on the number of expenditure and receipt transactions during 2023.
- **Child Support**: Costs associated with the preparation of the monthly expenditure reports for Child Support are allocated to that program based on direct effort. Amounts previously direct billed have been appropriately offset against allocated costs.

All other costs of the Accounting Department, including direct support to elected officials, are considered General Government and have been properly disallowed from further allocation.

Ref.: 2 CFR 200 Subpart E.

**DEPARTMENT 8
FISCAL 2023**

**SAUK COUNTY, WISCONSIN
ACCOUNTING DEPARTMENT
DEPARTMENTAL COSTS BY FUNCTION**

Department: Accounting Department

Functions:	Total	General & Administrative	General Accounting	Payroll
Expenditures:				
Salaries & Wages	\$ 386,498.93	\$ 5,003.57	\$ 225,045.38	\$ 91,680.88
Fringe Benefits	136,445.45	1,766.41	79,447.62	32,366.04
Contracted Services	96,217.00	-	86,752.00	9,465.00
Postage and Box Rent	541.99	541.99	-	-
Office Supplies	7,397.03	7,397.03	-	-
Photo Copies	286.66	286.66	-	-
Forms and Printing	826.19	826.19	-	-
MIS Department Chargebacks	167,079.17	167,079.17	-	-
Subscriptions & Dues	670.00	670.00	-	-
Seminars & Registrations	907.00	907.00	-	-
Mileage	231.40	231.40	-	-
Meals and Lodging	180.00	180.00	-	-
Capital Outlay	2,721.00	2,721.00	-	-
Total Expenditures	\$ 800,001.82	\$ 187,610.42	\$ 391,245.00	\$ 133,511.92
Cost Adjustments:				
General Property Taxes	(773,944.00)	-	-	-
American Rescue Plan Act	(399.00)	-	(399.00)	-
Administrative Fees	(1,020.00)	-	-	(1,020.00)
Auditing & Consulting Services to Dept. 3	(86,353.00)	-	(86,353.00)	-
Total Cost Adjustments	\$ (861,716.00)	\$ -	\$ (86,752.00)	\$ (1,020.00)
General & Administrative Allocation	-	(187,610.42)	110,672.01	45,086.50
Disallowed / Capitalized	763,932.32	-	-	-
Incoming Costs				
1st Allocation				
Building Depreciation	4,131.35	-	2,639.44	900.71
Equipment Depreciation	9,142.29	-	5,840.83	1,993.18
Audit & Consulting Services	674.31	-	430.80	147.01
Risk Management - P & L Insurance	2,208.04	-	1,410.68	481.39
Building Services & Communications	5,332.44	-	3,406.79	1,162.56

**DEPARTMENT 8
FISCAL 2023**

**SAUK COUNTY, WISCONSIN
ACCOUNTING DEPARTMENT
DEPARTMENTAL COSTS BY FUNCTION**

Department: Accounting Department

Functions:	Total	General & Administrative	General Accounting	Payroll
Personnel	2,963.05	-	1,893.04	646.00
Management Information Systems	(119,188.66)	-	(76,147.33)	(25,985.19)
Total 1st Allocation	(94,737.17)	-	(60,525.74)	(20,654.34)
General & Administrative Allocation	-	-	-	-
Unallocated	1,135.94	-	-	-
Total 1st Tier Allocation	\$ 608,616.91	\$ -	\$ 354,639.27	\$ 156,924.07
2nd Allocation				
Building Depreciation	1.59	-	1.02	0.35
Equipment Depreciation	1.56	-	1.00	0.34
Audit & Consulting Services	3.76	-	2.40	0.82
Risk Management - P & L Insurance	165.66	-	105.84	36.12
Building Services & Communications	2,154.82	-	1,376.67	469.79
Personnel	417.35	-	266.64	90.99
Management Information Systems	4,065.83	-	2,597.58	886.42
Accounting Department	2,208.14	-	1,410.74	481.41
County Treasurer	739.52	-	472.47	161.23
County Administrator	2,825.60	-	1,805.22	616.03
Corporation Counsel	2,327.39	-	1,486.93	507.41
Court Commissioner	-	-	-	-
Sheriff's Office	-	-	-	-
Clerk of Courts	-	-	-	-
Total 2nd Allocation	14,911.23	-	9,526.49	3,250.91
General & Administrative Allocation	-	-	-	-
Unallocated	(178.79)	-	-	-
Total 2nd Tier Allocation	\$ 14,911.23	\$ -	\$ 9,526.49	\$ 3,250.91
Total Incoming Costs	(78,868.80)	-	(50,999.25)	(17,403.44)
Total Allocated Cost	\$ 623,349.35	\$ -	\$ 364,165.76	\$ 160,174.97

DEPARTMENT 8
FISCAL 2023

SAUK COUNTY, WISCONSIN
ACCOUNTING DEPARTMENT
DEPARTMENTAL COSTS BY FUNCTION

Department: Accounting Department

Functions:	Budgets	Child Support	General Government
Expenditures:			
Salaries & Wages	\$ 57,733.55	\$ 1,608.59	\$ 5,426.95
Fringe Benefits	20,381.64	567.88	1,915.87
Contracted Services	-	-	-
Postage and Box Rent	-	-	-
Office Supplies	-	-	-
Photo Copies	-	-	-
Forms and Printing	-	-	-
MIS Department Chargebacks	-	-	-
Subscriptions & Dues	-	-	-
Seminars & Registrations	-	-	-
Mileage	-	-	-
Meals and Lodging	-	-	-
Capital Outlay	-	-	-
Total Expenditures	\$ 78,115.19	\$ 2,176.47	\$ 7,342.83
Cost Adjustments:			
General Property Taxes	-	-	(773,944.00)
American Rescue Plan Act	-	-	-
Administrative Fees	-	-	-
Auditing & Consulting Services to Dept. 3	-	-	-
Total Cost Adjustments	\$ -	\$ -	\$ (773,944.00)
General & Administrative Allocation	28,392.00	791.07	2,668.85
Disallowed / Capitalized	-	-	763,932.32
Incoming Costs			
1st Allocation			
Building Depreciation	526.98	14.68	49.54
Equipment Depreciation	1,166.17	32.49	109.62
Audit & Consulting Services	86.01	2.40	8.09
Risk Management - P & L Insurance	281.65	7.85	26.48
Building Services & Communications	680.19	18.95	63.94

DEPARTMENT 8
FISCAL 2023

SAUK COUNTY, WISCONSIN
ACCOUNTING DEPARTMENT
DEPARTMENTAL COSTS BY FUNCTION

Department: Accounting Department

Functions:	Budgets	Child Support	General Government
Personnel	377.96	10.53	35.53
Management Information Systems	(15,203.42)	(423.60)	(1,429.12)
Total 1st Allocation	(12,084.45)	(336.70)	(1,135.94)
General & Administrative Allocation	-	-	-
Unallocated	-	-	1,135.94
Total 1st Tier Allocation	\$ 94,422.74	\$ 2,630.84	\$ -
2nd Allocation			
Building Depreciation	0.20	0.01	0.02
Equipment Depreciation	0.20	0.01	0.02
Audit & Consulting Services	0.48	0.01	0.05
Risk Management - P & L Insurance	21.13	0.59	1.99
Building Services & Communications	274.86	7.66	25.84
Personnel	53.24	1.48	5.00
Management Information Systems	518.63	14.45	48.75
Accounting Department	281.67	7.85	26.48
County Treasurer	94.33	2.63	8.87
County Administrator	360.43	10.04	33.88
Corporation Counsel	296.88	8.27	27.91
Court Commissioner	-	-	-
Sheriff's Office	-	-	-
Clerk of Courts	-	-	-
Total 2nd Allocation	1,902.04	53.00	178.79
General & Administrative Allocation	-	-	-
Unallocated	-	-	(178.79)
Total 2nd Tier Allocation	\$ 1,902.04	\$ 53.00	\$ -
Total Incoming Costs	(10,182.41)	(283.71)	-
Total Allocated Cost	\$ 96,324.78	\$ 2,683.83	\$ -

**DEPARTMENT 8
FISCAL 2023**

**SAUK COUNTY, WISCONSIN
ACCOUNTING DEPARTMENT
FUNCTIONAL COST ALLOCATIONS**

Department: Accounting Department
Function: General Accounting

Total 1st Tier Allocation \$ 354,639.27
Total 2nd Tier Allocation 9,526.49
Total Allocated Cost \$ 364,165.76

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Risk Management - P & L Insurance	185	0.33%	1,176.53	-	1,176.53	-	1,176.53
Building Services & Communications	1,892	3.39%	12,032.45	-	12,032.45	-	12,032.45
Personnel	319	0.57%	2,028.73	-	2,028.73	-	2,028.73
Management Information Systems	1,040	1.87%	6,614.03	-	6,614.03	-	6,614.03
Accounting Department	138	0.25%	877.63	-	877.63	-	877.63
County Treasurer	1,000	1.79%	6,359.65	-	6,359.65	182.53	6,542.18
County Administrator	392	0.70%	2,492.98	-	2,492.98	71.55	2,564.53
Corporation Counsel	487	0.87%	3,097.15	-	3,097.15	88.89	3,186.04
Court Commissioner	214	0.38%	1,360.96	-	1,360.96	39.06	1,400.03
Sheriff's Office	2,894	5.19%	18,404.81	-	18,404.81	528.26	18,933.07
Clerk of Courts	1,338	2.40%	8,509.21	-	8,509.21	244.23	8,753.44
Child Support	424	0.76%	2,696.49	-	2,696.49	77.39	2,773.88
Human Services	9,517	17.07%	60,524.75	-	60,524.75	1,737.18	62,261.93
Public Health	4,766	8.55%	30,310.07	-	30,310.07	869.96	31,180.03
ADRC	5,641	10.12%	35,874.76	-	35,874.76	1,029.68	36,904.44
Highway	5,863	10.51%	37,286.60	-	37,286.60	1,070.20	38,356.80
Probate Court	191	0.34%	1,214.69	-	1,214.69	34.86	1,249.56
Circuit Courts	976	1.75%	6,207.01	-	6,207.01	178.15	6,385.17
Landfill	233	0.42%	1,481.80	-	1,481.80	42.53	1,524.33
UW-Extension	257	0.46%	1,634.43	-	1,634.43	46.91	1,681.34
Veterans Service	191	0.34%	1,214.69	-	1,214.69	34.86	1,249.56
Emergency Management	250	0.45%	1,589.91	-	1,589.91	45.63	1,635.55
District Attorney	274	0.49%	1,742.54	-	1,742.54	50.01	1,792.56
Register of Deeds	855	1.53%	5,437.50	-	5,437.50	156.07	5,593.56
Land Conservation, Planning & Zoning	2,619	4.70%	16,655.91	-	16,655.91	478.06	17,133.97
County Clerk	302	0.54%	1,920.61	-	1,920.61	55.13	1,975.74
Justice, Diversion & Support Program	36	0.06%	228.95	-	228.95	6.57	235.52
All Other Departments	13,470	24.16%	85,664.42	-	85,664.42	2,458.74	88,123.17
Total	55,764	100.00%	\$ 354,639.27	\$ -	\$ 354,639.27	\$ 9,526.49	\$ 364,165.76

Allocation Basis: Accounting Transactions by Department During 2023 - Excluding the Health Care Center

Allocation Source: Financial Records & Reports - Accounting Department



**DEPARTMENT 8
FISCAL 2023**

**SAUK COUNTY, WISCONSIN
ACCOUNTING DEPARTMENT
FUNCTIONAL COST ALLOCATIONS**

Department: Accounting Department
Function: Payroll

Total 1st Tier Allocation \$ 156,924.07
Total 2nd Tier Allocation 3,250.91
Total Allocated Cost \$ 160,174.97

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Risk Management - P & L Insurance	26	0.15%	239.72	-	239.72	-	239.72
Building Services & Communications	335	1.97%	3,088.69	-	3,088.69	-	3,088.69
Personnel	105	0.62%	968.10	-	968.10	-	968.10
Management Information Systems	231	1.36%	2,129.82	-	2,129.82	-	2,129.82
Accounting Department	134	0.79%	1,235.48	-	1,235.48	-	1,235.48
County Treasurer	80	0.47%	737.60	-	737.60	16.06	753.66
County Administrator	79	0.46%	728.38	-	728.38	15.86	744.24
Corporation Counsel	159	0.93%	1,465.98	-	1,465.98	31.93	1,497.91
Court Commissioner	53	0.31%	488.66	-	488.66	10.64	499.30
Sheriff's Office	3,818	22.43%	35,201.89	-	35,201.89	766.69	35,968.58
Clerk of Courts	322	1.89%	2,968.83	-	2,968.83	64.66	3,033.49
Child Support	306	1.80%	2,821.31	-	2,821.31	61.45	2,882.76
Human Services	3,410	20.04%	31,440.13	-	31,440.13	684.76	32,124.89
Health Care Center	2,660	15.63%	24,525.15	-	24,525.15	534.15	25,059.30
Public Health	1,033	6.07%	9,524.24	-	9,524.24	207.44	9,731.68
ADRC	657	3.86%	6,057.53	-	6,057.53	131.93	6,189.46
Highway	1,728	10.15%	15,932.13	-	15,932.13	347.00	16,279.13
Probate Court	53	0.31%	488.66	-	488.66	10.64	499.30
Circuit Courts	89	0.52%	820.58	-	820.58	17.87	838.45
UW-Extension	62	0.36%	571.64	-	571.64	12.45	584.09
Veterans Service	132	0.78%	1,217.04	-	1,217.04	26.51	1,243.54
Emergency Management	46	0.27%	424.12	-	424.12	9.24	433.36
District Attorney	210	1.23%	1,936.20	-	1,936.20	42.17	1,978.37
Register of Deeds	80	0.47%	737.60	-	737.60	16.06	753.66
Land Conservation, Planning & Zoning	522	3.07%	4,812.83	-	4,812.83	104.82	4,917.65
County Clerk	116	0.68%	1,069.52	-	1,069.52	23.29	1,092.81
All Other Departments	574	3.37%	5,292.27	-	5,292.27	115.26	5,407.53
Total	17,020	100.00%	\$ 156,924.07	\$ -	\$ 156,924.07	\$ 3,250.91	\$ 160,174.97

Allocation Basis: Payroll Disbursements Issued by Department During 2023

Allocation Source: Financial Records & Reports - Accounting Department



**DEPARTMENT 8
FISCAL 2023**

**SAUK COUNTY, WISCONSIN
ACCOUNTING DEPARTMENT
FUNCTIONAL COST ALLOCATIONS**

Department: Accounting Department
Function: Budgets

Total 1st Tier Allocation	\$ 94,422.74
Total 2nd Tier Allocation	<u>1,902.04</u>
Total Allocated Cost	\$ 96,324.78

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Risk Management - P & L Insurance	60	0.13%	123.96	-	123.96	-	123.96
Building Services & Communications	1,649	3.61%	3,406.85	-	3,406.85	-	3,406.85
Personnel	259	0.57%	535.10	-	535.10	-	535.10
Management Information Systems	962	2.10%	1,987.50	-	1,987.50	-	1,987.50
Accounting Department	46	0.10%	95.04	-	95.04	-	95.04
County Treasurer	668	1.46%	1,380.09	-	1,380.09	29.74	1,409.83
County Administrator	283	0.62%	584.68	-	584.68	12.60	597.28
Corporation Counsel	407	0.89%	840.87	-	840.87	18.12	858.98
Court Commissioner	146	0.32%	301.64	-	301.64	6.50	308.14
Sheriff's Office	2,612	5.72%	5,396.41	-	5,396.41	116.28	5,512.69
Clerk of Courts	1,237	2.71%	2,555.65	-	2,555.65	55.07	2,610.72
Child Support	295	0.65%	609.47	-	609.47	13.13	622.60
Human Services	6,315	13.82%	13,046.84	-	13,046.84	281.12	13,327.96
Health Care Center	2,663	5.83%	5,501.78	-	5,501.78	118.55	5,620.32
Public Health	4,040	8.84%	8,346.67	-	8,346.67	179.85	8,526.52
ADRC	4,763	10.42%	9,840.39	-	9,840.39	212.03	10,052.42
Highway	4,298	9.40%	8,879.70	-	8,879.70	191.33	9,071.03
Probate Court	140	0.31%	289.24	-	289.24	6.23	295.47
Circuit Courts	879	1.92%	1,816.02	-	1,816.02	39.13	1,855.15
Landfill	131	0.29%	270.65	-	270.65	5.83	276.48
UW-Extension	151	0.33%	311.97	-	311.97	6.72	318.69
Veterans Service	129	0.28%	266.51	-	266.51	5.74	272.26
Emergency Management	210	0.46%	433.86	-	433.86	9.35	443.21
District Attorney	185	0.40%	382.21	-	382.21	8.24	390.45
Register of Deeds	775	1.70%	1,601.16	-	1,601.16	34.50	1,635.66
Land Conservation, Planning & Zoning	2,428	5.31%	5,016.27	-	5,016.27	108.09	5,124.35
County Clerk	227	0.50%	468.98	-	468.98	10.11	479.09
Justice, Diversion & Support Program	2	0.00%	4.13	-	4.13	0.09	4.22
All Other Departments	9,743	21.32%	20,129.11	-	20,129.11	433.72	20,562.83
Total	45,703	100.00%	\$ 94,422.74	\$ -	\$ 94,422.74	\$ 1,902.04	\$ 96,324.78

Allocation Basis: Invoices and Receipts Processed by Department During 2023

Allocation Source: Financial Records & Reports - Accounting Department



**DEPARTMENT 8
FISCAL 2023**

**SAUK COUNTY, WISCONSIN
ACCOUNTING DEPARTMENT
FUNCTIONAL COST ALLOCATIONS**

Department: Accounting Department
Function: Child Support

Total 1st Tier Allocation \$ 2,630.84
Total 2nd Tier Allocation 53.00

Total Allocated Cost \$ 2,683.83

	<u>Allocation Units</u>	<u>Allocated Percentage</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>1st Tier Allocation</u>	<u>2nd Tier Allocation</u>	<u>Total Allocated</u>
Grantee Department							
Child Support	100.00	100.00%	2,630.84	(2,176.47)	454.37	53.00	507.36
Total	100.00	100.00%	\$ 2,630.84	\$ (2,176.47)	\$ 454.37	\$ 53.00	\$ 507.36

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Monthly Child Support Expenditure Reports and Accounting Records & Reports

**DEPARTMENT 8
FISCAL 2023**

**SAUK COUNTY, WISCONSIN
ACCOUNTING DEPARTMENT
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS**

Department: Accounting Department

Grantee Department	Total	General		
		Accounting	Payroll	Budgets
Building Depreciation	\$ -	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-	-
Audit & Consulting Services	-	-	-	-
Risk Management - P & L Insurance	1,540.21	1,176.53	239.72	123.96
Building Services & Communications	18,527.99	12,032.45	3,088.69	3,406.85
Personnel	3,531.92	2,028.73	968.10	535.10
Management Information Systems	10,731.35	6,614.03	2,129.82	1,987.50
Accounting Department	2,208.14	877.63	1,235.48	95.04
County Treasurer	8,705.67	6,542.18	753.66	1,409.83
County Administrator	3,906.06	2,564.53	744.24	597.28
Corporation Counsel	5,542.93	3,186.04	1,497.91	858.98
Court Commissioner	2,207.46	1,400.03	499.30	308.14
Sheriff's Office	60,414.33	18,933.07	35,968.58	5,512.69
Clerk of Courts	14,397.65	8,753.44	3,033.49	2,610.72
Child Support	6,786.61	2,773.88	2,882.76	622.60
Human Services	107,714.78	62,261.93	32,124.89	13,327.96
Health Care Center	30,679.63	-	25,059.30	5,620.32
Public Health	49,438.22	31,180.03	9,731.68	8,526.52
ADRC	53,146.32	36,904.44	6,189.46	10,052.42
Highway	63,706.96	38,356.80	16,279.13	9,071.03
Probate Court	2,044.33	1,249.56	499.30	295.47
Circuit Courts	9,078.77	6,385.17	838.45	1,855.15
Landfill	1,800.81	1,524.33	-	276.48
UW-Extension	2,584.12	1,681.34	584.09	318.69
Veterans Service	2,765.36	1,249.56	1,243.54	272.26
Emergency Management	2,512.11	1,635.55	433.36	443.21
District Attorney	4,161.37	1,792.56	1,978.37	390.45
Register of Deeds	7,982.88	5,593.56	753.66	1,635.66
Land Conservation, Planning & Zoning	27,175.97	17,133.97	4,917.65	5,124.35
County Clerk	3,547.64	1,975.74	1,092.81	479.09
Justice, Diversion & Support Program	239.74	235.52	-	4.22
All Other Departments	114,093.53	88,123.17	5,407.53	20,562.83
Total	\$ 621,172.88	\$ 364,165.76	\$ 160,174.97	\$ 96,324.78

DEPARTMENT 8
FISCAL 2023

SAUK COUNTY, WISCONSIN
ACCOUNTING DEPARTMENT
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Accounting Department

Grantee Department	<u>Child Support</u>
Building Depreciation	\$ -
Equipment Depreciation	-
Audit & Consulting Services	-
Risk Management - P & L Insurance	-
Building Services & Communications	-
Personnel	-
Management Information Systems	-
Accounting Department	-
County Treasurer	-
County Administrator	-
Corporation Counsel	-
Court Commissioner	-
Sheriff's Office	-
Clerk of Courts	-
Child Support	507.36
Human Services	-
Health Care Center	-
Public Health	-
ADRC	-
Highway	-
Probate Court	-
Circuit Courts	-
Landfill	-
UW-Extension	-
Veterans Service	-
Emergency Management	-
District Attorney	-
Register of Deeds	-
Land Conservation, Planning & Zoning	-
County Clerk	-
Justice, Diversion & Support Program	-
All Other Departments	-
	<hr/>
Total	\$ <u>507.36</u>

**DEPARTMENT 9
FISCAL 2023**

SAUK COUNTY, WISCONSIN

COUNTY TREASURER

NATURE AND EXTENT OF SERVICES

The County Treasurer is responsible for receiving and accounting for all monies coming into the County. Additionally, this position manages the County's investment portfolio. The portion of activity related to collecting taxes and investing County money is considered General Government and has been removed from allocation in this plan.

The balance of departmental activities has been identified based on Personnel Activity Reports (PARs) completed by the employees. Related costs are allocated per the following functional activities:

- **General Receipts**: Costs related to the receipting of monies are allocated to benefiting departments based on the number of receipts processed by department in 2023.
- **Disbursements**: Costs related to the disbursement of funds and reconciling bank statements are allocated to departments based on the total number of checks processed by department during 2023.

Ref.: 2 CFR 200 Subpart E.

**DEPARTMENT 9
FISCAL 2023**

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

Department: County Treasurer

Functions:	Total	General & Administrative	Receipts	Disbursements
Expenditures:				
Salaries & Wages	\$ 205,519.87	\$ 44,022.36	\$ 29,122.17	\$ 43,015.31
Fringe Benefits	77,295.89	16,556.78	10,952.83	16,178.03
Postage & Box Rent	50,235.34	50,235.34	-	-
Office Supplies and Expense	664.80	664.80	-	-
Forms & Printing	9,747.57	9,747.57	-	-
MIS Departmental Chargebacks	49,816.92	49,816.92	-	-
Publication of Legal Notices	363.00	-	-	-
Subscriptions & Dues	100.00	100.00	-	-
Travel, Training & Meals	2,168.65	2,168.65	-	-
Officials Bond	1,288.00	1,288.00	-	-
Total Expenditures	\$ 397,200.04	\$ 174,600.42	\$ 40,074.99	\$ 59,193.34
Cost Adjustments:				
General Property Taxes	559,519.00	-	-	-
Forest Crop Tax	(65.28)	-	-	-
Managed Forest Land Taxes	(89,301.58)	-	-	-
Payment in Lieu of Taxes	(106,457.21)	-	-	-
Forest Land Aid	(20,536.93)	-	-	-
Interest/Penalty on Taxes	(652,386.28)	-	-	-
Ag Use Conv Charge	(9,468.41)	-	-	-
Copier/Postage/Misc. Revenue	(494.39)	(494.39)	-	-
Letter & Search Fees	(31,529.39)	-	-	-
Local Govt/Agency Payments	(36,495.52)	-	-	-
TIF District Overruns	(38,534.00)	-	-	-
Interest on Investments	(3,932,274.83)	-	-	-
Unearned Gain/Loss on Investment	847.67	-	-	-
Gain on Sale of Tax Deeds	(39,079.48)	-	-	-
Total Cost Adjustments	\$ (4,396,256.63)	\$ (494.39)	\$ -	\$ -
General & Administrative Allocation	-	(174,106.03)	31,395.81	46,373.62
Disallowed / Capitalized	4,176,094.35	-	-	-

**DEPARTMENT 9
FISCAL 2023**

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

Department: County Treasurer

Functions:	Total	General & Administrative	Receipts	Disbursements
Incoming Costs				
1st Allocation				
Building Depreciation	5,713.69	-	1,028.65	1,519.38
Equipment Depreciation	13,279.03	-	2,390.65	3,531.14
Audit & Consulting Services	1,609.14	-	289.70	427.90
Risk Management - P & L Insurance	1,421.57	-	255.93	378.02
Building Services & Communications	10,805.19	-	1,945.28	2,873.30
Personnel	1,777.83	-	320.07	472.76
Management Information Systems	44,744.06	-	8,055.35	11,898.27
Accounting Department	8,477.34	-	1,526.19	2,254.28
Total 1st Allocation	87,827.84	-	15,811.80	23,355.04
General & Administrative Allocation	-	-	-	-
Unallocated	(48,661.00)	-	-	-
Total 1st Tier Allocation	\$ 216,204.59	\$ -	\$ 87,282.60	\$ 128,922.00
2nd Allocation				
Building Depreciation	2.20	-	0.40	0.59
Equipment Depreciation	2.27	-	0.41	0.60
Audit & Consulting Services	8.30	-	1.49	2.21
Risk Management - P & L Insurance	202.49	-	36.46	53.85
Building Services & Communications	3,604.97	-	649.01	958.63
Personnel	250.41	-	45.08	66.59
Management Information Systems	7,394.54	-	1,331.25	1,966.34
Accounting Department	228.34	-	41.11	60.72
County Treasurer	3,245.94	-	584.37	863.15
County Administrator	963.40	-	173.44	256.19
Corporation Counsel	5,291.63	-	952.66	1,407.14
Court Commissioner	-	-	-	-
Sheriff's Office	-	-	-	-
Clerk of Courts	-	-	-	-
Total 2nd Allocation	21,194.49	-	3,815.68	5,636.01

DEPARTMENT 9
FISCAL 2023

SAUK COUNTY, WISCONSIN
COUNTY TREASURER
DEPARTMENTAL COSTS BY FUNCTION

Department: County Treasurer

Functions:	Total	General & Administrative	Receipts	Disbursements
General & Administrative Allocation	-	-	-	-
Unallocated	(11,742.81)	-	-	-
Total 2nd Tier Allocation	\$ 9,451.69	\$ -	\$ 3,815.68	\$ 5,636.01
Total Incoming Costs	48,618.52	-	19,627.48	28,991.05
Total Allocated Cost	\$ 225,656.28	\$ -	\$ 91,098.28	\$ 134,558.00

DEPARTMENT 9
FISCAL 2023

SAUK COUNTY, WISCONSIN
COUNTY TREASURER
DEPARTMENTAL COSTS BY FUNCTION

Department: County Treasurer

Functions: General Government

Expenditures:

Salaries & Wages	\$ 89,360.04
Fringe Benefits	33,608.25
Postage & Box Rent	-
Office Supplies and Expense	-
Forms & Printing	-
MIS Departmental Chargebacks	-
Publication of Legal Notices	363.00
Subscriptions & Dues	-
Travel, Training & Meals	-
Officials Bond	-

Total Expenditures \$ **123,331.29**

Cost Adjustments:

General Property Taxes	559,519.00
Forest Crop Tax	(65.28)
Managed Forest Land Taxes	(89,301.58)
Payment in Lieu of Taxes	(106,457.21)
Forest Land Aid	(20,536.93)
Interest/Penalty on Taxes	(652,386.28)
Ag Use Conv Charge	(9,468.41)
Copier/Postage/Misc. Revenue	-
Letter & Search Fees	(31,529.39)
Local Govt/Agency Payments	(36,495.52)
TIF District Overruns	(38,534.00)
Interest on Investments	(3,932,274.83)
Unearned Gain/Loss on Investment	847.67
Gain on Sale of Tax Deeds	(39,079.48)

Total Cost Adjustments \$ **(4,395,762.24)**

General & Administrative Allocation 96,336.60

Disallowed / Capitalized 4,176,094.35

DEPARTMENT 9
FISCAL 2023

SAUK COUNTY, WISCONSIN
COUNTY TREASURER
DEPARTMENTAL COSTS BY FUNCTION

Department: County Treasurer

Functions: General Government

Incoming Costs

1st Allocation

Building Depreciation	3,165.67
Equipment Depreciation	7,357.24
Audit & Consulting Services	891.54
Risk Management - P & L Insurance	787.62
Building Services & Communications	5,986.61
Personnel	985.01
Management Information Systems	24,790.44
Accounting Department	4,696.87

Total 1st Allocation 48,661.00

General & Administrative Allocation -

Unallocated (48,661.00)

Total 1st Tier Allocation \$ -

2nd Allocation

Building Depreciation	1.22
Equipment Depreciation	1.26
Audit & Consulting Services	4.60
Risk Management - P & L Insurance	112.19
Building Services & Communications	1,997.33
Personnel	138.74
Management Information Systems	4,096.94
Accounting Department	126.51
County Treasurer	1,798.41
County Administrator	533.77
Corporation Counsel	2,931.83
Court Commissioner	-
Sheriff's Office	-
Clerk of Courts	-

Total 2nd Allocation 11,742.81

DEPARTMENT 9
FISCAL 2023

SAUK COUNTY, WISCONSIN
COUNTY TREASURER
DEPARTMENTAL COSTS BY FUNCTION

Department: County Treasurer

Functions: General
Government

General & Administrative Allocation	-
Unallocated	(11,742.81)
Total 2nd Tier Allocation	\$ -
Total Incoming Costs	-
Total Allocated Cost	<u><u>\$ -</u></u>

**DEPARTMENT 9
FISCAL 2023**

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

Department: County Treasurer
Function: Receipts

Total 1st Tier Allocation	\$ 87,282.60
Total 2nd Tier Allocation	<u>3,815.68</u>
Total Allocated Cost	\$ 91,098.28

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Risk Management - P & L Insurance	9	0.05%	41.05	-	41.05	-	41.05
Building Services & Communications	293	1.53%	1,336.42	-	1,336.42	-	1,336.42
Personnel	56	0.29%	255.43	-	255.43	-	255.43
Management Information Systems	17	0.09%	77.54	-	77.54	-	77.54
Accounting Department	1	0.01%	4.56	-	4.56	-	4.56
County Treasurer	601	3.14%	2,741.26	-	2,741.26	-	2,741.26
County Administrator	121	0.63%	551.90	-	551.90	25.43	577.33
Corporation Counsel	1	0.01%	4.56	-	4.56	0.21	4.77
Court Commissioner	42	0.22%	191.57	-	191.57	8.83	200.39
Sheriff's Office	666	3.48%	3,037.74	-	3,037.74	139.94	3,177.68
Clerk of Courts	299	1.56%	1,363.79	-	1,363.79	62.83	1,426.62
Child Support	37	0.19%	168.76	-	168.76	7.77	176.54
Human Services	629	3.29%	2,868.98	-	2,868.98	132.17	3,001.15
Health Care Center	627	3.28%	2,859.86	-	2,859.86	131.75	2,991.60
Public Health	2,460	12.86%	11,220.48	-	11,220.48	516.91	11,737.39
ADRC	2,276	11.89%	10,381.23	-	10,381.23	478.25	10,859.48
Highway	176	0.92%	802.77	-	802.77	36.98	839.75
Probate Court	90	0.47%	410.51	-	410.51	18.91	429.42
Circuit Courts	2	0.01%	9.12	-	9.12	0.42	9.54
UW-Extension	24	0.13%	109.47	-	109.47	5.04	114.51
Veterans Service	5	0.03%	22.81	-	22.81	1.05	23.86
Emergency Management	15	0.08%	68.42	-	68.42	3.15	71.57
District Attorney	43	0.22%	196.13	-	196.13	9.04	205.17
Register of Deeds	751	3.92%	3,425.44	-	3,425.44	157.80	3,583.25
Land Conservation, Planning & Zoning	1,567	8.19%	7,147.36	-	7,147.36	329.27	7,476.62
County Clerk	129	0.67%	588.39	-	588.39	27.11	615.50
Justice, Diversion & Support Program	2	0.01%	9.12	-	9.12	0.42	9.54
All Other Departments	8,197	42.84%	37,387.93	-	37,387.93	1,722.40	39,110.33
Total	19,136	100.00%	\$ 87,282.60	\$ -	\$ 87,282.60	\$ 3,815.68	\$ 91,098.28

Allocation Basis: General Receipts Processed by Department During 2023

Allocation Source: Financial Records & Reports - Accounting Department



**DEPARTMENT 9
FISCAL 2023**

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

Department: County Treasurer
Function: Disbursements

Total 1st Tier Allocation	\$ 128,922.00
Total 2nd Tier Allocation	5,636.01
Total Allocated Cost	\$ 134,558.00

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Risk Management - P & L Insurance	44	0.17%	215.59	-	215.59	-	215.59
Building Services & Communications	809	3.07%	3,963.89	-	3,963.89	-	3,963.89
Personnel	176	0.67%	862.35	-	862.35	-	862.35
Management Information Systems	562	2.14%	2,753.65	-	2,753.65	-	2,753.65
Accounting Department	150	0.57%	734.96	-	734.96	-	734.96
County Treasurer	103	0.39%	504.67	-	504.67	-	504.67
County Administrator	136	0.52%	666.36	-	666.36	31.33	697.69
Corporation Counsel	301	1.14%	1,474.82	-	1,474.82	69.33	1,544.16
Court Commissioner	89	0.34%	436.08	-	436.08	20.50	456.58
Sheriff's Office	4,499	17.10%	22,043.94	-	22,043.94	1,036.31	23,080.25
Clerk of Courts	650	2.47%	3,184.83	-	3,184.83	149.72	3,334.55
Child Support	396	1.51%	1,940.30	-	1,940.30	91.22	2,031.51
Human Services	5,399	20.52%	26,453.70	-	26,453.70	1,243.62	27,697.32
Health Care Center	3,372	12.82%	16,521.93	-	16,521.93	776.71	17,298.64
Public Health	1,586	6.03%	7,770.99	-	7,770.99	365.32	8,136.31
ADRC	1,527	5.80%	7,481.91	-	7,481.91	351.73	7,833.64
Highway	3,170	12.05%	15,532.18	-	15,532.18	730.18	16,262.36
Probate Court	70	0.27%	342.98	-	342.98	16.12	359.11
Circuit Courts	396	1.51%	1,940.30	-	1,940.30	91.22	2,031.51
Landfill	46	0.17%	225.39	-	225.39	10.60	235.98
UW-Extension	106	0.40%	519.37	-	519.37	24.42	543.79
Veterans Service	175	0.67%	857.45	-	857.45	40.31	897.76
Emergency Management	114	0.43%	558.57	-	558.57	26.26	584.83
District Attorney	260	0.99%	1,273.93	-	1,273.93	59.89	1,333.82
Register of Deeds	88	0.33%	431.18	-	431.18	20.27	451.45
Land Conservation, Planning & Zoning	823	3.13%	4,032.49	-	4,032.49	189.57	4,222.06
County Clerk	150	0.57%	734.96	-	734.96	34.55	769.51
All Other Departments	1,115	4.24%	5,463.21	-	5,463.21	256.83	5,720.04
Total	26,312	100.00%	\$ 128,922.00	\$ -	\$ 128,922.00	\$ 5,636.01	\$ 134,558.00

Allocation Basis: Total Disbursements Processed by Department During 2023

Allocation Source: Financial Records & Reports - Accounting Department



DEPARTMENT 9
FISCAL 2023

SAUK COUNTY, WISCONSIN
COUNTY TREASURER
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: County Treasurer

Grantee Department	Total	Receipts	Disbursements
Building Depreciation	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-
Audit & Consulting Services	-	-	-
Risk Management - P & L Insurance	256.64	41.05	215.59
Building Services & Communications	5,300.31	1,336.42	3,963.89
Personnel	1,117.78	255.43	862.35
Management Information Systems	2,831.19	77.54	2,753.65
Accounting Department	739.52	4.56	734.96
County Treasurer	3,245.94	2,741.26	504.67
County Administrator	1,275.02	577.33	697.69
Corporation Counsel	1,548.93	4.77	1,544.16
Court Commissioner	656.97	200.39	456.58
Sheriff's Office	26,257.93	3,177.68	23,080.25
Clerk of Courts	4,761.17	1,426.62	3,334.55
Child Support	2,208.05	176.54	2,031.51
Human Services	30,698.47	3,001.15	27,697.32
Health Care Center	20,290.25	2,991.60	17,298.64
Public Health	19,873.71	11,737.39	8,136.31
ADRC	18,693.11	10,859.48	7,833.64
Highway	17,102.11	839.75	16,262.36
Probate Court	788.52	429.42	359.11
Circuit Courts	2,041.06	9.54	2,031.51
Landfill	235.98	-	235.98
UW-Extension	658.30	114.51	543.79
Veterans Service	921.62	23.86	897.76
Emergency Management	656.40	71.57	584.83
District Attorney	1,538.99	205.17	1,333.82
Register of Deeds	4,034.69	3,583.25	451.45
Land Conservation, Planning & Zoning	11,698.68	7,476.62	4,222.06
County Clerk	1,385.01	615.50	769.51
Justice, Diversion & Support Program	9.54	9.54	-
All Other Departments	44,830.38	39,110.33	5,720.04
Total	\$ 225,656.28	\$ 91,098.28	\$ 134,558.00

**DEPARTMENT 10
FISCAL 2023**

SAUK COUNTY, WISCONSIN

COUNTY ADMINISTRATOR

NATURE AND EXTENT OF SERVICES

The County Administrator Coordinator oversees the delegation of the activities and responsibilities of all County departments through their respective department heads and committees.

Costs and activities of this office have been analyzed based on a time/effort analysis provided by the Administrative Coordinator and functionalized as follows:

- **Accounting & Budgeting**: Costs related to the overall management and coordination of departmental budgets are allocated based on the number of expenditure transactions by department during 2023.
- **Personnel**: Related activities are allocated based on the number of full-time equivalent employees by department.
- **Department Coordination**: Specific departmental support to departments is allocated based on a time/effort analysis completed for 2023.

Activities and related expenditures for service to the County Board and its committees (or to the general public) are considered General Government and therefore removed from further allocation.

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 10
FISCAL 2023

SAUK COUNTY, WISCONSIN
COUNTY ADMINISTRATOR
DEPARTMENTAL COSTS BY FUNCTION

Department: County Administrator

Functions:	Total	General & Administrative	Budgeting
Expenditures:			
Salaries & Wages	\$ 273,634.64	\$ 51,607.49	\$ 19,236.52
Fringe Benefits	76,238.52	14,378.58	5,359.57
Contracted Services	11,182.65	-	-
Community Development Grants	1,076,797.12	-	-
Telephone	1,175.42	587.71	-
Postage and Box Rent	76.43	76.43	-
Office Supplies and Expense	1,520.83	1,227.99	-
MIS Chargebacks	8,097.55	8,097.55	-
Seminars and Registrations	1,401.32	330.00	-
Travel, Training & Meals	4,553.07	1,593.48	-
Community Events	9,999.57	-	-
Total Expenditures	\$ 1,464,677.12	\$ 77,899.24	\$ 24,596.08
Cost Adjustments:			
General Property Taxes	(329,476.00)	-	-
Ho-Chunk Gaming Grant	(10,000.00)	(10,000.00)	-
American Rescue Plan Act	(755,344.49)	-	-
Miscellaneous Revenues	(680.00)	(680.00)	-
Local Govt/Agency Payments	(1,000.00)	-	-
Interest on Loan Payments	(17,648.61)	-	-
Principal Repayments	(33,114.75)	-	-
Total Cost Adjustments	\$ (1,147,263.85)	\$ (10,680.00)	\$ -
General & Administrative Allocation	-	(67,219.24)	5,823.90
Disallowed / Capitalized	(214,019.05)	-	-
Incoming Costs			
1st Allocation			
Building Depreciation	2,057.04	-	36.48
Equipment Depreciation	213.07	-	3.78
Audit & Consulting Services	859.41	-	15.24

DEPARTMENT 10
FISCAL 2023

SAUK COUNTY, WISCONSIN
COUNTY ADMINISTRATOR
DEPARTMENTAL COSTS BY FUNCTION

Department: County Administrator

Functions:	Total	General & Administrative	Budgeting
Risk Management - P & L Insurance	1,324.83	-	23.50
Building Services & Communications	2,579.35	-	45.75
Personnel	1,777.83	-	31.53
Management Information Systems	9,065.01	-	160.78
Accounting Department	3,806.04	-	67.50
County Treasurer	1,218.27	-	21.61
Total 1st Allocation	22,900.86	-	406.17
General & Administrative Allocation	-	-	-
Unallocated	(21,516.84)	-	-
Total 1st Tier Allocation	\$ 104,778.24	\$ -	\$ 30,826.16
2nd Allocation			
Building Depreciation	0.79	-	0.01
Equipment Depreciation	0.04	-	0.00
Audit & Consulting Services	4.58	-	0.08
Risk Management - P & L Insurance	99.40	-	1.76
Building Services & Communications	1,059.11	-	18.78
Personnel	250.41	-	4.44
Management Information Systems	1,502.94	-	26.66
Accounting Department	100.02	-	1.77
County Treasurer	56.75	-	1.01
County Administrator	5,910.63	-	104.83
Corporation Counsel	12,090.38	-	214.44
Court Commissioner	-	-	-
Sheriff's Office	-	-	-
Clerk of Courts	-	-	-
Total 2nd Allocation	21,075.04	-	373.79
General & Administrative Allocation	-	-	-
Unallocated	(19,801.37)	-	-

DEPARTMENT 10
FISCAL 2023

SAUK COUNTY, WISCONSIN
COUNTY ADMINISTRATOR
DEPARTMENTAL COSTS BY FUNCTION

Department: County Administrator

Functions:	<u>Total</u>	<u>General & Administrative</u>	<u>Budgeting</u>
Total 2nd Tier Allocation	\$ 1,273.67	\$ -	\$ 373.79
Total Incoming Costs	2,657.69	-	779.96
Total Allocated Cost	<u>\$ 106,051.91</u>	<u>\$ -</u>	<u>\$ 31,199.95</u>

DEPARTMENT 10
FISCAL 2023

SAUK COUNTY, WISCONSIN
COUNTY ADMINISTRATOR
DEPARTMENTAL COSTS BY FUNCTION

Department: County Administrator

Functions:	Personnel	Department Coordination	General Government
Expenditures:			
Salaries & Wages	\$ 27,035.10	\$ 18,415.61	\$ 157,339.92
Fringe Benefits	7,532.37	5,130.85	43,837.15
Contracted Services	-	1,100.00	10,082.65
Community Development Grants	-	-	1,076,797.12
Telephone	-	-	587.71
Postage and Box Rent	-	-	-
Office Supplies and Expense	-	-	292.84
MIS Chargebacks	-	-	-
Seminars and Registrations	-	-	1,071.32
Travel, Training & Meals	-	-	2,959.59
Community Events	-	-	9,999.57
Total Expenditures	\$ 34,567.47	\$ 24,646.46	\$ 1,302,967.87
Cost Adjustments:			
General Property Taxes	-	-	(329,476.00)
Ho-Chunk Gaming Grant	-	-	-
American Rescue Plan Act	-	-	(755,344.49)
Miscellaneous Revenues	-	-	-
Local Govt/Agency Payments	-	-	(1,000.00)
Interest on Loan Payments	-	-	(17,648.61)
Principal Repayments	-	-	(33,114.75)
Total Cost Adjustments	\$ -	\$ -	\$ (1,136,583.85)
General & Administrative Allocation	8,184.94	5,575.37	47,635.03
Disallowed / Capitalized	-	-	(214,019.05)
Incoming Costs			
1st Allocation			
Building Depreciation	51.27	36.56	1,932.73
Equipment Depreciation	5.31	3.79	200.19
Audit & Consulting Services	21.42	15.27	807.48

DEPARTMENT 10
FISCAL 2023

SAUK COUNTY, WISCONSIN
COUNTY ADMINISTRATOR
DEPARTMENTAL COSTS BY FUNCTION

Department: County Administrator

Functions:	Personnel	Department Coordination	General Government
Risk Management - P & L Insurance	33.02	23.55	1,244.76
Building Services & Communications	64.29	45.84	2,423.47
Personnel	44.32	31.60	1,670.39
Management Information Systems	225.96	161.11	8,517.17
Accounting Department	94.87	67.64	3,576.02
County Treasurer	30.37	21.65	1,144.64
Total 1st Allocation	570.84	407.00	21,516.84
General & Administrative Allocation	-	-	-
Unallocated	-	-	(21,516.84)
Total 1st Tier Allocation	\$ 43,323.25	\$ 30,628.84	\$ 0.00
2nd Allocation			
Building Depreciation	0.02	0.01	0.74
Equipment Depreciation	0.00	0.00	0.03
Audit & Consulting Services	0.11	0.08	4.30
Risk Management - P & L Insurance	2.48	1.77	93.39
Building Services & Communications	26.40	18.82	995.11
Personnel	6.24	4.45	235.28
Management Information Systems	37.46	26.71	1,412.11
Accounting Department	2.49	1.78	93.97
County Treasurer	1.41	1.01	53.32
County Administrator	147.33	105.05	5,553.42
Corporation Counsel	301.37	214.88	11,359.70
Court Commissioner	-	-	-
Sheriff's Office	-	-	-
Clerk of Courts	-	-	-
Total 2nd Allocation	525.33	374.56	19,801.37
General & Administrative Allocation	-	-	-
Unallocated	-	-	(19,801.37)

DEPARTMENT 10
FISCAL 2023

SAUK COUNTY, WISCONSIN
COUNTY ADMINISTRATOR
DEPARTMENTAL COSTS BY FUNCTION

Department: County Administrator

Functions:	Personnel	Department Coordination	General Government
Total 2nd Tier Allocation	\$ 525.33	\$ 374.56	\$ -
Total Incoming Costs	1,096.16	781.56	-
Total Allocated Cost	\$ 43,848.57	\$ 31,003.39	\$ 0.00

**DEPARTMENT 10
FISCAL 2023**

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

**Department: County Administrator
Function: Budgeting**

Total 1st Tier Allocation	\$ 30,826.16
Total 2nd Tier Allocation	373.79
Total Allocated Cost	\$ 31,199.95

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Risk Management - P & L Insurance	60	0.13%	40.47	-	40.47	-	40.47
Building Services & Communications	1,649	3.61%	1,112.23	-	1,112.23	-	1,112.23
Personnel	259	0.57%	174.69	-	174.69	-	174.69
Management Information Systems	962	2.10%	648.86	-	648.86	-	648.86
Accounting Department	46	0.10%	31.03	-	31.03	-	31.03
County Treasurer	668	1.46%	450.56	-	450.56	-	450.56
County Administrator	283	0.62%	190.88	-	190.88	-	190.88
Corporation Counsel	407	0.89%	274.52	-	274.52	3.64	278.16
Court Commissioner	146	0.32%	98.48	-	98.48	1.31	99.78
Sheriff's Office	2,612	5.72%	1,761.76	-	1,761.76	23.37	1,785.14
Clerk of Courts	1,237	2.71%	834.34	-	834.34	11.07	845.41
Child Support	295	0.65%	198.97	-	198.97	2.64	201.61
Human Services	6,315	13.82%	4,259.40	-	4,259.40	56.50	4,315.90
Health Care Center	2,663	5.83%	1,796.16	-	1,796.16	23.83	1,819.99
Public Health	4,040	8.84%	2,724.93	-	2,724.93	36.15	2,761.08
ADRC	4,763	10.42%	3,212.59	-	3,212.59	42.62	3,255.21
Highway	4,298	9.40%	2,898.95	-	2,898.95	38.46	2,937.41
Probate Court	140	0.31%	94.43	-	94.43	1.25	95.68
Circuit Courts	879	1.92%	592.88	-	592.88	7.86	600.74
Landfill	131	0.29%	88.36	-	88.36	1.17	89.53
UW-Extension	151	0.33%	101.85	-	101.85	1.35	103.20
Veterans Service	129	0.28%	87.01	-	87.01	1.15	88.16
Emergency Management	210	0.46%	141.64	-	141.64	1.88	143.52
District Attorney	185	0.40%	124.78	-	124.78	1.66	126.44
Register of Deeds	775	1.70%	522.73	-	522.73	6.93	529.66
Land Conservation, Planning & Zoning	2,428	5.31%	1,637.66	-	1,637.66	21.72	1,659.38
County Clerk	227	0.50%	153.11	-	153.11	2.03	155.14
Justice, Diversion & Support Program	2	0.00%	1.35	-	1.35	0.02	1.37
All Other Departments	9,743	21.32%	6,571.54	-	6,571.54	87.18	6,658.72
Total	45,703	100.00%	\$ 30,826.16	\$ -	\$ 30,826.16	\$ 373.79	\$ 31,199.95

Allocation Basis: Invoices and General Receipts Processed by Department During 2023

Allocation Source: Financial Records & Reports - Accounting Department



**DEPARTMENT 10
FISCAL 2023**

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

Department: County Administrator
Function: Personnel

Total 1st Tier Allocation	\$ 43,323.25
Total 2nd Tier Allocation	<u>525.33</u>
Total Allocated Cost	\$ 43,848.57

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Risk Management - P & L Insurance	1.00	0.16%	68.85	-	68.85	-	68.85
Building Services & Communications	12.50	1.99%	860.65	-	860.65	-	860.65
Personnel	4.00	0.64%	275.41	-	275.41	-	275.41
Management Information Systems	8.50	1.35%	585.24	-	585.24	-	585.24
Accounting Department	5.00	0.79%	344.26	-	344.26	-	344.26
County Treasurer	3.00	0.48%	206.56	-	206.56	-	206.56
County Administrator	3.00	0.48%	206.56	-	206.56	-	206.56
Corporation Counsel	6.00	0.95%	413.11	-	413.11	5.32	418.44
Court Commissioner	2.00	0.32%	137.70	-	137.70	1.77	139.48
Sheriff's Office	145.19	23.07%	9,996.67	-	9,996.67	128.79	10,125.46
Clerk of Courts	12.00	1.91%	826.23	-	826.23	10.64	836.87
Child Support	11.52	1.83%	793.18	-	793.18	10.22	803.40
Human Services	127.81	20.31%	8,800.01	-	8,800.01	113.37	8,913.39
Health Care Center	100.87	16.03%	6,945.13	-	6,945.13	89.48	7,034.61
Public Health	38.72	6.15%	2,665.96	-	2,665.96	34.35	2,700.31
ADRC	24.72	3.93%	1,702.03	-	1,702.03	21.93	1,723.96
Highway	64.83	10.30%	4,463.69	-	4,463.69	57.51	4,521.20
Probate Court	2.00	0.32%	137.70	-	137.70	1.77	139.48
Circuit Courts	3.33	0.53%	229.28	-	229.28	2.95	232.23
UW-Extension	2.30	0.37%	158.36	-	158.36	2.04	160.40
Veterans Service	5.00	0.79%	344.26	-	344.26	4.44	348.70
Emergency Management	1.75	0.28%	120.49	-	120.49	1.55	122.04
District Attorney	7.80	1.24%	537.05	-	537.05	6.92	543.97
Register of Deeds	3.00	0.48%	206.56	-	206.56	2.66	209.22
Land Conservation, Planning & Zoning	19.55	3.11%	1,346.06	-	1,346.06	17.34	1,363.40
County Clerk	4.33	0.69%	298.13	-	298.13	3.84	301.97
All Other Departments	9.50	1.51%	654.10	-	654.10	8.43	662.52
Total	629.22	100.00%	\$ 43,323.25	\$ -	\$ 43,323.25	\$ 525.33	\$ 43,848.57

Allocation Basis: Number of Full Time Equivalent Employees by Department

Allocation Source: County Personnel Records & Reports



**DEPARTMENT 10
FISCAL 2023**

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

Department: County Administrator
Function: Department Coordination

Total 1st Tier Allocation \$ 30,628.84
Total 2nd Tier Allocation 374.56

Total Allocated Cost \$ 31,003.39

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Audit & Consulting Services	1.00	1.00%	306.29	-	306.29	-	306.29
Risk Management - P & L Insurance	2.00	2.00%	612.58	-	612.58	-	612.58
Building Services & Communications	3.00	3.00%	918.87	-	918.87	-	918.87
Personnel	14.00	14.00%	4,288.04	-	4,288.04	-	4,288.04
Management Information Systems	3.00	3.00%	918.87	-	918.87	-	918.87
Accounting Department	8.00	8.00%	2,450.31	-	2,450.31	-	2,450.31
County Treasurer	1.00	1.00%	306.29	-	306.29	-	306.29
County Administrator	18.00	18.00%	5,513.19	-	5,513.19	-	5,513.19
Corporation Counsel	4.00	4.00%	1,225.15	-	1,225.15	29.96	1,255.12
Court Commissioner	1.00	1.00%	306.29	-	306.29	7.49	313.78
Sheriff's Office	7.00	7.00%	2,144.02	-	2,144.02	52.44	2,196.46
Human Services	4.00	4.00%	1,225.15	-	1,225.15	29.96	1,255.12
Health Care Center	6.00	6.00%	1,837.73	-	1,837.73	44.95	1,882.68
Public Health	1.00	1.00%	306.29	-	306.29	7.49	313.78
ADRC	3.00	3.00%	918.87	-	918.87	22.47	941.34
Highway	5.00	5.00%	1,531.44	-	1,531.44	37.46	1,568.90
Probate Court	1.00	1.00%	306.29	-	306.29	7.49	313.78
Circuit Courts	2.00	2.00%	612.58	-	612.58	14.98	627.56
Veterans Service	2.00	2.00%	612.58	-	612.58	14.98	627.56
Emergency Management	4.00	4.00%	1,225.15	-	1,225.15	29.96	1,255.12
Register of Deeds	1.00	1.00%	306.29	-	306.29	7.49	313.78
Land Conservation, Planning & Zoning	7.00	7.00%	2,144.02	-	2,144.02	52.44	2,196.46
County Clerk	2.00	2.00%	612.58	-	612.58	14.98	627.56
Total	100.00	100.00%	\$ 30,628.84	\$ -	\$ 30,628.84	\$ 374.56	\$ 31,003.39

Allocation Basis: Time/Effort Analysis by Benefiting Department During 2023

Allocation Source: Sauk County County Administrator's Office



**DEPARTMENT 10
FISCAL 2023**

**SAUK COUNTY, WISCONSIN
COUNTY ADMINISTRATOR
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS**

Department: County Administrator

Grantee Department	Total	Budgeting	Personnel	Department Coordination
Building Depreciation	\$ -	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-	-
Audit & Consulting Services	306.29	-	-	306.29
Risk Management - P & L Insurance	721.90	40.47	68.85	612.58
Building Services & Communications	2,891.75	1,112.23	860.65	918.87
Personnel	4,738.14	174.69	275.41	4,288.04
Management Information Systems	2,152.97	648.86	585.24	918.87
Accounting Department	2,825.60	31.03	344.26	2,450.31
County Treasurer	963.40	450.56	206.56	306.29
County Administrator	5,910.63	190.88	206.56	5,513.19
Corporation Counsel	1,951.71	278.16	418.44	1,255.12
Court Commissioner	553.04	99.78	139.48	313.78
Sheriff's Office	14,107.05	1,785.14	10,125.46	2,196.46
Clerk of Courts	1,682.28	845.41	836.87	-
Child Support	1,005.01	201.61	803.40	-
Human Services	14,484.40	4,315.90	8,913.39	1,255.12
Health Care Center	10,737.28	1,819.99	7,034.61	1,882.68
Public Health	5,775.17	2,761.08	2,700.31	313.78
ADRC	5,920.50	3,255.21	1,723.96	941.34
Highway	9,027.51	2,937.41	4,521.20	1,568.90
Probate Court	548.94	95.68	139.48	313.78
Circuit Courts	1,460.53	600.74	232.23	627.56
Landfill	89.53	89.53	-	-
UW-Extension	263.60	103.20	160.40	-
Veterans Service	1,064.42	88.16	348.70	627.56
Emergency Management	1,520.68	143.52	122.04	1,255.12
District Attorney	670.40	126.44	543.97	-
Register of Deeds	1,052.66	529.66	209.22	313.78
Land Conservation, Planning & Zoning	5,219.24	1,659.38	1,363.40	2,196.46
County Clerk	1,084.67	155.14	301.97	627.56
Justice, Diversion & Support Program	1.37	1.37	-	-
All Other Departments	7,321.24	6,658.72	662.52	-
Total	\$ 106,051.91	\$ 31,199.95	\$ 43,848.57	\$ 31,003.39

**DEPARTMENT 11
FISCAL 2023**

SAUK COUNTY, WISCONSIN

CORPORATION COUNSEL

NATURE AND EXTENT OF SERVICES

The Corporation Counsel's office is responsible for reviewing contracts and providing legal advice and related services to County departments. In addition, the Corporation Counsel provides specific services to the Child Support program (under a cooperative agreement) and Human Services Department. Activity has been identified as follows:

- **Departmental Counsel**: Costs associated with providing review of contracts and related general counseling service are allocated based on effort expended to benefiting departments during 2023 as provided by an analysis of Corporation Counsel legal staff and contracted service expenditures.
- **Child Support**: Costs associated with the Child Support Program have been identified based on information provided by the monthly Child Support expenditure reports and related costs are allocated accordingly. Amounts previously direct billed have been appropriately offset against allocated costs.
- **Human Services**: Costs associated with direct support to the Human Services Department for termination of parental rights and Title IV-E cases have been identified and allocated accordingly. Amounts previously direct billed have been appropriately offset against allocated costs.

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 11
FISCAL 2023

SAUK COUNTY, WISCONSIN
CORPORATION COUNSEL
DEPARTMENTAL COSTS BY FUNCTION

Department: Corporation Counsel

Functions:	Total	General & Administrative	Departmental Counsel	Child Support
Expenditures:				
Salaries & Wages	\$ 431,029.06	\$ 123,192.57	\$ 214,062.39	\$ 93,774.10
Fringe Benefits	135,180.84	38,636.08	63,561.87	32,982.89
Contracted Services	149,704.06	-	14,946.97	-
Legal Services	2,480.00	-	2,480.00	-
Court Reporter & Transcription	2,486.19	-	1,419.60	-
Telephone	561.49	561.49	-	-
Postage & Box Rent	3,159.84	3,159.84	-	-
Office Supplies & Expenses	1,883.17	1,883.17	-	-
MIS Charges	16,515.19	16,515.19	-	-
Subscriptions & Dues	2,980.39	2,980.39	-	-
Seminars and Registrations	269.00	269.00	-	-
Travel, Training & Meals	195.99	195.99	-	-
Total Expenditures	\$ 746,445.22	\$ 187,393.72	\$ 296,470.83	\$ 126,756.99
Cost Adjustments:				
General Property Taxes	(510,785.00)	(510,785.00)	-	-
Adjustment for Health Insurance Entry	(864.51)	-	-	(864.51)
Total Cost Adjustments	\$ (511,649.51)	\$ (510,785.00)	\$ -	\$ (864.51)
General & Administrative Allocation	-	(187,393.72)	99,376.84	42,488.87
Disallowed / Capitalized	510,785.00	510,785.00	-	-
Incoming Costs				
1st Allocation				
Building Depreciation	5,167.06	-	2,740.15	1,171.56
Equipment Depreciation	450.43	-	238.87	102.13
Audit & Consulting Services	1,053.98	-	558.93	238.97
Risk Management - P & L Insurance	2,649.65	-	1,405.14	600.77
Building Services & Communications	7,521.23	-	3,988.59	1,705.33
Personnel	3,555.66	-	1,885.61	806.20
Management Information Systems	5,417.09	-	2,872.74	1,228.25
Accounting Department	5,403.99	-	2,865.79	1,225.28

DEPARTMENT 11
FISCAL 2023

SAUK COUNTY, WISCONSIN
CORPORATION COUNSEL
DEPARTMENTAL COSTS BY FUNCTION

Department: Corporation Counsel

Functions:	Total	General & Administrative	Departmental Counsel	Child Support
County Treasurer	1,479.38	-	784.53	335.43
County Administrator	1,912.78	-	1,014.37	433.70
Total 1st Allocation	34,611.27	-	18,354.71	7,847.61
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	-
Total 1st Tier Allocation	\$ 780,191.98	\$ 0.00	\$ 414,202.38	\$ 176,228.96
2nd Allocation				
Building Depreciation	1.99	-	1.06	0.45
Equipment Depreciation	0.08	-	0.04	0.02
Audit & Consulting Services	5.61	-	2.97	1.27
Risk Management - P & L Insurance	198.79	-	105.42	45.07
Building Services & Communications	2,850.21	-	1,511.50	646.24
Personnel	500.82	-	265.59	113.55
Management Information Systems	1,927.10	-	1,021.96	436.94
Accounting Department	138.94	-	73.68	31.50
County Treasurer	69.54	-	36.88	15.77
County Administrator	38.93	-	20.64	8.83
Corporation Counsel	39,596.03	-	20,998.18	8,977.84
Court Commissioner	-	-	-	-
Sheriff's Office	-	-	-	-
Clerk of Courts	-	-	-	-
Total 2nd Allocation	45,328.03	-	24,037.93	10,277.49
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	-
Total 2nd Tier Allocation	\$ 45,328.03	\$ -	\$ 24,037.93	\$ 10,277.49
Total Incoming Costs	79,939.30	-	42,392.64	18,125.10
Total Allocated Cost	\$ 825,520.01	\$ 0.00	\$ 438,240.31	\$ 186,506.45

DEPARTMENT 11
FISCAL 2023

SAUK COUNTY, WISCONSIN
CORPORATION COUNSEL
DEPARTMENTAL COSTS BY FUNCTION

Department: Corporation Counsel

Functions: Human Services -
TPR Services

Expenditures:

Salaries & Wages	\$	-
Fringe Benefits		-
Contracted Services		134,757.09
Legal Services		-
Court Reporter & Transcription		1,066.59
Telephone		-
Postage & Box Rent		-
Office Supplies & Expenses		-
MIS Charges		-
Subscriptions & Dues		-
Seminars and Registrations		-
Travel, Training & Meals		-

Total Expenditures \$ **135,823.68**

Cost Adjustments:

General Property Taxes		-
Adjustment for Health Insurance Entry		-

Total Cost Adjustments \$ -

General & Administrative Allocation 45,528.02

Disallowed / Capitalized -

Incoming Costs

1st Allocation		
Building Depreciation		1,255.36
Equipment Depreciation		109.43
Audit & Consulting Services		256.07
Risk Management - P & L Insurance		643.74
Building Services & Communications		1,827.31
Personnel		863.86
Management Information Systems		1,316.10
Accounting Department		1,312.92



DEPARTMENT 11
FISCAL 2023

SAUK COUNTY, WISCONSIN
CORPORATION COUNSEL
DEPARTMENTAL COSTS BY FUNCTION

Department: Corporation Counsel

Functions:	Human Services - TPR Services
County Treasurer	359.42
County Administrator	464.72
	<hr/>
Total 1st Allocation	8,408.94
General & Administrative Allocation	-
Unallocated	-
Total 1st Tier Allocation	\$ 189,760.63
2nd Allocation	
Building Depreciation	0.48
Equipment Depreciation	0.02
Audit & Consulting Services	1.36
Risk Management - P & L Insurance	48.30
Building Services & Communications	692.47
Personnel	121.68
Management Information Systems	468.20
Accounting Department	33.76
County Treasurer	16.90
County Administrator	9.46
Corporation Counsel	9,620.00
Court Commissioner	-
Sheriff's Office	-
Clerk of Courts	-
	<hr/>
Total 2nd Allocation	11,012.62
General & Administrative Allocation	-
Unallocated	-
Total 2nd Tier Allocation	\$ 11,012.62
Total Incoming Costs	19,421.56
Total Allocated Cost	\$ 200,773.25

**DEPARTMENT 11
FISCAL 2023**

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

Department: Corporation Counsel
Function: Departmental Counsel

Total 1st Tier Allocation \$ 414,202.38
Total 2nd Tier Allocation 24,037.93
Total Allocated Cost \$ 438,240.31

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Building Services & Communications	3,610.30	1.28%	5,291.63	-	5,291.63	-	5,291.63
Personnel	16,121.93	5.70%	23,629.99	-	23,629.99	-	23,629.99
Management Information Systems	1,599.50	0.57%	2,344.39	-	2,344.39	-	2,344.39
Accounting Department	1,587.90	0.56%	2,327.39	-	2,327.39	-	2,327.39
County Treasurer	3,610.30	1.28%	5,291.63	-	5,291.63	-	5,291.63
County Administrator	8,248.85	2.92%	12,090.38	-	12,090.38	-	12,090.38
Corporation Counsel	27,015.01	9.56%	39,596.03	-	39,596.03	-	39,596.03
Sheriff's Office	3,336.10	1.18%	4,889.74	-	4,889.74	363.19	5,252.93
Clerk of Courts	1,256.75	0.44%	1,842.02	-	1,842.02	136.82	1,978.84
Child Support	1,211.05	0.43%	1,775.04	-	1,775.04	131.84	1,906.88
Human Services	140,861.18	49.85%	206,460.89	-	206,460.89	15,335.04	221,795.93
Health Care Center	4,638.55	1.64%	6,798.74	-	6,798.74	504.98	7,303.73
Public Health	3,930.20	1.39%	5,760.51	-	5,760.51	427.87	6,188.38
ADRC	1,028.25	0.36%	1,507.11	-	1,507.11	111.94	1,619.05
Highway	1,919.40	0.68%	2,813.27	-	2,813.27	208.96	3,022.23
Probate Court	2,018.83	0.71%	2,959.01	-	2,959.01	219.78	3,178.79
UW-Extension	45.70	0.02%	66.98	-	66.98	4.98	71.96
Veterans Service	45.70	0.02%	66.98	-	66.98	4.98	71.96
Emergency Management	502.70	0.18%	736.81	-	736.81	54.73	791.54
District Attorney	91.40	0.03%	133.97	-	133.97	9.95	143.92
Register of Deeds	189.95	0.07%	278.41	-	278.41	20.68	299.09
Land Conservation, Planning & Zoning	30,707.02	10.87%	45,007.42	-	45,007.42	3,342.96	48,350.38
County Clerk	5,415.45	1.92%	7,937.45	-	7,937.45	589.56	8,527.01
Justice, Diversion & Support Program	1,096.80	0.39%	1,607.58	-	1,607.58	119.40	1,726.99
All Other Departments	22,507.25	7.96%	32,988.98	-	32,988.98	2,450.28	35,439.26
Total	282,596.07	100.00%	\$ 414,202.38	\$ -	\$ 414,202.38	\$ 24,037.93	\$ 438,240.31

Allocation Basis: Staff and Contracted Services Time & Effort Allocation by Benefiting Department During 2022

Allocation Source: Corporation Counsel Time Logs and Analysis of Contracted Services



**DEPARTMENT 11
FISCAL 2023**

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

Department: Corporation Counsel
Function: Child Support

Total 1st Tier Allocation \$ 176,228.96
Total 2nd Tier Allocation 10,277.49
Total Allocated Cost \$ 186,506.45

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Child Support	100.00	100.00%	176,228.96	(126,756.99)	49,471.97	10,277.49	59,749.46
Total	100.00	100.00%	\$ 176,228.96	\$ (126,756.99)	\$ 49,471.97	\$ 10,277.49	\$ 59,749.46

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Monthly Child Support Expenditure Reports and Accounting Records & Reports

DEPARTMENT 11
FISCAL 2023

SAUK COUNTY, WISCONSIN
CORPORATION COUNSEL
FUNCTIONAL COST ALLOCATIONS

Department: Corporation Counsel
Function: Human Services - TPR Services

Total 1st Tier Allocation \$ 189,760.63
Total 2nd Tier Allocation 11,012.62
Total Allocated Cost \$ 200,773.25

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Human Services	100.00	100.00%	189,760.63	(136,342.21)	53,418.42	11,012.62	64,431.04
Total	100.00	100.00%	\$ 189,760.63	\$ (136,342.21)	\$ 53,418.42	\$ 11,012.62	\$ 64,431.04

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Accounting Department Records & Reports

DEPARTMENT 11
FISCAL 2023

SAUK COUNTY, WISCONSIN
CORPORATION COUNSEL
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Corporation Counsel

Grantee Department	Total	Departmental Counsel	Child Support	Human Services - TPR Services
Building Depreciation	\$ -	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-	-
Audit & Consulting Services	-	-	-	-
Risk Management - P & L Insurance	-	-	-	-
Building Services & Communications	5,291.63	5,291.63	-	-
Personnel	23,629.99	23,629.99	-	-
Management Information Systems	2,344.39	2,344.39	-	-
Accounting Department	2,327.39	2,327.39	-	-
County Treasurer	5,291.63	5,291.63	-	-
County Administrator	12,090.38	12,090.38	-	-
Corporation Counsel	39,596.03	39,596.03	-	-
Court Commissioner	-	-	-	-
Sheriff's Office	5,252.93	5,252.93	-	-
Clerk of Courts	1,978.84	1,978.84	-	-
Child Support	61,656.34	1,906.88	59,749.46	-
Human Services	286,226.97	221,795.93	-	64,431.04
Health Care Center	7,303.73	7,303.73	-	-
Public Health	6,188.38	6,188.38	-	-
ADRC	1,619.05	1,619.05	-	-
Highway	3,022.23	3,022.23	-	-
Probate Court	3,178.79	3,178.79	-	-
Circuit Courts	-	-	-	-
Landfill	-	-	-	-
UW-Extension	71.96	71.96	-	-
Veterans Service	71.96	71.96	-	-
Emergency Management	791.54	791.54	-	-
District Attorney	143.92	143.92	-	-
Register of Deeds	299.09	299.09	-	-
Land Conservation, Planning & Zoning	48,350.38	48,350.38	-	-
County Clerk	8,527.01	8,527.01	-	-
Justice, Diversion & Support Program	1,726.99	1,726.99	-	-
All Other Departments	35,439.26	35,439.26	-	-
Total	\$ 562,420.81	\$ 438,240.31	\$ 59,749.46	\$ 64,431.04

**DEPARTMENT 12
FISCAL 2023**

SAUK COUNTY, WISCONSIN

COURT COMMISSIONER

NATURE AND EXTENT OF SERVICES

The Sauk County Court Commissioner provides services associated with the duties of that office. In addition, this department provides direct support to the Child Support program under a cooperative agreement.

Costs associated with the general operations of the Court Commissioner have been identified as General Government and appropriately disallowed from further allocation.

Costs associated with the Child Support program have been identified based on direct services provided as reported on the monthly Child Support expenditure reports. 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 12
FISCAL 2023**

**SAUK COUNTY, WISCONSIN
COURT COMMISSIONER
DEPARTMENTAL COSTS BY FUNCTION**

Department: Court Commissioner

Functions:	Total	General & Administrative	Child Support	General Government
Expenditures:				
Salaries & Wages	\$ 161,753.02	\$ -	\$ 19,690.75	\$ 142,062.27
Fringe Benefits	61,777.90	-	7,520.43	54,257.47
Committee Per Diem	2,273.03	-	-	2,273.03
Court Commissioners	455.00	-	-	455.00
Postage and Box Rent	2,751.98	2,751.98	-	-
Office Supplies and Expenses	607.76	607.76	-	-
MIS Department Chargebacks	241.01	241.01	-	-
Membership Dues	656.33	656.33	-	-
Training & Inservice	106.00	106.00	-	-
Mileage	363.56	363.56	-	-
Meals and Lodging	787.66	787.66	-	-
Total Expenditures	\$ 231,773.25	\$ 5,514.30	\$ 27,211.18	\$ 199,047.77
Cost Adjustments:				
General Property Taxes	(198,826.00)	-	-	(198,826.00)
State Bar Wis Law Found Grant	(2,843.00)	-	-	(2,843.00)
FCC Fee-Marriage	(8,840.00)	-	-	(8,840.00)
FCC Fee-Clk of Court	(6,695.00)	-	-	(6,695.00)
Total Cost Adjustments	\$ (217,204.00)	\$ -	\$ -	\$ (217,204.00)
General & Administrative Allocation	-	(5,514.30)	663.18	4,851.12
Disallowed / Capitalized	13,305.11	-	-	13,305.11
Incoming Costs				
1st Allocation				
Building Depreciation	3,956.16	-	475.79	3,480.37
Equipment Depreciation	127.84	-	15.37	112.47
Audit & Consulting Services	454.30	-	54.64	399.66
Risk Management - P & L Insurance	883.22	-	106.22	777.00

**DEPARTMENT 12
FISCAL 2023**

**SAUK COUNTY, WISCONSIN
COURT COMMISSIONER
DEPARTMENTAL COSTS BY FUNCTION**

Department: Court Commissioner

Functions:	Total	General & Administrative	Child Support	General Government
Building Services & Communications	15,975.68	-	1,921.33	14,054.35
Personnel	1,185.22	-	142.54	1,042.68
Management Information Systems	4,071.83	-	489.70	3,582.13
Accounting Department	2,151.26	-	258.72	1,892.54
County Treasurer	627.65	-	75.48	552.16
County Administrator	542.47	-	65.24	477.23
Corporation Counsel	-	-	-	-
Total 1st Allocation	29,975.62	-	3,605.04	26,370.59
General & Administrative Allocation	-	-	-	-
Unallocated	(26,370.59)	-	-	(26,370.59)
Total 1st Tier Allocation	\$ 31,479.40	\$ -	\$ 31,479.40	\$ -
2nd Allocation				
Building Depreciation	1.52	-	0.18	1.34
Equipment Depreciation	0.02	-	0.00	0.02
Audit & Consulting Services	2.41	-	0.29	2.12
Risk Management - P & L Insurance	66.26	-	7.97	58.29
Building Services & Communications	2,823.18	-	339.53	2,483.65
Personnel	166.94	-	20.08	146.86
Management Information Systems	376.14	-	45.24	330.90
Accounting Department	56.20	-	6.76	49.45
County Treasurer	29.33	-	3.53	25.80
County Administrator	10.57	-	1.27	9.30
Corporation Counsel	-	-	-	-
Court Commissioner	-	-	-	-
Sheriff's Office	-	-	-	-
Clerk of Courts	-	-	-	-
Total 2nd Allocation	3,532.58	-	424.85	3,107.73
General & Administrative Allocation	-	-	-	-

DEPARTMENT 12
FISCAL 2023

SAUK COUNTY, WISCONSIN
COURT COMMISSIONER
DEPARTMENTAL COSTS BY FUNCTION

Department: Court Commissioner

Functions:	Total	General & Administrative	Child Support	General Government
Unallocated	(3,107.73)	-	-	(3,107.73)
Total 2nd Tier Allocation	\$ 424.85	\$ -	\$ 424.85	\$ -
Total Incoming Costs	4,029.89	-	4,029.89	-
Total Allocated Cost	\$ 31,904.25	\$ -	\$ 31,904.25	\$ 0.00

DEPARTMENT 12
FISCAL 2023

SAUK COUNTY, WISCONSIN
COURT COMMISSIONER
FUNCTIONAL COST ALLOCATIONS

Department: Court Commissioner
Function: Child Support

Total 1st Tier Allocation \$ 31,479.40
Total 2nd Tier Allocation 424.85

Total Allocated Cost \$ 31,904.25

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Child Support	100	100.00%	31,479.40	(27,211.18)	4,268.22	424.85	4,693.07
Total	100	100.00%	\$ 31,479.40	\$ (27,211.18)	\$ 4,268.22	\$ 424.85	\$ 4,693.07

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Monthly Child Support Expenditure Reports

DEPARTMENT 12
FISCAL 2023

SAUK COUNTY, WISCONSIN
COURT COMMISSIONER
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Court Commissioner

Grantee Department	<u>Total</u>	<u>Child Support</u>
Building Depreciation	\$ -	\$ -
Equipment Depreciation	-	-
Audit & Consulting Services	-	-
Risk Management - P & L Insurance	-	-
Building Services & Communications	-	-
Personnel	-	-
Management Information Systems	-	-
Accounting Department	-	-
County Treasurer	-	-
County Administrator	-	-
Corporation Counsel	-	-
Court Commissioner	-	-
Sheriff's Office	-	-
Clerk of Courts	-	-
Child Support	4,693.07	4,693.07
Human Services	-	-
Health Care Center	-	-
Public Health	-	-
ADRC	-	-
Highway	-	-
Probate Court	-	-
Circuit Courts	-	-
Landfill	-	-
UW-Extension	-	-
Veterans Service	-	-
Emergency Management	-	-
District Attorney	-	-
Register of Deeds	-	-
Land Conservation, Planning & Zoning	-	-
County Clerk	-	-
Justice, Diversion & Support Program	-	-
All Other Departments	-	-
	<u><u>Total</u></u>	<u><u>Total</u></u>
	\$ 4,693.07	\$ 4,693.07

**DEPARTMENT 13
FISCAL 2023**

SAUK COUNTY, WISCONSIN

SHERIFF'S OFFICE

NATURE AND EXTENT OF SERVICES

The Sauk County Sheriff is the chief law enforcement officer of the County. In addition to providing customary law enforcement services to protect the citizens and property of the County, this department also provides services to the Child Support Agency under a cooperative agreement. Additionally, the Sheriff also provides transportation of Juveniles for the Human Services Department, security to the Circuit Courts, and process service to various County departments.

Costs associated with the general law enforcement duties of the County have been classified as General Government and excluded from further allocation.

Costs associated with Child Support, Human Services, Security, and other inter-County related support services have been validated by monthly direct billings that were used to determine the indirect costs. Amounts previously direct billed have been appropriately offset against allocated costs.

Ref.: 2 CFR 200 Subpart E.

**DEPARTMENT 13
FISCAL 2023**

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

Department: Sheriff's Office

Functions:	Total	General & Administrative	Department Specific	General Government
Expenditures:				
Salaries & Wages	\$ 9,695,528.15	\$ 192,261.32	\$ 413,174.33	\$ 9,090,092.50
Fringe Benefits	3,693,591.81	73,243.54	157,402.18	3,462,946.08
Contracted Services	520,561.24	-	-	520,561.24
Telephone	68,098.60	54,991.60	-	13,107.00
Housing Juveniles-Secure Deten	22,275.00	-	-	22,275.00
Interpreter Fees	9,473.19	-	-	9,473.19
Prisoner Meals	614,776.78	-	-	614,776.78
Postage Box & Rent	4,108.20	4,108.20	-	-
Office Supplies & Expenses	30,274.15	8,612.92	-	21,661.23
MIS Department Chargebacks	317,520.59	317,520.59	-	-
Subscriptions & Dues	1,407.95	1,168.00	-	239.95
Travel, Training & Meals	71,363.24	6,055.74	-	65,307.50
Extraditions	15,705.00	15,705.00	-	-
Field Supplies	429,931.30	6,624.87	-	423,306.43
Towing	15,494.20	-	-	15,494.20
Vehicle Expenses	351,563.66	-	-	351,563.66
Jail/Huber Expense	53,494.00	-	-	53,494.00
Prisoner Programs	6,150.00	-	-	6,150.00
Prisoner Medical Expense	59,601.26	-	-	59,601.26
Boat/Snowmobile Supplies	1,200.92	-	-	1,200.92
Laundry, Linens & Bedding	8,907.57	-	-	8,907.57
Equipment Lease	93,092.04	-	-	93,092.04
Insurance	90,920.25	48,146.48	-	42,773.77
Capital Outlay	288,534.95	-	-	288,534.95
Total Expenditures	\$ 16,463,574.05	\$ 728,438.26	\$ 570,576.51	\$ 15,164,559.28
Cost Adjustments:				
General Property Taxes	(13,890,397.00)	-	-	(13,890,397.00)
Public/Highway Safety	(147,863.43)	-	-	(147,863.43)
Federal Criminal Alien Assistance	(37,891.00)	-	-	(37,891.00)
DNA Test Reimbursement	(3,610.00)	-	-	(3,610.00)
Bulletproof Vest Grant	(91,425.55)	-	-	(91,425.55)

**DEPARTMENT 13
FISCAL 2023**

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

Department: Sheriff's Office

Functions:	Total	General & Administrative	Department Specific	General Government
Law Enforcement Training	(28,470.00)	(28,470.00)	-	-
Recreational Patrol Enforcement	(9,890.02)	-	-	(9,890.02)
Tribal Law Enforcement Project	(22,670.00)	-	-	(22,670.00)
American Rescue Plan Act	(421,700.00)	-	-	(421,700.00)
Court Ordered Restitution	(12,566.65)	-	-	(12,566.65)
Civil Process Fees	(68,179.04)	-	-	(68,179.04)
Copies and Photos	(441.25)	(441.25)	-	-
Witness Fees	(5.00)	-	-	(5.00)
Prisoner Medication Fees	(18,532.95)	-	-	(18,532.95)
Telephone Rebates	(39,927.98)	-	-	(39,927.98)
Miscellaneous Revenue	(29,955.13)	-	-	(29,955.13)
Special Detail Fees	(20,149.88)	-	-	(20,149.88)
Sheriff Fees	(12,764.62)	-	-	(12,764.62)
Huber Board Fees	-	-	-	-
Juv-Deten/Med/Trans	(10,348.13)	-	-	(10,348.13)
Electronic Monitoring Chg	(289,603.98)	-	-	(289,603.98)
Vehicle License Fees	(6,105.55)	-	-	(6,105.55)
Parking Violation Fees	(490.00)	-	-	(490.00)
Towing Recoupment	(4,355.75)	-	-	(4,355.75)
Housing Prisoners-Other Jurisd	(872,248.40)	-	-	(872,248.40)
Prisoner Transport	(1,665.00)	-	-	(1,665.00)
Jail Commissary	(38,104.17)	-	-	(38,104.17)
Donations from Individuals	(18,785.46)	-	-	(18,785.46)
Insurance Recoveries	(47,904.46)	(47,904.46)	-	-
Transfer from Special Revenue	(110,000.00)	-	-	(110,000.00)
Total Cost Adjustments	\$ (16,256,050.40)	\$ (76,815.71)	\$ -	\$ (16,179,234.69)
General & Administrative Allocation	-	(651,622.55)	28,330.65	623,291.91
Disallowed / Capitalized	391,383.51	-	-	391,383.51
Incoming Costs				
1st Allocation				

**DEPARTMENT 13
FISCAL 2023**

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

Department: Sheriff's Office

Functions:	Total	General & Administrative	Department Specific	General Government
Building Depreciation	465,558.82	-	16,881.77	448,677.05
Equipment Depreciation	490,702.49	-	17,793.51	472,908.98
Audit & Consulting Services	4,180.63	-	151.59	4,029.03
Risk Management - P & L Insurance	9,457.45	5,008.16	-	4,449.29
Building Services & Communications	1,019,772.25	-	36,978.27	982,793.98
Personnel	119,983.27	-	4,350.75	115,632.52
Management Information Systems	275,114.92	-	9,976.03	265,138.89
Accounting Department	59,003.11	-	2,139.53	56,863.58
County Treasurer	25,081.68	-	909.49	24,172.18
County Administrator	13,902.45	-	504.12	13,398.33
Corporation Counsel	4,889.74	-	177.31	4,712.43
Court Commissioner	-	-	-	-
Total 1st Allocation	2,487,646.80	5,008.16	89,862.37	2,392,776.27
General & Administrative Allocation	-	(5,008.16)	181.60	4,826.56
Unallocated	(2,397,602.82)	-	-	(2,397,602.82)
Total 1st Tier Allocation	\$ 688,951.13	\$ -	\$ 688,951.13	\$ -
2nd Allocation				
Building Depreciation	179.26	-	6.50	172.76
Equipment Depreciation	83.78	-	3.04	80.74
Audit & Consulting Services	21.27	-	0.77	20.50
Risk Management - P & L Insurance	7,473.83	3,957.74	-	3,516.09
Building Services & Communications	104,633.28	-	3,794.14	100,839.14
Personnel	19,820.21	-	718.71	19,101.50
Management Information Systems	49,445.93	-	1,792.97	47,652.96
Accounting Department	1,411.22	-	51.17	1,360.05
County Treasurer	1,176.25	-	42.65	1,133.60
County Administrator	204.60	-	7.42	197.18
Corporation Counsel	363.19	-	13.17	350.02
Court Commissioner	-	-	-	-
Sheriff's Office	-	-	-	-

DEPARTMENT 13
FISCAL 2023

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

Department: Sheriff's Office

Functions:	Total	General & Administrative	Department Specific	General Government
Clerk of Courts	-	-	-	-
Total 2nd Allocation	184,812.82	3,957.74	6,430.54	174,424.54
General & Administrative Allocation	-	(3,957.74)	143.51	3,814.22
Unallocated	(178,238.76)	-	-	(178,238.76)
Total 2nd Tier Allocation	\$ 6,574.06	\$ -	\$ 6,574.06	\$ -
Total Incoming Costs	96,618.03	-	96,618.03	-
Total Allocated Cost	\$ 695,525.19	\$ -	\$ 695,525.19	\$ 0.00

**DEPARTMENT 13
FISCAL 2023**

**SAUK COUNTY, WISCONSIN
SHERIFF'S OFFICE
FUNCTIONAL COST ALLOCATIONS**

Department: Sheriff's Office
Function: Department Specific

Total 1st Tier Allocation	\$ 688,951.13
Total 2nd Tier Allocation	<u>6,574.06</u>
Total Allocated Cost	\$ 695,525.19

	<u>Allocation Units</u>	<u>Allocated Percentage</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>1st Tier Allocation</u>	<u>2nd Tier Allocation</u>	<u>Total Allocated</u>
Grantee Department							
Child Support	1,740.00	0.30%	2,100.99	(1,740.00)	360.99	20.05	381.04
Human Services	52.92	0.01%	63.90	(52.92)	10.98	0.61	11.59
Circuit Courts	568,723.59	99.68%	686,713.80	(568,723.59)	117,990.21	6,552.71	124,542.91
All Other Departments	60.00	0.01%	72.45	(60.00)	12.45	0.69	13.14
Total	<u>570,576.51</u>	<u>100.00%</u>	<u>\$ 688,951.13</u>	<u>\$ (570,576.51)</u>	<u>\$ 118,374.62</u>	<u>\$ 6,574.06</u>	<u>\$ 124,948.68</u>

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Sheriff Department Financial Records and Accounting Department Interdepartmental Charges Summary

DEPARTMENT 13
FISCAL 2023

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

Department: Sheriff's Office

Grantee Department	Total	Department Specific
Building Depreciation	\$ -	\$ -
Equipment Depreciation	-	-
Audit & Consulting Services	-	-
Risk Management - P & L Insurance	-	-
Building Services & Communications	-	-
Personnel	-	-
Management Information Systems	-	-
Accounting Department	-	-
County Treasurer	-	-
County Administrator	-	-
Corporation Counsel	-	-
Court Commissioner	-	-
Sheriff's Office	-	-
Clerk of Courts	-	-
Child Support	381.04	381.04
Human Services	11.59	11.59
Health Care Center	-	-
Public Health	-	-
ADRC	-	-
Highway	-	-
Probate Court	-	-
Circuit Courts	124,542.91	124,542.91
Landfill	-	-
UW-Extension	-	-
Veterans Service	-	-
Emergency Management	-	-
District Attorney	-	-
Register of Deeds	-	-
Land Conservation, Planning & Zoning	-	-
County Clerk	-	-
Justice, Diversion & Support Program	-	-
All Other Departments	13.14	13.14
Total	\$ 124,948.68	\$ 124,948.68



**DEPARTMENT 14
FISCAL 2023**

SAUK COUNTY, WISCONSIN

CLERK OF COURTS

NATURE AND EXTENT OF SERVICES

The Sauk County Clerk of Court provides services associated with the duties of that office. In addition, this department provides direct support to the Child Support program, under a cooperative agreement.

Costs associated with the general operations of the Clerk of Court have been identified as General Government and appropriately disallowed from further allocation.

Costs associated with the Child Support program have been identified based on direct services provided as reported on the monthly Child Support expenditure reports. 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 14
FISCAL 2023

SAUK COUNTY, WISCONSIN
CLERK OF COURTS
DEPARTMENTAL COSTS BY FUNCTION

Department: Clerk of Courts

Functions:	Total	General & Administrative	Child Support	General Government
Expenditures:				
Salaries & Wages	\$ 634,990.33	\$ -	\$ 1,170.42	\$ 633,819.91
Fringe Benefits	285,077.06	-	525.46	284,551.60
Legal Services	217,726.66	-	-	217,726.66
Court Reporter and Transcription	6,813.00	6,813.00	-	-
Telephone and Dain Line	448.68	448.68	-	-
Interpreter Fees & Travel	67,346.50	67,346.50	-	-
Appointed Counsel	143,859.73	-	-	143,859.73
Expert Witness Fees & Expenses	13,531.25	-	-	13,531.25
DA Fees & Expenses	2,427.40	-	-	2,427.40
Postage and Box Rent	28,755.69	18,443.63	-	10,312.06
Office Supplies and Expenses	6,209.08	6,209.08	-	-
Small Equipment	178.00	178.00	-	-
MIS Department Chargebacks	8,089.88	8,089.88	-	-
Membership Dues & Subscriptions	125.00	125.00	-	-
Travel, Training & Meals	881.60	881.60	-	-
Officials Bonds	258.00	258.00	-	-
Total Expenditures	\$ 1,416,717.86	\$ 108,793.37	\$ 1,695.88	\$ 1,306,228.61
Cost Adjustments:				
General Property Taxes	(411,298.00)	-	-	(411,298.00)
Interpreter Fee-County	(37,641.30)	(37,641.30)	-	-
GAL Reimbursement	(100,548.00)	-	-	(100,548.00)
County Ordinances	(158,035.90)	-	-	(158,035.90)
Penal Fine	(111,654.33)	-	-	(111,654.33)
Bail Forfeitures	(29,706.61)	-	-	(29,706.61)
Guardian Ad Litem Fees	(121,102.20)	-	-	(121,102.20)
Ignition Interlock Device	(10,562.72)	-	-	(10,562.72)
Occupational License	(40.00)	-	-	(40.00)
Other Clerk Fees	(20,239.25)	-	-	(20,239.25)
Attorneys Fees Due County	(97,263.64)	-	-	(97,263.64)
Family Filing Fee	(840.00)	-	-	(840.00)
Circuit Court Fees	(83,614.51)	-	-	(83,614.51)
County Share Court Costs	(110.00)	-	-	(110.00)
Jury Fees-County	(4,860.00)	-	-	(4,860.00)

DEPARTMENT 14
FISCAL 2023

SAUK COUNTY, WISCONSIN
CLERK OF COURTS
DEPARTMENTAL COSTS BY FUNCTION

Department: Clerk of Courts

Functions:	Total	General & Administrative	Child Support	General Government
Municipal Fees	(16,070.00)	-	-	(16,070.00)
Payment Plan Fees	(5,328.52)	-	-	(5,328.52)
Restitution Surcharge	(7,261.77)	-	-	(7,261.77)
Restitution Admin Surcharge	(5,270.61)	-	-	(5,270.61)
Search Fees	(20.00)	-	-	(20.00)
Small Claims	(13,989.60)	-	-	(13,989.60)
Transmittal Fees	(210.00)	-	-	(210.00)
Juvenile Legal Fees	(643.61)	-	-	(643.61)
Copier/Postage/Misc	(8,752.75)	(8,752.75)	-	-
Fax Fees	(357.50)	(357.50)	-	-
Mail Fees	(196.00)	(196.00)	-	-
Interest	(90,533.96)	-	-	(90,533.96)
Non-Sufficient Funds	(291.00)	-	-	(291.00)
Total Cost Adjustments	\$ (1,336,441.78)	\$ (46,947.55)	\$ -	\$ (1,289,494.23)
General & Administrative Allocation	-	(61,845.82)	114.00	61,731.82
Disallowed / Capitalized	(78,466.20)	-	-	(78,466.20)
Incoming Costs				
1st Allocation				
Building Depreciation	10,329.45	-	13.39	10,316.05
Equipment Depreciation	1,308.80	-	1.70	1,307.10
Audit & Consulting Services	2,022.35	-	2.62	2,019.73
Risk Management - P & L Insurance	5,318.68	-	6.90	5,311.79
Building Services & Communications	49,864.08	-	64.65	49,799.43
Personnel	7,111.33	-	9.22	7,102.11
Management Information Systems	5,890.39	-	7.64	5,882.76
Accounting Department	14,033.69	-	18.20	14,015.49
County Treasurer	4,548.62	-	5.90	4,542.72
County Administrator	1,660.57	-	2.15	1,658.42
Corporation Counsel	1,842.02	-	2.39	1,839.64
Court Commissioner	-	-	-	-
Sheriff's Office	-	-	-	-

DEPARTMENT 14
FISCAL 2023

SAUK COUNTY, WISCONSIN
CLERK OF COURTS
DEPARTMENTAL COSTS BY FUNCTION

Department: Clerk of Courts

Functions:	Total	General & Administrative	Child Support	General Government
Total 1st Allocation	103,929.99	-	134.76	103,795.24
General & Administrative Allocation	-	-	-	-
Unallocated	(103,795.24)	-	-	(103,795.24)
Total 1st Tier Allocation	\$ 1,944.63	\$ -	\$ 1,944.63	\$ 0.00
2nd Allocation				
Building Depreciation	3.98	-	0.01	3.97
Equipment Depreciation	0.22	-	0.00	0.22
Audit & Consulting Services	10.35	-	0.01	10.34
Risk Management - P & L Insurance	418.24	-	0.54	417.69
Building Services & Communications	8,856.11	-	11.48	8,844.63
Personnel	1,001.64	-	1.30	1,000.34
Management Information Systems	1,212.55	-	1.57	1,210.98
Accounting Department	363.96	-	0.47	363.49
County Treasurer	212.55	-	0.28	212.27
County Administrator	21.71	-	0.03	21.68
Corporation Counsel	136.82	-	0.18	136.64
Court Commissioner	-	-	-	-
Sheriff's Office	-	-	-	-
Clerk of Courts	-	-	-	-
Total 2nd Allocation	12,238.13	-	15.87	12,222.26
General & Administrative Allocation	-	-	-	-
Unallocated	(12,222.26)	-	-	(12,222.26)
Total 2nd Tier Allocation	\$ 15.87	\$ -	\$ 15.87	\$ -
Total Incoming Costs	150.63	-	150.63	-
Total Allocated Cost	\$ 1,960.50	\$ -	\$ 1,960.50	\$ 0.00

DEPARTMENT 14
FISCAL 2023

SAUK COUNTY, WISCONSIN
CLERK OF COURTS
FUNCTIONAL COST ALLOCATIONS

Department: Clerk of Courts
Function: Child Support

Total 1st Tier Allocation \$ 1,944.63
Total 2nd Tier Allocation 15.87

Total Allocated Cost \$ 1,960.50

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Child Support	100	100.00%	1,944.63	(1,695.88)	248.75	15.87	264.62
Total	100	100.00%	\$ 1,944.63	\$ (1,695.88)	\$ 248.75	\$ 15.87	\$ 264.62

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Monthly Child Support Expenditure Reports

DEPARTMENT 14
FISCAL 2023

SAUK COUNTY, WISCONSIN
CLERK OF COURTS
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Clerk of Courts

Grantee Department	<u>Total</u>	<u>Child Support</u>
Building Depreciation	\$ -	\$ -
Equipment Depreciation	-	-
Audit & Consulting Services	-	-
Risk Management - P & L Insurance	-	-
Building Services & Communications	-	-
Personnel	-	-
Management Information Systems	-	-
Accounting Department	-	-
County Treasurer	-	-
County Administrator	-	-
Corporation Counsel	-	-
Court Commissioner	-	-
Sheriff's Office	-	-
Clerk of Courts	-	-
Child Support	264.62	264.62
Human Services	-	-
Health Care Center	-	-
Public Health	-	-
ADRC	-	-
Highway	-	-
Probate Court	-	-
Circuit Courts	-	-
Landfill	-	-
UW-Extension	-	-
Veterans Service	-	-
Emergency Management	-	-
District Attorney	-	-
Register of Deeds	-	-
Land Conservation, Planning & Zoning	-	-
County Clerk	-	-
Justice, Diversion & Support Program	-	-
All Other Departments	-	-
	<u><u>Total</u></u>	<u><u>Total</u></u>
	<u>\$ 264.62</u>	<u>\$ 264.62</u>