

CENTRAL SERVICES COST ALLOCATION PLAN

SAUK COUNTY, WISCONSIN

Based on 2021 Financials



SAUK COUNTY, WISCONSIN

COST ALLOCATION PLAN

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COST ALLOCATION PLAN OVERVIEW

Sauk County, Wisconsin has selected Diversified Services Network, Inc. (DSN) to prepare its Central Services Cost Allocation Plan for use in its fiscal year 2023 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, 2021. This cost allocation plan was prepared in accordance with Title 2 of the Code of Federal Regulations (2 CFR Part 200 - Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards).

READING THE COST ALLOCATION PLAN

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

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

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

ALLOCATION PROCESS

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

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

ORGANIZATION OF COST ALLOCATION PLAN

Table of Contents

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

Certification Page

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

Organizational Chart

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

Summary Schedules

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

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

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

- Total Proposed Costs represents the total indirect costs to claim in the following fiscal year.
- **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.

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, 2021 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.
- 3) Similar types of costs have been accounted for consistently.

I declare that the foregoing is true and correct.

Governmental unit: **Sauk County, Wisconsin**

Signature:

Kerry P. Beghin

Name of Official:

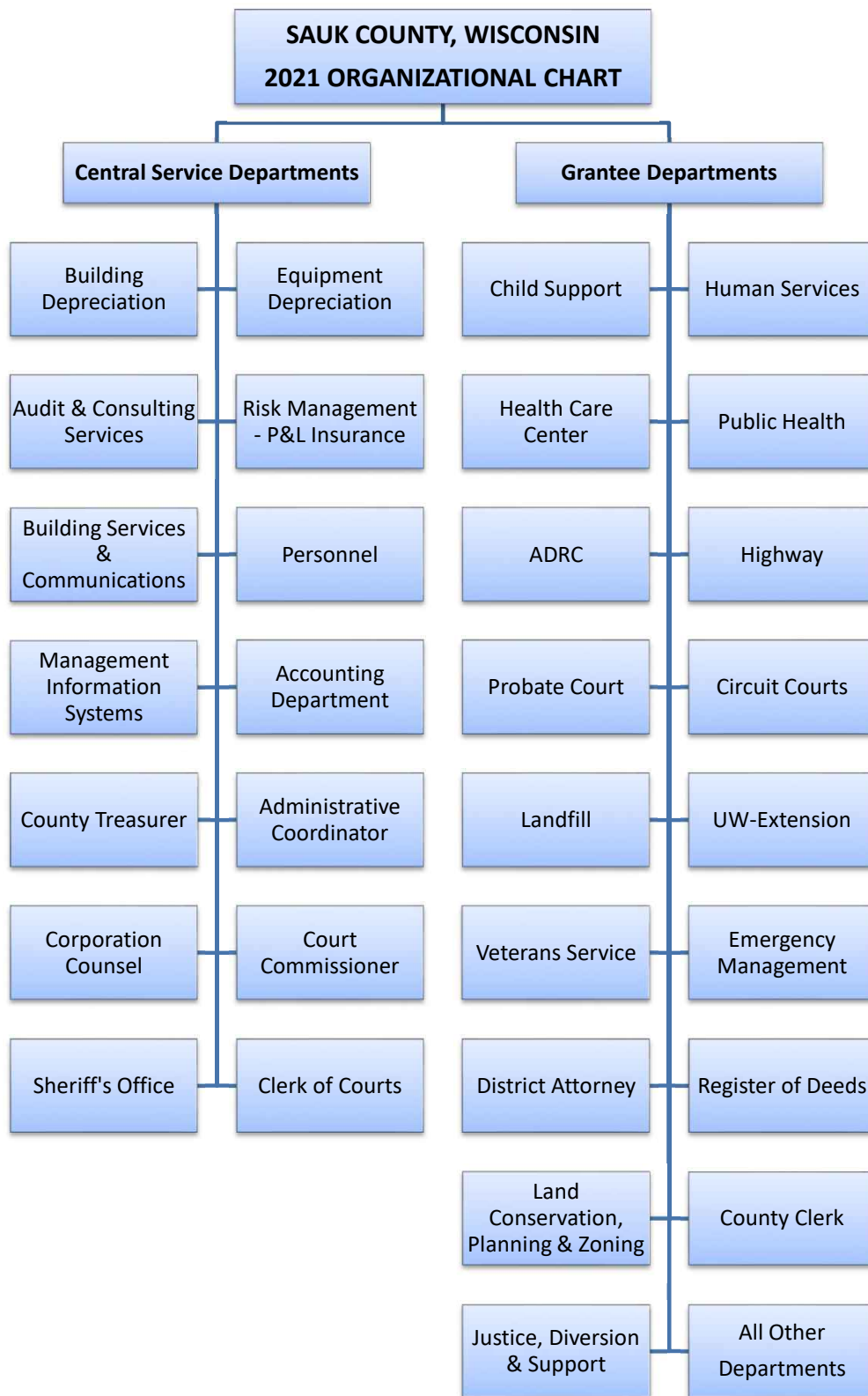
Kerry P. Beghin

Title:

Finance Director

Date of Execution:

5-17-2022



SUMMARY OF ALLOCATED COSTS
SAUK COUNTY, WISCONSIN
FISCAL YEAR 2021

	Child Support	Human Services	Health Care Center	Public Health	ADRC
Central Service Departments					
Building Depreciation	6,772.74	45,034.80	-	22,125.25	10,037.86
Equipment Depreciation	706.60	7,383.93	2,261.11	1,695.83	1,095.22
Audit & Consulting Services	468.76	7,740.07	4,005.20	4,010.26	5,335.54
Risk Management - P & L Insurance	7,427.57	19,052.69	7,276.02	3,291.93	3,668.69
Building Services & Communications	34,163.29	256,158.71	-	64,055.96	31,022.61
Personnel	5,805.35	60,317.63	83,307.02	17,938.54	12,806.90
Management Information Systems	8,246.04	136,924.16	47,105.59	180,559.28	56,761.49
Accounting Department	8,939.41	112,943.73	45,032.78	53,243.80	64,453.26
County Treasurer	1,540.44	17,978.62	16,306.53	11,058.77	11,954.67
County Administrator	1,233.44	16,421.43	15,708.40	8,460.75	8,291.44
Corporation Counsel	43,421.24	508,224.01	2,779.69	13,882.70	1,527.90
Court Commissioner	3,285.36	-	-	-	-
Sheriff's Office	422.41	523.52	-	-	-
Clerk of Courts	268.48	-	-	-	-
Total Allocated Costs	122,701.15	1,188,703.33	223,782.35	380,323.07	206,955.58
Rollforward Adjustment	(12,600.32)	295,697.55	-	9,571.42	(26,753.50)
Total Proposed Costs	110,100.83	1,484,400.88	223,782.35	389,894.49	180,202.08

SUMMARY OF ALLOCATED COSTS
SAUK COUNTY, WISCONSIN
FISCAL YEAR 2021

	Highway	Probate Court	Circuit Courts	Landfill	UW-Extension
Central Service Departments					
Building Depreciation	-	3,744.00	20,868.06	-	9,550.49
Equipment Depreciation	494.62	105.99	741.93	-	635.94
Audit & Consulting Services	6,390.50	176.16	755.28	191.35	343.22
Risk Management - P & L Insurance	61,292.83	1,322.47	2,248.20	57.54	1,520.84
Building Services & Communications	165,081.57	17,196.59	96,549.55	2,431.74	27,629.08
Personnel	33,776.61	1,055.52	1,794.38	-	1,213.85
Management Information Systems	58,259.36	(794.15)	4,429.26	-	23,872.72
Accounting Department	86,203.14	2,387.20	8,991.10	1,938.58	4,072.03
County Treasurer	12,318.40	422.89	1,042.43	145.54	491.87
County Administrator	15,946.55	395.28	1,062.07	126.69	1,182.00
Corporation Counsel	16,237.16	883.76	-	-	300.56
Court Commissioner	-	-	-	-	-
Sheriff's Office	-	-	89,396.88	-	-
Clerk of Courts	-	-	-	-	-
Total Allocated Costs	456,000.73	26,895.70	227,879.13	4,891.43	70,812.58
Rollforward Adjustment	-	-	-	-	-
Total Proposed Costs	456,000.73	26,895.70	227,879.13	4,891.43	70,812.58

SUMMARY OF ALLOCATED COSTS
SAUK COUNTY, WISCONSIN
FISCAL YEAR 2021

	Veterans Service	Emergency Management	District Attorney	Register of Deeds	Land Conservation, Planning & Zoning
Central Service Departments					
Building Depreciation	3,789.21	8,135.68	10,183.57	7,610.70	11,748.49
Equipment Depreciation	211.98	423.96	883.25	353.30	1,024.56
Audit & Consulting Services	192.36	192.36	314.87	885.88	2,700.17
Risk Management - P & L Insurance	3,326.99	2,350.18	5,157.62	1,985.24	3,390.27
Building Services & Communications	10,990.07	36,854.84	47,250.15	22,488.49	35,633.82
Personnel	2,638.80	923.58	4,116.52	1,583.28	10,106.59
Management Information Systems	9,955.35	37,386.18	24,742.03	65,941.01	47,018.14
Accounting Department	3,429.06	2,457.91	5,536.96	10,521.81	35,069.43
County Treasurer	620.61	337.96	1,062.30	2,579.69	7,682.18
County Administrator	1,499.45	1,694.15	1,169.98	1,366.20	11,933.17
Corporation Counsel	475.90	300.56	50.09	-	68,017.81
Court Commissioner	-	-	-	-	-
Sheriff's Office	-	-	-	-	-
Clerk of Courts	-	-	-	-	-
Total Allocated Costs	37,129.77	91,057.36	100,467.35	115,315.60	234,324.63
Rollforward Adjustment	-	-	-	-	-
Total Proposed Costs	37,129.77	91,057.36	100,467.35	115,315.60	234,324.63

SUMMARY OF ALLOCATED COSTS
SAUK COUNTY, WISCONSIN
FISCAL YEAR 2021

	County Clerk	Justice, Diversion & Support Program	All Other Departments	Total Allocated Costs
Central Service Departments				
Building Depreciation	5,412.70	2,129.44	48,667.09	215,810.05
Equipment Depreciation	353.30	211.98	883.25	19,466.73
Audit & Consulting Services	282.47	549.75	13,632.45	48,166.65
Risk Management - P & L Insurance	2,647.50	3,802.09	4,647.02	134,465.69
Building Services & Communications	15,840.29	9,678.21	(131,718.51)	741,306.46
Personnel	2,111.04	3,034.62	3,425.16	245,955.40
Management Information Systems	(963.68)	7,757.14	198,806.89	906,006.81
Accounting Department	4,058.93	7,325.43	146,098.22	602,702.78
County Treasurer	724.77	1,120.58	27,119.11	114,507.35
County Administrator	1,746.15	823.17	10,490.28	99,550.60
Corporation Counsel	4,182.92	5,025.22	47,812.66	713,122.17
Court Commissioner	-	-	-	3,285.36
Sheriff's Office	-	734.41	-	91,077.23
Clerk of Courts	-	-	-	268.48
Total Allocated Costs	36,396.37	42,192.06	369,863.61	3,935,691.77
Rollforward Adjustment	-	-	-	265,915.15
Total Proposed Costs	36,396.37	42,192.06	369,863.61	4,201,606.92

**SCHEDULE OF FIXED COSTS
SAUK COUNTY, WISCONSIN
FISCAL YEAR 2021**

<u>Grantee Department</u>	<u>Final Costs 2021</u>	<u>Fixed Costs 2019</u>	<u>Rollforward</u>	<u>Actual Costs with Rollforward</u>
Child Support	122,701.15	135,301.47	(12,600.32)	110,100.83
Human Services	1,188,703.33	893,005.78	295,697.55	1,484,400.88
Health Care Center	223,782.35	-	-	223,782.35
Public Health	380,323.07	370,751.65	9,571.42	389,894.49
ADRC	206,955.58	233,709.08	(26,753.50)	180,202.08
Highway	456,000.73	-	-	456,000.73
Probate Court	26,895.70	-	-	26,895.70
Circuit Courts	227,879.13	-	-	227,879.13
Landfill	4,891.43	-	-	4,891.43
UW-Extension	70,812.58	-	-	70,812.58
Veterans Service	37,129.77	-	-	37,129.77
Emergency Management	91,057.36	-	-	91,057.36
District Attorney	100,467.35	-	-	100,467.35
Register of Deeds	115,315.60	-	-	115,315.60
Land Conservation, Planning & Zoning	234,324.63	-	-	234,324.63
County Clerk	36,396.37	-	-	36,396.37
Justice, Diversion & Support Program	42,192.06	-	-	42,192.06
All Other Departments	369,863.61	-	-	369,863.61
Total	<u>\$ 3,935,691.77</u>	<u>\$ 1,632,767.98</u>	<u>\$ 265,915.15</u>	<u>\$ 4,201,606.92</u>

SCHEDULE OF DEPARTMENTAL COSTS
SAUK COUNTY, WISCONSIN
FISCAL YEAR 2021

Central Service Department	Expenditures	Cost Adjustments	Disallowed / Capitalized	Direct Billings	Total Allocated Costs
Building Depreciation	\$ -	\$ 737,427	\$ -	\$ -	\$ 737,427
Equipment Depreciation	-	1,060,692	-	-	1,060,692
Audit & Consulting Services	-	62,485	-	-	62,485
Risk Management - P & L Insurance	193,066	537,804	-	(547,622)	183,247
Building Services & Communications	3,319,403	(141,108)	(848,569)	(795,274)	1,534,452
Personnel	358,897	(6,916)	(17,291)	-	334,690
Management Information Systems	2,648,239	(177,060)	(50,014)	(1,410,120)	1,011,045
Accounting Department	786,905	(63,601)	(46,717)	(1,620)	674,966
County Treasurer	392,960	(920,385)	661,093	-	133,668
County Administrator	606,331	(436,606)	(15,529)	-	154,196
Corporation Counsel	980,725	-	-	(241,860)	738,865
Court Commissioner	261,496	(16,186)	(218,887)	(25,946)	477
Sheriff's Office	15,226,177	(1,964,250)	(12,831,224)	(413,974)	16,729
Clerk of Courts	1,314,565	(991,105)	(321,599)	(1,781)	80
less unallocated Incoming costs					(2,707,329)
Total	\$ 26,088,764	\$ (2,318,810)	\$ (13,688,736)	\$ (3,438,197)	\$ 3,935,692

SCHEDULE OF ALLOCATION BASIS
SAUK COUNTY, WISCONSIN
FISCAL YEAR 2021

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	2021 Equipment Depreciation by Central Service Department	Fixed Asset Management System Records
	Telephone System	Number of Telephone Lines/Extensions Supported by Department During 2021	Accounting Department Listing
3	Audit & Consulting Services		
	General Audit	Number of Accounting Transactions by Department During 2021	County Financial Records & Reports - Accounting Department
	Cost Allocation Plan	Weighted Number of Functions / Activities Analyzed by Central Services Department	FY2020 Cost Allocation Plan Prepared During 2021
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 2021	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 2021 Personnel Activity Reports and County Financial Records and Reports
	Law Enforcement Center	Direct Allocation to Benefiting Department	Completed 2021 Personnel Activity Reports and County Financial Records and Reports

SCHEDULE OF ALLOCATION BASIS
SAUK COUNTY, WISCONSIN
FISCAL YEAR 2021

Department Number	Departmental Function	Allocation Base	Allocation Source
	Department Specific	Time/Effort Analysis of Departments Served and Direct Expenses	Completed 2021 Employee Personnel Activity Reports & County Financial Records/Reports
	Postal Services	Postal Charges by Department During 2021	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 2021	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 2021 Personnel Activity Reports
	General Government	Unallocated	
7	Management Information Systems		
	Programming & Technical Support	Hours of Support Provided to Benefiting Departments During 2021	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 2021 - Excluding the Health Care Center	Financial Records & Reports - Accounting Department
	Payroll	Payroll Disbursements Issued by Department During 2021	Financial Records & Reports - Accounting Department
	Budgets	Invoices and Receipts Processed by Department During 2021	Financial Records & Reports - Accounting Department
	Child Support	Direct Allocation to Benefiting Department	Monthly Child Support Expenditure Reports and Accounting Records & Reports
	Department Specific	Direct Allocation to Benefiting Department	Accounting Department Personnel Activity Reports and County Financial Records/Reports
	General Government	Unallocated	

SCHEDULE OF ALLOCATION BASIS
SAUK COUNTY, WISCONSIN
FISCAL YEAR 2021

Department Number	Departmental Function	Allocation Base	Allocation Source
9	County Treasurer		
	Receipts	General Receipts Processed by Department During 2021	Financial Records & Reports - Accounting Department
	Disbursements	Total Disbursements Processed by Department During 2021	Financial Records & Reports - Accounting Department
	General Government	Unallocated	
10	County Administrator		
	Budgeting	Invoices and General Receipts Processed by Department During 2021	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 2021	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 2021	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 2021**

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 2021 depreciation expense (excluding land) are as follows:

	<u>2021 Depreciation</u>
Courthouse	\$122,009.68
West Square Building	157,320.35
Law Enforcement Center	421,002.93

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

The 2021 interest expense applicable to the Law Enforcement Center (\$37,093.75) is allowable for plan purposes and included in the costs allocated to this facility.

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 1
FISCAL 2021

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	\$ 700,332.96	\$ 122,009.68	\$ 157,320.35	\$ 421,002.93
Interest Expense	37,093.75			37,093.75
Total Cost Adjustments	\$ 737,426.71	\$ 122,009.68	\$ 157,320.35	\$ 458,096.68
Incoming Costs				
Total 1st Allocation	-	-	-	-
Unallocated	-	-	-	-
Total 1st Tier Allocation	\$ 737,426.71	\$ 122,009.68	\$ 157,320.35	\$ 458,096.68
2nd Allocation				
Building Depreciation	-	-	-	-
Equipment Depreciation	-	-	-	-
Audit & Consulting Services	210.23	34.78	44.85	130.60
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	210.23	34.78	44.85	130.60
Total 2nd Tier Allocation	\$ 210.23	\$ 34.78	\$ 44.85	\$ 130.60
Unallocated	-	-	-	-
Total Incoming Costs	210.23	34.78	44.85	130.60
Total Allocated Cost	\$ 737,636.94	\$ 122,044.46	\$ 157,365.20	\$ 458,227.28

DEPARTMENT 1
FISCAL 2021

SAUK COUNTY, WISCONSIN
BUILDING DEPRECIATION
FUNCTIONAL COST ALLOCATIONS

Department: Building Depreciation
Function: Courthouse

Total 1st Tier Allocation \$ 122,009.68
Total 2nd Tier Allocation 34.78

Total Allocated Cost \$ 122,044.46

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Building Services & Communications	1,829	3.49%	4,260.00	-	4,260.00	1.21	4,261.21
Management Information Systems	3,730	7.12%	8,687.69	-	8,687.69	2.48	8,690.17
Court Commissioner	1,181	2.25%	2,750.71	-	2,750.71	0.78	2,751.50
Sheriff's Office	6,016	11.48%	14,012.11	-	14,012.11	3.99	14,016.10
Clerk of Courts	4,975	9.50%	11,587.47	-	11,587.47	3.30	11,590.78
Child Support	2,907	5.55%	6,770.81	-	6,770.81	1.93	6,772.74
Probate Court	1,607	3.07%	3,742.93	-	3,742.93	1.07	3,744.00
Circuit Courts	8,957	17.10%	20,862.11	-	20,862.11	5.95	20,868.06
Emergency Management	3,492	6.67%	8,133.36	-	8,133.36	2.32	8,135.68
District Attorney	4,371	8.34%	10,180.67	-	10,180.67	2.90	10,183.57
Justice, Diversion & Support Program	914	1.74%	2,128.83	-	2,128.83	0.61	2,129.44
All Other Departments	12,405	23.68%	28,892.98	-	28,892.98	8.24	28,901.22
Total	52,384	100.00%	\$ 122,009.68	\$ -	\$ 122,009.68	\$ 34.78	\$ 122,044.46

Allocation Basis: Usable Square Footage by Benefiting Department

Allocation Source: Square footage measurements provided by Maintenance Department

DEPARTMENT 1
FISCAL 2021

SAUK COUNTY, WISCONSIN
BUILDING DEPRECIATION
FUNCTIONAL COST ALLOCATIONS

Department: Building Depreciation
Function: West Square Building

Total 1st Tier Allocation \$ 157,320.35
Total 2nd Tier Allocation 44.85

Total Allocated Cost \$ 157,365.20

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Risk Management - P & L Insurance	143	0.29%	461.42	-	461.42	0.13	461.55
Personnel	1,210	2.48%	3,904.29	-	3,904.29	1.11	3,905.40
Accounting Department	1,184	2.43%	3,820.40	-	3,820.40	1.09	3,821.49
County Treasurer	2,048	4.20%	6,608.25	-	6,608.25	1.88	6,610.14
County Administrator	797	1.63%	2,571.67	-	2,571.67	0.73	2,572.40
Corporation Counsel	1,524	3.13%	4,917.47	-	4,917.47	1.40	4,918.87
Human Services	13,953	28.62%	45,021.96	-	45,021.96	12.84	45,034.80
Public Health	6,855	14.06%	22,118.94	-	22,118.94	6.31	22,125.25
ADRC	3,110	6.38%	10,035.00	-	10,035.00	2.86	10,037.86
UW-Extension	2,959	6.07%	9,547.77	-	9,547.77	2.72	9,550.49
Veterans Service	1,174	2.41%	3,788.13	-	3,788.13	1.08	3,789.21
Register of Deeds	2,358	4.84%	7,608.53	-	7,608.53	2.17	7,610.70
Land Conservation, Planning & Zoning	3,640	7.47%	11,745.14	-	11,745.14	3.35	11,748.49
County Clerk	1,677	3.44%	5,411.15	-	5,411.15	1.54	5,412.70
All Other Departments	6,124	12.56%	19,760.23	-	19,760.23	5.63	19,765.86
Total	48,756	100.00%	\$ 157,320.35	\$ -	\$ 157,320.35	\$ 44.85	\$ 157,365.20

Allocation Basis: Usable Square Footage by Benefiting Department

Allocation Source: Square footage measurements provided by Maintenance Department

DEPARTMENT 1
FISCAL 2021

SAUK COUNTY, WISCONSIN
BUILDING DEPRECIATION
FUNCTIONAL COST ALLOCATIONS

Department: Building Depreciation
Function: Law Enforcement Center

Total 1st Tier Allocation \$ 458,096.68
Total 2nd Tier Allocation 130.60

Total Allocated Cost \$ 458,227.28

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<hr/>							
Grantee Department							
Sheriff's Office	100.00	100.000%	458,096.68	-	458,096.68	130.60	458,227.28
<hr/>							
Total	100.00	100.00%	\$ 458,096.68	\$ -	\$ 458,096.68	\$ 130.60	\$ 458,227.28

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Information Provided by County Building Services Department

DEPARTMENT 1
FISCAL 2021

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	461.55	-	461.55	-
Building Services & Communications	4,261.21	4,261.21	-	-
Personnel	3,905.40	-	3,905.40	-
Management Information Systems	8,690.17	8,690.17	-	-
Accounting Department	3,821.49	-	3,821.49	-
County Treasurer	6,610.14	-	6,610.14	-
County Administrator	2,572.40	-	2,572.40	-
Corporation Counsel	4,918.87	-	4,918.87	-
Court Commissioner	2,751.50	2,751.50	-	-
Sheriff's Office	472,243.38	14,016.10	-	458,227.28
Clerk of Courts	11,590.78	11,590.78	-	-
Child Support	6,772.74	6,772.74	-	-
Human Services	45,034.80	-	45,034.80	-
Health Care Center	-	-	-	-
Public Health	22,125.25	-	22,125.25	-
ADRC	10,037.86	-	10,037.86	-
Highway	-	-	-	-
Probate Court	3,744.00	3,744.00	-	-
Circuit Courts	20,868.06	20,868.06	-	-
Landfill	-	-	-	-
UW-Extension	9,550.49	-	9,550.49	-
Veterans Service	3,789.21	-	3,789.21	-
District Attorney	10,183.57	10,183.57	-	-
Emergency Management	8,135.68	8,135.68	-	-
Register of Deeds	7,610.70	-	7,610.70	-
Land Conservation, Planning & Zoning	11,748.49	-	11,748.49	-
County Clerk	5,412.70	-	5,412.70	-
Justice, Diversion & Support Program	2,129.44	2,129.44	-	-
All Other Departments	48,667.09	28,901.22	19,765.86	-
Total	\$ 737,636.94	\$ 122,044.46	\$ 157,365.20	\$ 458,227.28

**DEPARTMENT 2
FISCAL 2021**

**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 \$1,029,040.91 as depreciation expense for the central services departments during 2021. 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 \$31,651.34 in 2021. 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 2021

SAUK COUNTY, WISCONSIN
EQUIPMENT DEPRECIATION
DEPARTMENTAL COSTS BY FUNCTION

Department: Equipment Depreciation

Functions:	Total	Equipment Depreciation	Telephone System
Cost Adjustments:			
Equipment Use Charge	\$ 1,060,692.25	\$ 1,029,040.91	\$ 31,651.34
Total Cost Adjustments	\$ 1,060,692.25	\$ 1,029,040.91	\$ 31,651.34
Incoming Costs			
1st Allocation			
Building Depreciation	-	-	-
Total 1st Allocation	-	-	-
Unallocated	-	-	-
Total 1st Tier Allocation	\$ 1,060,692.25	\$ 1,029,040.91	\$ 31,651.34
2nd Allocation			
Equipment Depreciation	-	-	-
Audit & Consulting Services	140.16	135.97	4.18
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	140.16	135.97	4.18

DEPARTMENT 2
FISCAL 2021

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	\$ 140.16	\$ 135.97	\$ 4.18
Unallocated	-	-	-
Total Incoming Costs	-	-	-
Total Allocated Cost	<u>\$ 1,060,832.41</u>	<u>\$ 1,029,176.88</u>	<u>\$ 31,655.52</u>

DEPARTMENT 2
FISCAL 2021

SAUK COUNTY, WISCONSIN
EQUIPMENT DEPRECIATION
FUNCTIONAL COST ALLOCATIONS

Department: Equipment Depreciation
Function: Equipment Depreciation

Total 1st Tier Allocation \$ 1,029,040.91
Total 2nd Tier Allocation 135.97

Total Allocated Cost \$ 1,029,176.88

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Risk Management - P & L Insurance	9,111.11	0.89%	9,111.11	-	9,111.11	1.20	9,112.31
Building Services & Communications	325,519.68	31.63%	325,519.68	-	325,519.68	43.01	325,562.69
Personnel	1,314.29	0.13%	1,314.29	-	1,314.29	0.17	1,314.46
Management Information Systems	80,730.74	7.85%	80,730.74	-	80,730.74	10.67	80,741.41
County Treasurer	13,706.85	1.33%	13,706.85	-	13,706.85	1.81	13,708.66
Corporation Counsel	1,314.28	0.13%	1,314.28	-	1,314.28	0.17	1,314.45
Sheriff's Office	594,895.10	57.81%	594,895.10	-	594,895.10	78.61	594,973.71
Clerk of Courts	2,448.86	0.24%	2,448.86	-	2,448.86	0.32	2,449.18
Total	1,029,040.91	100.00%	\$ 1,029,040.91	\$ -	\$ 1,029,040.91	\$ 135.97	\$ 1,029,176.88

Allocation Basis: 2021 Equipment Depreciation by Central Service Department

Allocation Source: Fixed Asset Management System Records

DEPARTMENT 2
FISCAL 2021

SAUK COUNTY, WISCONSIN
EQUIPMENT DEPRECIATION
FUNCTIONAL COST ALLOCATIONS

Department: Equipment Depreciation
Function: Telephone System

Total 1st Tier Allocation \$ 31,651.34
Total 2nd Tier Allocation 4.18

Total Allocated Cost \$ 31,655.52

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Risk Management - P & L Insurance	1	0.11%	35.33	-	35.33	0.00	35.33
Building Services & Communications	62	6.92%	2,190.16	-	2,190.16	0.29	2,190.45
Personnel	6	0.67%	211.95	-	211.95	0.03	211.98
Management Information Systems	34	3.79%	1,201.06	-	1,201.06	0.16	1,201.21
Accounting Department	5	0.56%	176.63	-	176.63	0.02	176.65
County Treasurer	8	0.89%	282.60	-	282.60	0.04	282.64
County Administrator	6	0.67%	211.95	-	211.95	0.03	211.98
Corporation Counsel	8	0.89%	282.60	-	282.60	0.04	282.64
Court Commissioner	4	0.45%	141.30	-	141.30	0.02	141.32
Sheriff's Office	184	20.54%	6,499.83	-	6,499.83	0.86	6,500.69
Clerk of Courts	27	3.01%	953.78	-	953.78	0.13	953.91
Child Support	20	2.23%	706.50	-	706.50	0.09	706.60
Human Services	209	23.33%	7,382.96	-	7,382.96	0.98	7,383.93
Health Care Center	64	7.14%	2,260.81	-	2,260.81	0.30	2,261.11
Public Health	48	5.36%	1,695.61	-	1,695.61	0.22	1,695.83
ADRC	31	3.46%	1,095.08	-	1,095.08	0.14	1,095.22
Highway	14	1.56%	494.55	-	494.55	0.07	494.62
Probate Court	3	0.33%	105.98	-	105.98	0.01	105.99
Circuit Courts	21	2.34%	741.83	-	741.83	0.10	741.93
UW-Extension	18	2.01%	635.85	-	635.85	0.08	635.94
Veterans Service	6	0.67%	211.95	-	211.95	0.03	211.98
Emergency Management	12	1.34%	423.90	-	423.90	0.06	423.96
District Attorney	25	2.79%	883.13	-	883.13	0.12	883.25
Register of Deeds	10	1.12%	353.25	-	353.25	0.05	353.30
Land Conservation, Planning & Zoning	29	3.24%	1,024.43	-	1,024.43	0.14	1,024.56
County Clerk	10	1.12%	353.25	-	353.25	0.05	353.30
Justice, Diversion & Support Program	6	0.67%	211.95	-	211.95	0.03	211.98
All Other Departments	25	2.79%	883.13	-	883.13	0.12	883.25
Total	896	100.00%	\$ 31,651.34	\$ -	\$ 31,651.34	\$ 4.18	\$ 31,655.52

Allocation Basis: Number of Telephone Lines/Extensions Supported by Department During 2021

Allocation Source: Accounting Department Listing

DEPARTMENT 2
FISCAL 2021

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	35.33	-	35.33
Building Services & Communications	327,753.14	325,562.69	2,190.45
Personnel	1,526.44	1,314.46	211.98
Management Information Systems	81,942.62	80,741.41	1,201.21
Accounting Department	176.65	-	176.65
County Treasurer	13,991.30	13,708.66	282.64
County Administrator	211.98	-	211.98
Corporation Counsel	1,597.09	1,314.45	282.64
Court Commissioner	141.32	-	141.32
Sheriff's Office	601,474.40	594,973.71	6,500.69
Clerk of Courts	3,403.09	2,449.18	953.91
Child Support	706.60	-	706.60
Human Services	7,383.93	-	7,383.93
Health Care Center	2,261.11	-	2,261.11
Public Health	1,695.83	-	1,695.83
ADRC	1,095.22	-	1,095.22
Highway	494.62	-	494.62
Probate Court	105.99	-	105.99
Circuit Courts	741.93	-	741.93
Landfill	-	-	-
UW-Extension	635.94	-	635.94
Veterans Service	211.98	-	211.98
Emergency Management	423.96	-	423.96
District Attorney	883.25	-	883.25
Register of Deeds	353.30	-	353.30
Land Conservation, Planning & Zoning	1,024.56	-	1,024.56
County Clerk	353.30	-	353.30
Justice, Diversion & Support Program	211.98	-	211.98
All Other Departments	883.25	-	883.25
Total	\$ 1,051,720.09	\$ 1,020,064.57	\$ 31,655.52

**DEPARTMENT 3
FISCAL 2021**

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 2021.

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 FY2020 plan prepared during 2021.

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 3
FISCAL 2021

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

Department: Audit & Consulting Services

Functions:	Total	General & Administrative	General Audit	Cost Allocation Plan
Cost Adjustments:				
Annual Audit Services	\$ 58,000.00	\$ -	\$ 58,000.00	\$ -
Indirect Cost Allocation Plan	4,485.00	-	-	4,485.00
Total Cost Adjustments	\$ 62,485.00	\$ -	\$ 58,000.00	\$ 4,485.00
Disallowed / Capitalized	-	-	-	-
General & Administrative Allocation	-	-	-	-
Incoming Costs				
1st Allocation				
Building Depreciation	-		-	-
Equipment Depreciation	-		-	-
Total 1st Allocation	-	-	-	-
Unallocated	-	-	-	-
Total 1st Tier Allocation	\$ 62,485.00	\$ -	\$ 58,000.00	\$ 4,485.00
2nd Allocation				
Building Depreciation	-		-	-
Equipment Depreciation	-		-	-
Audit & Consulting Services	140.16		130.10	10.06
Risk Management - P & L Insurance	-		-	-
Building Services & Communications	-		-	-
Personnel	-		-	-
Management Information Systems	-		-	-
Accounting Department	-		-	-
County Treasurer	-		-	-
County Administrator	173.36		160.91	12.44
Corporation Counsel	-		-	-
Court Commissioner	-		-	-

DEPARTMENT 3
FISCAL 2021

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	313.51	-	291.01	22.50
Total 2nd Tier Allocation	\$ 313.51	\$ -	\$ 291.01	\$ 22.50
Unallocated	-	-	-	-
Total Incoming Costs	313.51	-	291.01	22.50
Total Allocated Cost	\$ 62,798.51	\$ -	\$ 58,291.01	\$ 4,507.50

DEPARTMENT 3
FISCAL 2021

SAUK COUNTY, WISCONSIN
AUDIT & CONSULTING SERVICES
FUNCTIONAL COST ALLOCATIONS

Department: Audit & Consulting Services
Function: General Audit

Total 1st Tier Allocation \$ 58,000.00
Total 2nd Tier Allocation 291.01

Total Allocated Cost \$ 58,291.01

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Risk Management - P & L Insurance	195	0.34%	196.44	-	196.44	0.99	197.43
Building Services & Communications	1,991	3.46%	2,005.70	-	2,005.70	10.06	2,015.76
Personnel	261	0.45%	262.93	-	262.93	1.32	264.25
Management Information Systems	1,120	1.95%	1,128.27	-	1,128.27	5.66	1,133.93
Accounting Department	182	0.32%	183.34	-	183.34	0.92	184.26
County Treasurer	951	1.65%	958.02	-	958.02	4.81	962.83
County Administrator	301	0.52%	303.22	-	303.22	1.52	304.74
Corporation Counsel	657	1.14%	661.85	-	661.85	3.32	665.17
Court Commissioner	214	0.37%	215.58	-	215.58	1.08	216.66
Sheriff's Office	2,939	5.10%	2,960.69	-	2,960.69	14.86	2,975.55
Clerk of Courts	1,189	2.07%	1,197.78	-	1,197.78	6.01	1,203.79
Child Support	463	0.80%	466.42	-	466.42	2.34	468.76
Human Services	7,645	13.28%	7,701.43	-	7,701.43	38.64	7,740.07
Health Care Center	3,956	6.87%	3,985.20	-	3,985.20	20.00	4,005.20
Public Health	3,961	6.88%	3,990.24	-	3,990.24	20.02	4,010.26
ADRC	5,270	9.15%	5,308.90	-	5,308.90	26.64	5,335.54
Highway	6,312	10.96%	6,358.59	-	6,358.59	31.90	6,390.50
Probate Court	174	0.30%	175.28	-	175.28	0.88	176.16
Circuit Courts	746	1.30%	751.51	-	751.51	3.77	755.28
Landfill	189	0.33%	190.40	-	190.40	0.96	191.35
UW-Extension	339	0.59%	341.50	-	341.50	1.71	343.22
Veterans Service	190	0.33%	191.40	-	191.40	0.96	192.36
Emergency Management	190	0.33%	191.40	-	191.40	0.96	192.36
District Attorney	311	0.54%	313.30	-	313.30	1.57	314.87
Register of Deeds	875	1.52%	881.46	-	881.46	4.42	885.88
Land Conservation, Planning & Zoning	2,667	4.63%	2,686.69	-	2,686.69	13.48	2,700.17
County Clerk	279	0.48%	281.06	-	281.06	1.41	282.47
Justice, Diversion & Support Program	543	0.94%	547.01	-	547.01	2.74	549.75
All Other Departments	13,465	23.39%	13,564.39	-	13,564.39	68.06	13,632.45
Total	57,575	100.00%	\$ 58,000.00	\$ -	\$ 58,000.00	\$ 291.01	\$ 58,291.01

Allocation Basis: Number of Accounting Transactions by Department During 2021

Allocation Source: County Financial Records & Reports - Accounting Department

DEPARTMENT 3
FISCAL 2021

SAUK COUNTY, WISCONSIN
AUDIT & CONSULTING SERVICES
FUNCTIONAL COST ALLOCATIONS

Department: Audit & Consulting Services
Function: Cost Allocation Plan

Total 1st Tier Allocation	\$ 4,485.00
Total 2nd Tier Allocation	22.50
Total Allocated Cost	\$ 4,507.50

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Building Depreciation	3.00	4.69%	210.23	-	210.23	-	210.23
Equipment Depreciation	2.00	3.13%	140.16	-	140.16	-	140.16
Audit & Consulting Services	2.00	3.13%	140.16	-	140.16	-	140.16
Risk Management - P & L Insurance	4.00	6.25%	280.31	-	280.31	1.58	281.89
Building Services & Communications	10.50	16.41%	735.82	-	735.82	4.15	739.97
Personnel	5.00	7.81%	350.39	-	350.39	1.97	352.36
Management Information Systems	6.00	9.38%	420.47	-	420.47	2.37	422.84
Accounting Department	9.00	14.06%	630.70	-	630.70	3.55	634.26
County Treasurer	3.75	5.86%	262.79	-	262.79	1.48	264.27
County Administrator	6.25	9.77%	437.99	-	437.99	2.47	440.46
Corporation Counsel	4.50	7.03%	315.35	-	315.35	1.78	317.13
Court Commissioner	2.50	3.91%	175.20	-	175.20	0.99	176.18
Sheriff's Office	3.00	4.69%	210.23	-	210.23	1.18	211.42
Clerk of Courts	2.50	3.91%	175.20	-	175.20	0.99	176.18
Total	64.00	100.00%	\$ 4,485.00	\$ -	\$ 4,485.00	\$ 22.50	\$ 4,507.50

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

Allocation Source: FY2020 Cost Allocation Plan Prepared During 2021

DEPARTMENT 3
FISCAL 2021

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

Department: Audit & Consulting Services

Grantee Department	Total	General Audit	Cost Allocation Plan
Building Depreciation	\$ 210.23	\$ -	\$ 210.23
Equipment Depreciation	140.16	-	140.16
Audit & Consulting Services	140.16	-	140.16
Risk Management - P & L Insurance	479.32	197.43	281.89
Building Services & Communications	2,755.73	2,015.76	739.97
Personnel	616.61	264.25	352.36
Management Information Systems	1,556.77	1,133.93	422.84
Accounting Department	818.52	184.26	634.26
County Treasurer	1,227.10	962.83	264.27
County Administrator	745.20	304.74	440.46
Corporation Counsel	982.30	665.17	317.13
Court Commissioner	392.84	216.66	176.18
Sheriff's Office	3,186.97	2,975.55	211.42
Clerk of Courts	1,379.97	1,203.79	176.18
Child Support	468.76	468.76	-
Human Services	7,740.07	7,740.07	-
Health Care Center	4,005.20	4,005.20	-
Public Health	4,010.26	4,010.26	-
ADRC	5,335.54	5,335.54	-
Highway	6,390.50	6,390.50	-
Probate Court	176.16	176.16	-
Circuit Courts	755.28	755.28	-
Landfill	191.35	191.35	-
UW-Extension	343.22	343.22	-
Veterans Service	192.36	192.36	-
Emergency Management	192.36	192.36	-
District Attorney	314.87	314.87	-
Register of Deeds	885.88	885.88	-
Land Conservation, Planning & Zoning	2,700.17	2,700.17	-
County Clerk	282.47	282.47	-
Justice, Diversion & Support Program	549.75	549.75	-
All Other Departments	13,632.45	13,632.45	-
Total	\$ 62,798.51	\$ 58,291.01	\$ 4,507.50

**DEPARTMENT 4
FISCAL 2021**

**SAUK COUNTY, WISCONSIN
RISK MANAGEMENT - P & L INSURANCE
NATURE AND EXTENT OF SERVICES**

Sauk County protects its employees and property through various 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 base on the overall percentage of premiums billed an 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 2021. 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 2021.

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 4
FISCAL 2021

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	Department Specific
Expenditures:					
Salaries & Wages	\$ 71,166.12	\$ 71,166.12	\$ -	\$ -	\$ -
Fringe Benefits	28,287.82	28,287.82	-	-	-
Medical Examinations	10,455.97	-	-	-	10,455.97
Telephone & DAIN Line	579.79	579.79	-	-	-
Postage & Box Rent	11.41	11.41	-	-	-
Office Supplies and Expense	744.98	744.98	-	-	-
Subscriptions & Dues	2,105.00	2,105.00	-	-	-
Travel, Training & Meals	8,055.60	8,055.60	-	-	-
Other Supplies & Expenses	4,005.89	4,005.89	-	-	-
General Liability	59,733.27	-	59,733.27	-	-
Employee Bonds	7,920.00	-	-	7,920.00	-
Total Expenditures	\$ 193,065.85	\$ 114,956.61	\$ 59,733.27	\$ 7,920.00	\$ 10,455.97
Cost Adjustments:					
Billed Property & Liability Insurance	494,175.73	-	-	-	494,175.73
Billed Self-Insurance Adjustment	49,986.42	-	-	-	49,986.42
Billed Officials Bonds	3,410.00	-	-	-	3,410.00
Billed Employee Bonds	50.00	-	-	-	50.00
Deductible Fund Dividends	(8,403.00)	-	(906.18)	-	(7,496.82)
Interest on Investments	(1,415.56)	-	(152.65)	-	(1,262.91)
Total Cost Adjustments	\$ 537,803.59	\$ -	\$ (1,058.83)	\$ -	\$ 538,862.42
Disallowed / Capitalized	-	-	-	-	-
General & Administrative Allocation	-	(114,956.61)	10,951.25	1,478.22	102,527.14
Incoming Costs					
1st Allocation					
Building Depreciation	461.42	-	43.96	5.93	411.53
Equipment Depreciation	9,146.44	-	871.33	117.61	8,157.49
Audit & Consulting Services	476.75	-	45.42	6.13	425.20
Total 1st Allocation	10,084.60	-	960.70	129.68	8,994.22
Unallocated	-	-	-	-	-

DEPARTMENT 4
FISCAL 2021

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	Department Specific
Total 1st Tier Allocation	\$ 740,954.04	\$ -	\$ 70,586.39	\$ 9,527.90	\$ 660,839.75
2nd Allocation					
Building Depreciation	0.13	-	0.01	0.00	0.12
Equipment Depreciation	1.21	-	0.12	0.02	1.08
Audit & Consulting Services	2.56	-	0.24	0.03	2.29
Risk Management - P & L Insurance	641.81	-	61.14	8.25	572.42
Building Services & Communications	1,262.69	-	120.29	16.24	1,126.17
Personnel	14,204.60	-	1,353.19	182.66	12,668.76
Management Information Systems	2,464.09	-	234.74	31.69	2,197.67
Accounting Department	2,014.87	-	191.95	25.91	1,797.02
County Treasurer	170.31	-	16.22	2.19	151.89
County Administrator	1,463.72	-	139.44	18.82	1,305.46
Corporation Counsel	-	-	-	-	-
Court Commissioner	-	-	-	-	-
Sheriff's Office	-	-	-	-	-
Clerk of Courts	-	-	-	-	-
Total 2nd Allocation	22,226.01	-	2,117.34	285.80	19,822.86
Unallocated	-	-	-	-	-
Total 2nd Tier Allocation	\$ 22,226.01	\$ -	\$ 2,117.34	\$ 285.80	\$ 19,822.86
Total Incoming Costs	32,310.61	-	3,078.04	415.48	28,817.09
Total Allocated Cost	\$ 763,180.05	\$ -	\$ 72,703.74	\$ 9,813.70	\$ 680,662.61

DEPARTMENT 4
FISCAL 2021

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

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

Total 1st Tier Allocation \$ 70,586.39
Total 2nd Tier Allocation 2,117.34

Total Allocated Cost \$ 72,703.74

	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	0.88%	623.78	-	623.78	-	623.78
Building Services & Communications	12.50	11.05%	7,797.19	-	7,797.19	235.97	8,033.16
Personnel	4.30	3.80%	2,682.23	-	2,682.23	81.17	2,763.41
Management Information Systems	9.37	8.28%	5,844.77	-	5,844.77	176.89	6,021.66
Accounting Department	5.00	4.42%	3,118.88	-	3,118.88	94.39	3,213.26
County Treasurer	6.00	5.30%	3,742.65	-	3,742.65	113.27	3,855.92
County Administrator	3.00	2.65%	1,871.33	-	1,871.33	56.63	1,927.96
Corporation Counsel	5.50	4.86%	3,430.76	-	3,430.76	103.83	3,534.59
Court Commissioner	2.00	1.77%	1,247.55	-	1,247.55	37.76	1,285.31
Clerk of Courts	12.00	10.60%	7,485.30	-	7,485.30	226.53	7,711.84
Child Support	11.00	9.72%	6,861.53	-	6,861.53	207.66	7,069.18
Probate Court	2.00	1.77%	1,247.55	-	1,247.55	37.76	1,285.31
Circuit Courts	3.40	3.00%	2,120.84	-	2,120.84	64.18	2,185.02
UW-Extension	2.30	2.03%	1,434.68	-	1,434.68	43.42	1,478.10
Veterans Service	5.00	4.42%	3,118.88	-	3,118.88	94.39	3,213.26
Emergency Management	1.75	1.55%	1,091.61	-	1,091.61	33.04	1,124.64
District Attorney	7.80	6.89%	4,865.45	-	4,865.45	147.25	5,012.69
Register of Deeds	3.00	2.65%	1,871.33	-	1,871.33	56.63	1,927.96
County Clerk	4.00	3.53%	2,495.10	-	2,495.10	75.51	2,570.61
Justice, Diversion & Support Program	5.75	5.08%	3,586.71	-	3,586.71	108.55	3,695.25
All Other Departments	6.49	5.74%	4,048.30	-	4,048.30	122.52	4,170.82
Total	113.16	100.00%	\$ 70,586.39	\$ -	\$ 70,586.39	\$ 2,117.34	\$ 72,703.74

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 2021

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

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

Total 1st Tier Allocation	\$ 9,527.90
Total 2nd Tier Allocation	285.80
Total Allocated Cost	\$ 9,813.70

	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	0.19%	18.04	-	18.04	-	18.04
Building Services & Communications	12.50	2.37%	225.48	-	225.48	6.78	232.26
Personnel	4.30	0.81%	77.57	-	77.57	2.33	79.90
Management Information Systems	9.37	1.77%	169.02	-	169.02	5.08	174.10
Accounting Department	5.00	0.95%	90.19	-	90.19	2.71	92.90
County Treasurer	6.00	1.14%	108.23	-	108.23	3.25	111.49
County Administrator	3.00	0.57%	54.12	-	54.12	1.63	55.74
Corporation Counsel	5.50	1.04%	99.21	-	99.21	2.98	102.19
Court Commissioner	2.00	0.38%	36.08	-	36.08	1.08	37.16
Sheriff's Office	149.11	28.23%	2,689.76	-	2,689.76	80.84	2,770.60
Clerk of Courts	12.00	2.27%	216.47	-	216.47	6.51	222.97
Child Support	11.00	2.08%	198.43	-	198.43	5.96	204.39
Health Care Center	124.97	23.66%	2,254.31	-	2,254.31	67.75	2,322.06
Public Health	33.99	6.44%	613.14	-	613.14	18.43	631.56
ADRC	23.81	4.51%	429.50	-	429.50	12.91	442.41
Highway	64.00	12.12%	1,154.48	-	1,154.48	34.70	1,189.18
Probate Court	2.00	0.38%	36.08	-	36.08	1.08	37.16
Circuit Courts	3.40	0.64%	61.33	-	61.33	1.84	63.18
UW-Extension	2.30	0.44%	41.49	-	41.49	1.25	42.74
Veterans Service	5.00	0.95%	90.19	-	90.19	2.71	92.90
Emergency Management	1.75	0.33%	31.57	-	31.57	0.95	32.52
District Attorney	7.80	1.48%	140.70	-	140.70	4.23	144.93
Register of Deeds	3.00	0.57%	54.12	-	54.12	1.63	55.74
Land Conservation, Planning & Zoning	19.15	3.63%	345.44	-	345.44	10.38	355.82
County Clerk	4.00	0.76%	72.16	-	72.16	2.17	74.32
Justice, Diversion & Support Program	5.75	1.09%	103.72	-	103.72	3.12	106.84
All Other Departments	6.49	1.23%	117.07	-	117.07	3.52	120.59
Total	528.19	100.00%	\$ 9,527.90	\$ -	\$ 9,527.90	\$ 285.80	\$ 9,813.70

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 2021

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

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

Total 1st Tier Allocation \$ 660,839.75
Total 2nd Tier Allocation 19,822.86

Total Allocated Cost \$ 680,662.61

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Building Services & Communications	66,579.08	11.93%	78,838.61	(66,549.08)	12,289.53	2,364.88	14,654.41
Personnel	1,370.97	0.25%	1,623.41	-	1,623.41	48.70	1,672.11
County Treasurer	1,168.47	0.21%	1,383.63	(1,168.47)	215.16	41.50	256.66
Sheriff's Office	98,288.20	17.61%	116,386.48	(98,288.20)	18,098.28	3,491.18	21,589.47
Clerk of Courts	233.69	0.04%	276.72	(233.69)	43.03	8.30	51.33
Child Support	701.08	0.13%	830.17	(701.08)	129.09	24.90	154.00
Human Services	86,739.28	15.54%	102,711.00	(86,739.28)	15,971.72	3,080.97	19,052.69
Health Care Center	22,553.44	4.04%	26,706.31	(22,553.44)	4,152.87	801.10	4,953.97
Public Health	12,111.58	2.17%	14,341.74	(12,111.58)	2,230.16	430.20	2,660.37
ADRC	14,687.96	2.63%	17,392.53	(14,687.96)	2,704.57	521.71	3,226.28
Highway	232,404.07	41.64%	275,197.76	(223,349.07)	51,848.69	8,254.96	60,103.65
Landfill	261.96	0.05%	310.20	(261.96)	48.24	9.30	57.54
Veterans Service	94.78	0.02%	112.23	(94.78)	17.45	3.37	20.82
Emergency Management	5,431.33	0.97%	6,431.43	(5,431.33)	1,000.10	192.92	1,193.02
Register of Deeds	7.01	0.00%	8.30	(7.01)	1.29	0.25	1.54
Land Conservation, Planning & Zoning	13,814.60	2.48%	16,358.35	(13,814.60)	2,543.75	490.69	3,034.44
County Clerk	11.68	0.00%	13.83	(11.68)	2.15	0.41	2.57
All Other Departments	1,618.94	0.29%	1,917.04	(1,618.94)	298.10	57.50	355.61
Total	558,078.12	100.00%	\$ 660,839.75	\$ (547,622.15)	\$ 113,217.60	\$ 19,822.86	\$ 133,040.46

Allocation Basis: Insurance Costs and Medical Exam Expenses by Benefiting Department during 2021

Allocation Source: County Accounting Department and Insurance Records/Reports

DEPARTMENT 4
FISCAL 2021

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	641.81	623.78	18.04	-
Building Services & Communications	22,919.83	8,033.16	232.26	14,654.41
Personnel	4,515.42	2,763.41	79.90	1,672.11
Management Information Systems	6,195.76	6,021.66	174.10	-
Accounting Department	3,306.17	3,213.26	92.90	-
County Treasurer	4,224.06	3,855.92	111.49	256.66
County Administrator	1,983.70	1,927.96	55.74	-
Corporation Counsel	3,636.79	3,534.59	102.19	-
Court Commissioner	1,322.47	1,285.31	37.16	-
Sheriff's Office	24,360.07	-	2,770.60	21,589.47
Clerk of Courts	7,986.14	7,711.84	222.97	51.33
Child Support	7,427.57	7,069.18	204.39	154.00
Human Services	19,052.69	-	-	19,052.69
Health Care Center	7,276.02	-	2,322.06	4,953.97
Public Health	3,291.93	-	631.56	2,660.37
ADRC	3,668.69	-	442.41	3,226.28
Highway	61,292.83	-	1,189.18	60,103.65
Probate Court	1,322.47	1,285.31	37.16	-
Circuit Courts	2,248.20	2,185.02	63.18	-
Landfill	57.54	-	-	57.54
UW-Extension	1,520.84	1,478.10	42.74	-
Veterans Service	3,326.99	3,213.26	92.90	20.82
Emergency Management	2,350.18	1,124.64	32.52	1,193.02
District Attorney	5,157.62	5,012.69	144.93	-
Register of Deeds	1,985.24	1,927.96	55.74	1.54
Land Conservation, Planning & Zoning	3,390.27	-	355.82	3,034.44
County Clerk	2,647.50	2,570.61	74.32	2.57
Justice, Diversion & Support Program	3,802.09	3,695.25	106.84	-
All Other Departments	4,647.02	4,170.82	120.59	355.61
Total	\$ 215,557.90	\$ 72,703.74	\$ 9,813.70	\$ 133,040.46

**DEPARTMENT 5
FISCAL 2021**

**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 various 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 2021 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 2021.
- **Radio Communication**: Direct allocation to benefiting department based on time and effort analysis of departments served during 2021 as indicated on Personnel Activity Reports (PARs).

Note: In 2021 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 2021

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	\$ 697,845.94	\$ 45,359.99	\$ 160,504.57	\$ 120,029.50	\$ 48,849.22
Fringe Benefits	253,263.95	16,462.16	58,250.71	43,561.40	17,728.48
Contracted Services	203,569.92	-	36,794.45	34,246.14	10,016.10
Telephone	7,922.86	4,402.09	-	-	-
Utilities	731,181.66	-	131,457.16	122,352.72	22,509.02
Utilities-Misc Buildings	2,787.72	-	-	-	-
Trade Services	3,272.15	-	631.88	588.12	-
Maintenance Agreement	22,657.00	-	-	-	-
Major Repairs	11,000.00	-	11,000.00	-	-
Building Security	4,543.14	4,543.14	-	-	-
Vending Machines	5,539.12	-	2,868.91	2,670.21	-
Postage & Box Rent	3,153.07	100.87	27.60	25.69	-
Office Supplies	246.45	246.45	-	-	-
Small Equipment	34,127.78	-	1,922.84	1,789.66	-
MIS Department Chargebacks	9,743.58	3,711.80	918.10	854.52	579.54
Training, Travel & Meals	933.98	933.98	-	-	-
Vehicle Expenses	15,264.92	2,934.08	302.15	281.22	1,248.04
Operating/Meeting Supplies	127,680.62	-	38,278.39	35,627.31	3,651.94
Insurance	67,159.90	-	15,153.41	14,103.91	4,886.48
Capital Outlay	1,117,509.09	106,266.98	167,526.06	186,985.00	-
Total Expenditures	\$ 3,319,402.85	\$ 184,961.53	\$ 625,636.21	\$ 563,115.42	\$ 109,468.81
Cost Adjustments:					
Routes to Recovery COVID	(57,534.35)	-	-	(4,909.50)	-
Local Govt/Agency Payments	(284.13)	-	-	-	-
Postal Charges	(61,723.97)	-	-	-	-
Vending Machine Sales	(3,894.11)	-	(2,016.90)	(1,877.21)	-
Miscellaneous Revenues	(971.27)	(971.27)	-	-	-
Sale of County Owned Property	(16,700.00)	(16,700.00)	-	-	-
Total Cost Adjustments	\$ (141,107.83)	\$ (17,671.27)	\$ (2,016.90)	\$ (6,786.71)	\$ -
Disallowed / Capitalized	(848,569.49)	(76,327.38)	(178,526.06)	(186,985.00)	-
General & Administrative Allocation	-	(90,962.88)	22,375.90	16,733.28	6,810.06

**DEPARTMENT 5
FISCAL 2021**

**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
Incoming Costs					
1st Allocation					
Building Depreciation	4,260.00	-	850.30	765.33	148.78
Equipment Depreciation	327,709.84	28,646.71	51,268.70	33,384.39	-
Audit & Consulting Services	2,741.52	-	547.21	492.52	95.75
Risk Management - P & L Insurance	20,312.20	443.04	4,318.99	4,019.86	482.60
Total 1st Allocation	355,023.56	29,089.75	56,985.19	38,662.10	727.12
General & Administrative Allocation	-	(29,089.75)	7,155.77	5,351.27	2,177.84
Total 1st Tier Allocation	\$ 2,684,749.09	\$ -	\$ 531,610.10	\$ 430,090.36	\$ 119,183.83
2nd Allocation					
Building Depreciation	1.21	-	0.24	0.22	0.04
Equipment Depreciation	43.30	3.79	6.77	4.41	-
Audit & Consulting Services	14.21	-	2.84	2.55	0.50
Risk Management - P & L Insurance	2,607.63	56.88	554.46	516.06	61.95
Building Services & Communications	18,573.27	-	3,707.23	3,336.76	648.66
Personnel	6,034.23	-	1,204.44	1,084.07	210.74
Management Information Systems	37,542.34	14,301.69	3,537.48	3,292.48	2,232.99
Accounting Department	24,200.42	-	4,830.42	4,347.71	845.19
County Treasurer	3,673.67	-	733.27	659.99	128.30
County Administrator	7,571.39	-	1,511.25	1,360.23	264.43
Corporation Counsel	4,464.73	-	891.16	802.11	155.93
Court Commissioner	-	-	-	-	-
Sheriff's Office	-	-	-	-	-
Clerk of Courts	-	-	-	-	-
Total 2nd Allocation	104,726.41	14,362.35	16,979.57	15,406.60	4,548.73
General & Administrative Allocation	-	(14,362.35)	3,532.98	2,642.06	1,075.26
Total 2nd Tier Allocation	\$ 104,726.41	\$ -	\$ 20,512.55	\$ 18,048.66	\$ 5,623.99
Total Incoming Costs	459,749.97	-	84,653.51	62,062.03	8,528.95
Total Allocated Cost	\$ 2,789,475.50	\$ -	\$ 552,122.66	\$ 448,139.02	\$ 124,807.82

DEPARTMENT 5
FISCAL 2021

SAUK 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	\$ 171,670.10	\$ 12,561.23	\$ 43,266.45	\$ 95,604.89
Fringe Benefits	62,302.93	4,558.75	15,702.36	34,697.16
Contracted Services	74,909.54	-	13,854.77	33,748.92
Telephone	-	-	-	3,520.77
Utilities	397,097.54	-	-	57,765.22
Utilities-Misc Buildings	-	2,787.72	-	-
Trade Services	-	153.80	-	1,898.35
Maintenance Agreement	-	-	-	22,657.00
Major Repairs	-	-	-	-
Building Security	-	-	-	-
Vending Machines	-	-	-	-
Postage & Box Rent	-	-	2,890.00	108.91
Office Supplies	-	-	-	-
Small Equipment	299.00	-	-	30,116.28
MIS Department Chargebacks	1,451.04	-	579.54	1,649.04
Training, Travel & Meals	-	-	-	-
Vehicle Expenses	979.78	-	-	9,519.65
Operating/Meeting Supplies	48,278.78	-	1,844.20	-
Insurance	30,051.83	390.50	-	2,573.77
Capital Outlay	59,864.00	8,763.00	-	588,104.05
Total Expenditures	\$ 846,904.54	\$ 29,215.00	\$ 78,137.32	\$ 881,964.01
Cost Adjustments:				
Routes to Recovery COVID	-	-	-	(52,624.85)
Local Govt/Agency Payments	-	-	-	(284.13)
Postal Charges	-	-	(61,723.97)	-
Vending Machine Sales	-	-	-	-
Miscellaneous Revenues	-	-	-	-
Sale of County Owned Property	-	-	-	-
Total Cost Adjustments	\$ -	\$ -	\$ (61,723.97)	\$ (52,908.98)
Disallowed / Capitalized	(59,864.00)	(8,763.00)	-	(338,104.05)
General & Administrative Allocation	23,932.48	1,751.16	6,031.76	13,328.25

DEPARTMENT 5
FISCAL 2021

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

Department: Building Services & Communications

Functions:	Law Enforcement Center	Department Specific	Postal Services	Radio Communication
Incoming Costs				
1st Allocation				
Building Depreciation	1,151.02	39.71	106.20	1,198.67
Equipment Depreciation	3,134.09	1,883.41	975.82	208,416.72
Audit & Consulting Services	740.74	25.55	68.34	771.40
Risk Management - P & L Insurance	9,135.17	1,127.32	-	785.22
Total 1st Allocation	14,161.02	3,076.00	1,150.36	211,172.01
General & Administrative Allocation	7,653.56	560.02	1,928.95	4,262.35
Total 1st Tier Allocation	\$ 832,787.60	\$ 25,839.17	\$ 25,524.42	\$ 719,713.59
2nd Allocation				
Building Depreciation	0.33	0.01	0.03	0.34
Equipment Depreciation	0.41	0.25	0.13	27.54
Audit & Consulting Services	3.84	0.13	0.35	4.00
Risk Management - P & L Insurance	1,172.75	144.72	-	100.80
Building Services & Communications	5,018.37	173.11	463.01	5,226.12
Personnel	1,630.41	56.24	150.43	1,697.90
Management Information Systems	5,590.91	-	2,232.99	6,353.81
Accounting Department	6,538.79	225.56	603.28	6,809.47
County Treasurer	992.60	34.24	91.58	1,033.69
County Administrator	2,045.74	70.57	188.74	2,130.43
Corporation Counsel	1,206.34	41.61	111.30	1,256.28
Court Commissioner	-	-	-	-
Sheriff's Office	-	-	-	-
Clerk of Courts	-	-	-	-
Total 2nd Allocation	24,200.48	746.46	3,841.84	24,640.38
General & Administrative Allocation	3,778.76	276.49	952.37	2,104.43
Total 2nd Tier Allocation	\$ 27,979.24	\$ 1,022.96	\$ 4,794.21	\$ 26,744.81
Total Incoming Costs	49,793.82	4,658.97	7,873.52	242,179.17
Total Allocated Cost	\$ 860,766.84	\$ 26,862.12	\$ 30,318.63	\$ 746,458.40

**DEPARTMENT 5
FISCAL 2021**

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

Department: Building Services & Communications
Function: Courthouse

Total 1st Tier Allocation \$ 531,610.10
Total 2nd Tier Allocation 20,512.55

Total Allocated Cost \$ 552,122.66

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Building Services & Communications	1,829	3.49%	18,561.30	-	18,561.30	-	18,561.30
Management Information Systems	3,730	7.12%	37,853.27	-	37,853.27	1,513.44	39,366.71
Court Commissioner	1,181	2.25%	11,985.18	-	11,985.18	479.19	12,464.36
Sheriff's Office	6,016	11.48%	61,052.35	-	61,052.35	2,440.98	63,493.33
Clerk of Courts	4,975	9.50%	50,487.94	-	50,487.94	2,018.59	52,506.53
Child Support	2,907	5.55%	29,501.19	-	29,501.19	1,179.51	30,680.70
Probate Court	1,607	3.07%	16,308.37	-	16,308.37	652.04	16,960.40
Circuit Courts	8,957	17.10%	90,898.59	-	90,898.59	3,634.28	94,532.87
Emergency Management	3,492	6.67%	35,437.97	-	35,437.97	1,416.87	36,854.84
District Attorney	4,371	8.34%	44,358.35	-	44,358.35	1,773.52	46,131.87
Justice, Diversion & Support Program	914	1.74%	9,275.57	-	9,275.57	370.85	9,646.43
All Other Departments	12,405	23.68%	125,890.03	(1,816.02)	124,074.01	5,033.29	129,107.30
Total	52,384	100.00%	\$ 531,610.10	\$ (1,816.02)	\$ 529,794.08	\$ 20,512.55	\$ 550,306.64

Allocation Basis: Usable Square Footage by Benefiting Department

Allocation Source: Square footage measurements provided by Maintenance Department

DEPARTMENT 5
FISCAL 2021

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

Department: Building Services & Communications
Function: West Square Building

Total 1st Tier Allocation \$ 430,090.36
Total 2nd Tier Allocation 18,048.66
Total Allocated Cost \$ 448,139.02

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Risk Management - P & L Insurance	143	0.29%	1,261.44	-	1,261.44	-	1,261.44
Personnel	1,210	2.48%	10,673.75	-	10,673.75	449.24	11,122.99
Accounting Department	1,184	2.43%	10,444.40	-	10,444.40	439.59	10,883.98
County Treasurer	2,048	4.20%	18,065.98	-	18,065.98	760.37	18,826.35
County Administrator	797	1.63%	7,030.56	-	7,030.56	295.90	7,326.46
Corporation Counsel	1,524	3.13%	13,443.63	-	13,443.63	565.82	14,009.45
Human Services	13,953	28.62%	123,083.33	-	123,083.33	5,180.36	128,263.69
Public Health	6,855	14.06%	60,469.88	-	60,469.88	2,545.07	63,014.95
ADRC	3,110	6.38%	27,434.18	-	27,434.18	1,154.66	28,588.84
UW-Extension	2,959	6.07%	26,102.17	-	26,102.17	1,098.59	27,200.76
Veterans Service	1,174	2.41%	10,356.18	-	10,356.18	435.87	10,792.06
Register of Deeds	2,358	4.84%	20,800.58	-	20,800.58	875.46	21,676.04
Land Conservation, Planning & Zoning	3,640	7.47%	32,109.46	-	32,109.46	1,351.43	33,460.89
County Clerk	1,677	3.44%	14,793.29	-	14,793.29	622.62	15,415.91
All Other Departments	6,124	12.56%	54,021.52	(73,969.02)	(19,947.50)	2,273.67	(17,673.83)
Total	48,756	100.00%	\$ 430,090.36	\$ (73,969.02)	\$ 356,121.34	\$ 18,048.66	\$ 374,170.00

Allocation Basis: Usable Square Footage by Benefiting Department

Allocation Source: Square footage measurements provided by Maintenance Department

DEPARTMENT 5
FISCAL 2021

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

Department: Building Services & Communications
Function: Human Services Buildings

Total 1st Tier Allocation \$ 119,183.83
Total 2nd Tier Allocation 5,623.99

Total Allocated Cost \$ 124,807.82

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<hr/>							
Grantee Department							
Human Services	100.00	100.00%	119,183.83	-	119,183.83	5,623.99	124,807.82
Total	100.00	100.00%	119,183.83	-	119,183.83	5,623.99	124,807.82

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Completed 2021 Personnel Activity Reports and County Financial Records and Reports

DEPARTMENT 5
FISCAL 2021

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

Department: Building Services & Communications
Function: Law Enforcement Center

Total 1st Tier Allocation \$ 832,787.60
Total 2nd Tier Allocation 27,979.24

Total Allocated Cost \$ 860,766.84

	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%	832,787.60	-	832,787.60	27,979.24	860,766.84
Total	100.00	100.00%	\$ 832,787.60	\$ -	\$ 832,787.60	\$ 27,979.24	\$ 860,766.84

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Completed 2021 Personnel Activity Reports and County Financial Records and Reports

**DEPARTMENT 5
FISCAL 2021**

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

Department: Building Services & Communications
Function: Department Specific

Total 1st Tier Allocation \$ 25,839.17
Total 2nd Tier Allocation 1,022.96

Total Allocated Cost \$ 26,862.12

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<hr/> Grantee Department <hr/>							
Sheriff's Office	2,787.72	15.56%	4,021.22	-	4,021.22	159.20	4,180.41
Highway	11,088.05	61.90%	15,994.23	-	15,994.23	633.20	16,627.44
Landfill	1,621.61	9.05%	2,339.13	-	2,339.13	92.60	2,431.74
All Other Departments	2,415.70	13.49%	3,484.59	(1.00)	3,483.59	137.95	3,621.54
<hr/>							
Total	17,913.08	100.00%	\$ 25,839.17	\$ (1.00)	\$ 25,838.17	\$ 1,022.96	\$ 26,861.12

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

Allocation Source: Completed 2021 Employee Personnel Activity Reports & County Financial Records/Reports

DEPARTMENT 5
FISCAL 2021

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

Department: Building Services & Communications
Function: Postal Services

Total 1st Tier Allocation \$ 25,524.42
Total 2nd Tier Allocation 4,794.21

Total Allocated Cost \$ 30,318.63

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Risk Management - P & L Insurance	3.02	0.00%	1.25	-	1.25	-	1.25
Building Services & Communications	28.95	0.05%	11.97	-	11.97	-	11.97
Personnel	171.87	0.28%	71.07	-	71.07	13.36	84.43
Management Information Systems	3.97	0.01%	1.64	-	1.64	0.31	1.95
Accounting Department	221.78	0.36%	91.71	-	91.71	17.23	108.95
County Treasurer	4,593.01	7.44%	1,899.33	-	1,899.33	356.93	2,256.26
County Administrator	5.97	0.01%	2.47	-	2.47	0.46	2.93
Corporation Counsel	917.10	1.49%	379.24	-	379.24	71.27	450.51
Court Commissioner	1,058.98	1.72%	437.92	-	437.92	82.30	520.21
Sheriff's Office	1,076.72	1.74%	445.25	-	445.25	83.67	528.93
Clerk of Courts	17,144.21	27.78%	7,089.57	-	7,089.57	1,332.31	8,421.88
Child Support	7,089.43	11.49%	2,931.66	-	2,931.66	550.93	3,482.59
Human Services	6,284.55	10.18%	2,598.82	-	2,598.82	488.38	3,087.21
Public Health	2,119.15	3.43%	876.32	-	876.32	164.68	1,041.01
ADRC	4,954.37	8.03%	2,048.76	-	2,048.76	385.01	2,433.77
Probate Court	480.80	0.78%	198.82	-	198.82	37.36	236.19
Circuit Courts	4,105.31	6.65%	1,697.65	-	1,697.65	319.03	2,016.68
UW-Extension	871.91	1.41%	360.56	-	360.56	67.76	428.31
Veterans Service	403.09	0.65%	166.69	-	166.69	31.32	198.01
District Attorney	2,276.45	3.69%	941.37	-	941.37	176.91	1,118.28
Register of Deeds	1,653.89	2.68%	683.93	-	683.93	128.53	812.45
Land Conservation, Planning & Zoning	4,423.38	7.17%	1,829.18	-	1,829.18	343.75	2,172.93
County Clerk	863.89	1.40%	357.24	-	357.24	67.13	424.38
Justice, Diversion & Support Program	64.71	0.10%	26.76	-	26.76	5.03	31.79
All Other Departments	907.46	1.47%	375.26	-	375.26	70.52	445.78
Total	61,723.97	100.00%	\$ 25,524.42	\$ -	\$ 25,524.42	\$ 4,794.21	\$ 30,318.63

Allocation Basis: Postal Charges by Department During 2021

Allocation Source: Accounting Department Records & Reports

DEPARTMENT 5
FISCAL 2021

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

Department: Building Services & Communications
Function: Radio Communication

Total 1st Tier Allocation \$ 719,713.59
Total 2nd Tier Allocation 26,744.81

Total Allocated Cost \$ 746,458.40

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Sheriff's Office	300.25	16.84%	121,230.86	-	121,230.86	4,504.98	125,735.84
Highway	354.50	19.89%	143,135.19	-	143,135.19	5,318.95	148,454.14
All Other Departments	1,127.75	63.27%	455,347.55	(719,487.73)	(264,140.18)	16,920.87	(247,219.31)
Total	1,782.50	100.00%	\$ 719,713.59	\$ (719,487.73)	\$ 225.86	\$ 26,744.81	\$ 26,970.67

Allocation Basis: Time/Effort Analysis of Departments Served

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

DEPARTMENT 5
FISCAL 2021

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	1,262.69	-	1,261.44	-
Building Services & Communications	18,573.27	18,561.30	-	-
Personnel	11,207.42	-	11,122.99	-
Management Information Systems	39,368.66	39,366.71	-	-
Accounting Department	10,992.93	-	10,883.98	-
County Treasurer	21,082.61	-	18,826.35	-
County Administrator	7,329.40	-	7,326.46	-
Corporation Counsel	14,459.96	-	14,009.45	-
Court Commissioner	12,984.58	12,464.36	-	-
Sheriff's Office	1,054,705.35	63,493.33	-	-
Clerk of Courts	60,928.41	52,506.53	-	-
Child Support	34,163.29	30,680.70	-	-
Human Services	256,158.71	-	128,263.69	124,807.82
Health Care Center	-	-	-	-
Public Health	64,055.96	-	63,014.95	-
ADRC	31,022.61	-	28,588.84	-
Highway	165,081.57	-	-	-
Probate Court	17,196.59	16,960.40	-	-
Circuit Courts	96,549.55	94,532.87	-	-
Landfill	2,431.74	-	-	-
UW-Extension	27,629.08	-	27,200.76	-
Veterans Service	10,990.07	-	10,792.06	-
Emergency Management	36,854.84	36,854.84	-	-
District Attorney	47,250.15	46,131.87	-	-
Register of Deeds	22,488.49	-	21,676.04	-
Land Conservation, Planning & Zoning	35,633.82	-	33,460.89	-
County Clerk	15,840.29	-	15,415.91	-
Justice, Diversion & Support Program	9,678.21	9,646.43	-	-
All Other Departments	(131,718.51)	129,107.30	(17,673.83)	-
Total	\$ 1,994,201.73	\$ 550,306.64	\$ 374,170.00	\$ 124,807.82

DEPARTMENT 5
FISCAL 2021

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	-	-	1.25	-
Building Services & Communications	-	-	11.97	-
Personnel	-	-	84.43	-
Management Information Systems	-	-	1.95	-
Accounting Department	-	-	108.95	-
County Treasurer	-	-	2,256.26	-
County Administrator	-	-	2.93	-
Corporation Counsel	-	-	450.51	-
Court Commissioner	-	-	520.21	-
Sheriff's Office	860,766.84	4,180.41	528.93	125,735.84
Clerk of Courts	-	-	8,421.88	-
Child Support	-	-	3,482.59	-
Human Services	-	-	3,087.21	-
Health Care Center	-	-	-	-
Public Health	-	-	1,041.01	-
ADRC	-	-	2,433.77	-
Highway	-	16,627.44	-	148,454.14
Probate Court	-	-	236.19	-
Circuit Courts	-	-	2,016.68	-
Landfill	-	2,431.74	-	-
UW-Extension	-	-	428.31	-
Veterans Service	-	-	198.01	-
Emergency Management	-	-	-	-
District Attorney	-	-	1,118.28	-
Register of Deeds	-	-	812.45	-
Land Conservation, Planning & Zoning	-	-	2,172.93	-
County Clerk	-	-	424.38	-
Justice, Diversion & Support Program	-	-	31.79	-
All Other Departments	-	3,621.54	445.78	(247,219.31)
Total	\$ 860,766.84	\$ 26,861.12	\$ 30,318.63	\$ 26,970.67

**DEPARTMENT 6
FISCAL 2021**

SAUK COUNTY, WISCONSIN

PERSONNEL

NATURE AND EXTENT OF SERVICES

The Sauk County Personnel Department provides various 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 with 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 2021 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 2021

SAUK COUNTY, WISCONSIN
PERSONNEL
DEPARTMENTAL COSTS BY FUNCTION

Department: Personnel

Functions:	Total	General & Administrative	Personnel Administration	Labor Relations
Expenditures:				
Salaries & Wages	\$ 235,108.77	\$ 22,805.55	\$ 174,920.92	\$ 8,228.81
Fringe Benefits	64,122.19	6,219.85	47,706.91	2,244.28
Purchased Services	23,833.42	-	23,833.42	-
Telephone & Dain Line	1,323.97	1,323.97	-	-
Postage & Box Rent	517.70	517.70	-	-
Office Supplies	1,237.32	1,237.32	-	-
MIS Departmental Chargebacks	17,073.14	17,073.14	-	-
Subscriptions & Dues	1,146.00	936.00	-	210.00
Advertising	1,259.17	-	119.17	-
Travel, Training & Mileage	2,396.87	962.87	-	1,434.00
Reference Checks	2,884.50	-	2,884.50	-
Employee Recognition	1,244.25	-	1,244.25	-
Employee Assistance	6,750.00	-	6,750.00	-
Total Expenditures	\$ 358,897.30	\$ 51,076.40	\$ 257,459.17	\$ 12,117.08
Cost Adjustments:				
Copier/Postage/Misc	(7.50)	(7.50)	-	-
Section 125 Forfeitures	(6,162.67)	-	(6,162.67)	-
Cobra Administration Fees	(745.96)	-	(745.96)	-
Total Cost Adjustments	\$ (6,916.13)	\$ (7.50)	\$ (6,908.63)	\$ -
General & Administrative Allocation	-	(50,843.90)	41,891.32	1,970.69
Disallowed / Capitalized	(17,290.75)	(225.00)	-	-
Incoming Costs				
1st Allocation				
Building Depreciation	3,904.29	-	3,265.52	153.69
Equipment Depreciation	1,526.24	-	1,276.54	60.08
Audit & Consulting Services	613.32	-	512.97	24.14
Risk Management - P & L Insurance	4,383.21	-	3,666.09	172.54
Building Services & Communications	10,744.82	-	8,986.89	422.96

DEPARTMENT 6
FISCAL 2021

SAUK COUNTY, WISCONSIN
PERSONNEL
DEPARTMENTAL COSTS BY FUNCTION

Department: Personnel

Functions:	Total	General & Administrative	Personnel Administration	Labor Relations
Total 1st Allocation	21,171.88	-	17,708.01	833.41
General & Administrative Allocation	-	-	-	-
Unallocated	(987.89)	-	-	-
Total 1st Tier Allocation	\$ 354,874.41	\$ -	\$ 310,149.88	\$ 14,921.19
2nd Allocation				
Building Depreciation	1.11	-	0.93	0.04
Equipment Depreciation	0.20	-	0.17	0.01
Audit & Consulting Services	3.29	-	2.75	0.13
Risk Management - P & L Insurance	132.20	-	110.57	5.20
Building Services & Communications	462.60	-	386.91	18.21
Personnel	2,075.78	-	1,736.16	81.71
Management Information Systems	7,052.10	-	5,898.32	277.60
Accounting Department	3,834.56	-	3,207.20	150.94
County Treasurer	747.86	-	625.50	29.44
County Administrator	7,725.52	-	6,461.57	304.11
Corporation Counsel	11,589.73	-	9,693.57	456.22
Court Commissioner	-	-	-	-
Sheriff's Office	-	-	-	-
Clerk of Courts	-	-	-	-
Total 2nd Allocation	33,624.95	-	28,123.66	1,323.61
General & Administrative Allocation	-	-	-	-
Unallocated	(1,568.96)	-	-	-
Total 2nd Tier Allocation	\$ 32,055.99	\$ -	\$ 28,123.66	\$ 1,323.61
Total Incoming Costs	52,239.98	-	45,831.67	2,157.03
Total Allocated Cost	\$ 386,930.40	\$ -	\$ 338,273.54	\$ 16,244.80

DEPARTMENT 6
FISCAL 2021

SAUK COUNTY, WISCONSIN
PERSONNEL
DEPARTMENTAL COSTS BY FUNCTION

Department: Personnel

Functions:	Health Care Center	Department Specific	General Government
Expenditures:			
Salaries & Wages	\$ 9,169.24	\$ 8,699.02	\$ 11,285.22
Fringe Benefits	2,500.77	2,372.52	3,077.87
Purchased Services	-	-	-
Telephone & Dain Line	-	-	-
Postage & Box Rent	-	-	-
Office Supplies	-	-	-
MIS Departmental Chargebacks	-	-	-
Subscriptions & Dues	-	-	-
Advertising	-	1,140.00	-
Travel, Training & Mileage	-	-	-
Reference Checks	-	-	-
Employee Recognition	-	-	-
Employee Assistance	-	-	-
Total Expenditures	\$ 11,670.01	\$ 12,211.55	\$ 14,363.09
Cost Adjustments:			
Copier/Postage/Misc	-	-	-
Section 125 Forfeitures	-	-	-
Cobra Administration Fees	-	-	-
Total Cost Adjustments	\$ -	\$ -	\$ -
General & Administrative Allocation	2,195.92	2,083.31	2,702.67
Disallowed / Capitalized	-	-	(17,065.75)
Incoming Costs			
1st Allocation			
Building Depreciation	148.02	154.89	182.18
Equipment Depreciation	57.86	60.55	71.22
Audit & Consulting Services	23.25	24.33	28.62
Risk Management - P & L Insurance	166.17	173.89	204.52
Building Services & Communications	407.35	426.26	501.36

DEPARTMENT 6
FISCAL 2021

SAUK COUNTY, WISCONSIN
PERSONNEL
DEPARTMENTAL COSTS BY FUNCTION

Department: Personnel

Functions:	Health Care Center	Department Specific	General Government
Total 1st Allocation	802.66	839.91	987.89
General & Administrative Allocation	-	-	-
Unallocated	-	-	(987.89)
Total 1st Tier Allocation	\$ 14,668.59	\$ 15,134.76	\$ -
2nd Allocation			
Building Depreciation	0.04	0.04	0.05
Equipment Depreciation	0.01	0.01	0.01
Audit & Consulting Services	0.12	0.13	0.15
Risk Management - P & L Insurance	5.01	5.24	6.17
Building Services & Communications	17.54	18.35	21.58
Personnel	78.70	82.35	96.86
Management Information Systems	267.36	279.76	329.05
Accounting Department	145.37	152.12	178.92
County Treasurer	28.35	29.67	34.90
County Administrator	292.89	306.48	360.48
Corporation Counsel	439.39	459.78	540.78
Court Commissioner	-	-	-
Sheriff's Office	-	-	-
Clerk of Courts	-	-	-
Total 2nd Allocation	1,274.78	1,333.93	1,568.96
General & Administrative Allocation	-	-	-
Unallocated	-	-	(1,568.96)
Total 2nd Tier Allocation	\$ 1,274.78	\$ 1,333.93	\$ -
Total Incoming Costs	2,077.44	2,173.84	-
Total Allocated Cost	\$ 15,943.36	\$ 16,468.69	\$ -

DEPARTMENT 6
FISCAL 2021

SAUK COUNTY, WISCONSIN
PERSONNEL
FUNCTIONAL COST ALLOCATIONS

Department: Personnel
Function: Personnel Administration

Total 1st Tier Allocation \$ 310,149.88
Total 2nd Tier Allocation 28,123.66

Total Allocated Cost \$ 338,273.54

	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%	482.74	-	482.74	-	482.74
Building Services & Communications	12.50	1.95%	6,034.23	-	6,034.23	-	6,034.23
Personnel	4.30	0.67%	2,075.78	-	2,075.78	-	2,075.78
Management Information Systems	9.37	1.46%	4,523.26	-	4,523.26	421.85	4,945.11
Accounting Department	5.00	0.78%	2,413.69	-	2,413.69	225.10	2,638.80
County Treasurer	6.00	0.93%	2,896.43	-	2,896.43	270.13	3,166.56
County Administrator	3.00	0.47%	1,448.22	-	1,448.22	135.06	1,583.28
Corporation Counsel	5.50	0.86%	2,655.06	-	2,655.06	247.62	2,902.68
Court Commissioner	2.00	0.31%	965.48	-	965.48	90.04	1,055.52
Sheriff's Office	149.11	23.21%	71,981.15	-	71,981.15	6,713.07	78,694.22
Clerk of Courts	12.00	1.87%	5,792.86	-	5,792.86	540.25	6,333.11
Child Support	11.00	1.71%	5,310.12	-	5,310.12	495.23	5,805.35
Human Services	114.29	17.79%	55,172.19	-	55,172.19	5,145.44	60,317.63
Health Care Center	124.97	19.45%	60,327.84	-	60,327.84	5,626.26	65,954.10
Public Health	33.99	5.29%	16,408.28	-	16,408.28	1,530.26	17,938.54
ADRC	23.81	3.71%	11,494.01	-	11,494.01	1,071.95	12,565.95
Highway	64.00	9.96%	30,895.27	-	30,895.27	2,881.34	33,776.61
Probate Court	2.00	0.31%	965.48	-	965.48	90.04	1,055.52
Circuit Courts	3.40	0.53%	1,641.31	-	1,641.31	153.07	1,794.38
UW-Extension	2.30	0.36%	1,110.30	-	1,110.30	103.55	1,213.85
Veterans Service	5.00	0.78%	2,413.69	-	2,413.69	225.10	2,638.80
Emergency Management	1.75	0.27%	844.79	-	844.79	78.79	923.58
District Attorney	7.80	1.21%	3,765.36	-	3,765.36	351.16	4,116.52
Register of Deeds	3.00	0.47%	1,448.22	-	1,448.22	135.06	1,583.28
Land Conservation, Planning & Zoning	19.15	2.98%	9,244.44	-	9,244.44	862.15	10,106.59
County Clerk	4.00	0.62%	1,930.95	-	1,930.95	180.08	2,111.04
Justice, Diversion & Support Program	5.75	0.89%	2,775.75	-	2,775.75	258.87	3,034.62
All Other Departments	6.49	1.01%	3,132.97	-	3,132.97	292.19	3,425.16
Total	642.48	100.00%	\$ 310,149.88	\$ -	\$ 310,149.88	\$ 28,123.66	\$ 338,273.54

Allocation Basis: Number of Full Time Equivalent Employees by Department

Allocation Source: County Personnel Records & Reports

DEPARTMENT 6
FISCAL 2021

SAUK COUNTY, WISCONSIN
PERSONNEL
FUNCTIONAL COST ALLOCATIONS

Department: Personnel
Function: Labor Relations

Total 1st Tier Allocation \$ 14,921.19
Total 2nd Tier Allocation 1,323.61

Total Allocated Cost \$ 16,244.80

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<hr/>							
Grantee Department							
<hr/>							
Sheriff's Office	93.00	100.00%	14,921.19	-	14,921.19	1,323.61	16,244.80
<hr/>							
Total	93.00	100.00%	\$ 14,921.19	\$ -	\$ 14,921.19	\$ 1,323.61	\$ 16,244.80
<hr/>							

Allocation Basis: Number of Represented Employees by Department during 2021

Allocation Source: Personnel Records & Reports

DEPARTMENT 6
FISCAL 2021

SAUK COUNTY, WISCONSIN
PERSONNEL
FUNCTIONAL COST ALLOCATIONS

Department: Personnel
Function: Health Care Center

Total 1st Tier Allocation \$ 14,668.59
Total 2nd Tier Allocation 1,274.78

Total Allocated Cost \$ 15,943.36

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<hr/>							
Grantee Department							
<hr/>							
Health Care Center	100.00	100.00%	14,668.59	-	14,668.59	1,274.78	15,943.36
<hr/>							
Total	100.00	100.00%	\$ 14,668.59	\$ -	\$ 14,668.59	\$ 1,274.78	\$ 15,943.36
<hr/>							

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Personnel Activity Reports by Department Employees

DEPARTMENT 6
FISCAL 2021

SAUK COUNTY, WISCONSIN
PERSONNEL
FUNCTIONAL COST ALLOCATIONS

Department: Personnel
Function: Department Specific

Total 1st Tier Allocation \$ 15,134.76
Total 2nd Tier Allocation 1,333.93
Total Allocated Cost \$ 16,468.69

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Risk Management - P & L Insurance	11,071.55	90.66%	13,721.86	-	13,721.86	-	13,721.86
Corporation Counsel	175.00	1.43%	216.89	-	216.89	204.77	421.66
Court Commissioner	280.00	2.29%	347.03	-	347.03	327.63	674.66
Health Care Center	585.00	4.79%	725.04	-	725.04	684.52	1,409.56
ADRC	100.00	0.82%	123.94	-	123.94	117.01	240.95
Total	12,211.55	100.00%	\$ 15,134.76	\$ -	\$ 15,134.76	\$ 1,333.93	\$ 16,468.69

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: County Financial Records and Reports & Completed 2021 Personnel Activity Reports

DEPARTMENT 6
FISCAL 2021

SAUK COUNTY, WISCONSIN
PERSONNEL
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Personnel

Grantee Department	Total	Personnel		Health Care	
		Administration	Labor Relations	Center	
Building Depreciation	\$ -	\$ -	\$ -	\$ -	
Equipment Depreciation	-	-	-	-	
Audit & Consulting Services	-	-	-	-	
Risk Management - P & L Insurance	14,204.60	482.74	-	-	
Building Services & Communications	6,034.23	6,034.23	-	-	
Personnel	2,075.78	2,075.78	-	-	
Management Information Systems	4,945.11	4,945.11	-	-	
Accounting Department	2,638.80	2,638.80	-	-	
County Treasurer	3,166.56	3,166.56	-	-	
County Administrator	1,583.28	1,583.28	-	-	
Corporation Counsel	3,324.34	2,902.68	-	-	
Court Commissioner	1,730.18	1,055.52	-	-	
Sheriff's Office	94,939.02	78,694.22	16,244.80	-	
Clerk of Courts	6,333.11	6,333.11	-	-	
Child Support	5,805.35	5,805.35	-	-	
Human Services	60,317.63	60,317.63	-	-	
Health Care Center	83,307.02	65,954.10	-	-	15,943.36
Public Health	17,938.54	17,938.54	-	-	
ADRC	12,806.90	12,565.95	-	-	
Highway	33,776.61	33,776.61	-	-	
Probate Court	1,055.52	1,055.52	-	-	
Circuit Courts	1,794.38	1,794.38	-	-	
Landfill	-	-	-	-	
UW-Extension	1,213.85	1,213.85	-	-	
Veterans Service	2,638.80	2,638.80	-	-	
Emergency Management	923.58	923.58	-	-	
District Attorney	4,116.52	4,116.52	-	-	
Register of Deeds	1,583.28	1,583.28	-	-	
Land Conservation, Planning & Zoning	10,106.59	10,106.59	-	-	
County Clerk	2,111.04	2,111.04	-	-	
Justice, Diversion & Support Program	3,034.62	3,034.62	-	-	
All Other Departments	3,425.16	3,425.16	-	-	
Total	\$ 386,930.40	\$ 338,273.54	\$ 16,244.80	\$ 15,943.36	

DEPARTMENT 6
FISCAL 2021

SAUK COUNTY, WISCONSIN
PERSONNEL
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Personnel

Grantee Department	Department Specific
Building Depreciation	\$ -
Equipment Depreciation	-
Audit & Consulting Services	-
Risk Management - P & L Insurance	13,721.86
Building Services & Communications	-
Personnel	-
Management Information Systems	-
Accounting Department	-
County Treasurer	-
County Administrator	-
Corporation Counsel	421.66
Court Commissioner	674.66
Sheriff's Office	-
Clerk of Courts	-
Child Support	-
Human Services	-
Health Care Center	1,409.56
Public Health	-
ADRC	240.95
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	-
Total	\$ 16,468.69

**DEPARTMENT 7
FISCAL 2021**

**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 2021 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 2021.
- **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 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 2021

SAUK COUNTY, WISCONSIN
MANAGEMENT INFORMATION SYSTEMS
DEPARTMENTAL COSTS BY FUNCTION

Department: Management Information Systems

Functions:	Total	General & Administrative	Programming & Technical Support	General Operations	Department Specific
Expenditures:					
Salaries & Wages	\$ 658,101.65	\$ 107,196.00	\$ 259,826.39	\$ 291,079.26	\$ -
Fringe Benefits	194,448.87	31,673.13	76,770.74	86,005.00	-
Consultant & Contractual	59,802.85	-	-	58,500.76	1,302.09
Telephone	43,065.07	-	-	43,065.07	-
911 Expenses	89,781.12	-	-	-	89,781.12
Computer Support & Maintenance	970,157.11	-	-	570,802.02	399,355.09
Postage & Box Rent	84.57	84.57	-	-	-
Subscriptions & Dues	375.00	375.00	-	-	-
Seminars and Registrations	50.00	50.00	-	-	-
Travel, Training & Meals	17,567.96	17,567.96	-	-	-
Operating / Meeting Supplies	35,915.01	-	-	35,915.01	-
Capital Outlay	578,889.31	-	-	529,217.30	49,672.01
Total Expenditures	\$ 2,648,238.52	\$ 156,946.66	\$ 336,597.13	\$ 1,614,584.42	\$ 540,110.31
Cost Adjustments:					
Communications Grant	(134,010.87)	-	-	-	(134,010.87)
Telephone Rebates	(17,371.52)	-	-	(17,371.52)	-
Local Government Agency Payments	(14,166.34)	-	-	(14,166.34)	-
Sale of Materials and Supplies	(171.60)	(171.60)	-	-	-
Sale of County Owned Property	(11,339.64)	-	-	(11,339.64)	-
Total Cost Adjustments	\$ (177,059.97)	\$ (171.60)	\$ -	\$ (42,877.50)	\$ (134,010.87)
General & Administrative Allocation	-	(156,775.06)	21,181.80	101,604.54	33,988.72
Disallowed / Capitalized	(50,013.98)	-	-	(50,013.98)	-
Incoming Costs					
1st Allocation					
Building Depreciation	8,687.69	-	1,173.79	5,630.42	1,883.49
Equipment Depreciation	81,931.80	-	11,069.76	53,099.28	17,762.76
Audit & Consulting Services	1,548.74	-	209.25	1,003.72	335.76
Risk Management - P & L Insurance	6,013.80	-	812.52	3,897.49	1,303.79
Building Services & Communications	37,854.91	-	5,114.56	24,533.44	8,206.92
Personnel	4,523.26	-	611.14	2,931.49	980.64

DEPARTMENT 7
FISCAL 2021

SAUK COUNTY, WISCONSIN
MANAGEMENT INFORMATION SYSTEMS
DEPARTMENTAL COSTS BY FUNCTION

Department: Management Information Systems

Functions:	Total	General & Administrative	Programming & Technical Support	General Operations	Department Specific
Total 1st Allocation	140,560.19	-	18,991.01	91,095.83	30,473.35
General & Administrative Allocation	-	-	-	-	-
Unallocated	-	-	-	-	-
Total 1st Tier Allocation	\$ 2,561,724.76	\$ -	\$ 376,769.94	\$ 1,714,393.31	\$ 470,561.51
2nd Allocation					
Building Depreciation	2.48	-	0.33	1.61	0.54
Equipment Depreciation	10.83	-	1.46	7.02	2.35
Audit & Consulting Services	8.03	-	1.08	5.20	1.74
Risk Management - P & L Insurance	181.97	-	24.59	117.93	39.45
Building Services & Communications	1,513.75	-	204.52	981.05	328.18
Personnel	421.85	-	57.00	273.39	91.46
Management Information Systems	122,201.18	-	16,510.54	79,197.51	26,493.13
Accounting Department	14,440.54	-	1,951.05	9,358.79	3,130.70
County Treasurer	2,084.23	-	281.60	1,350.77	451.86
County Administrator	4,904.29	-	662.62	3,178.43	1,063.25
Corporation Counsel	7,390.75	-	998.56	4,789.88	1,602.31
Court Commissioner	-	-	-	-	-
Sheriff's Office	-	-	-	-	-
Clerk of Courts	-	-	-	-	-
Total 2nd Allocation	153,159.88	-	20,693.35	99,261.58	33,204.95
General & Administrative Allocation	-	-	-	-	-
Unallocated	-	-	-	-	-
Total 2nd Tier Allocation	\$ 153,159.88	\$ -	\$ 20,693.35	\$ 99,261.58	\$ 33,204.95
Total Incoming Costs	293,720.07	-	39,684.36	190,357.40	63,678.30
Total Allocated Cost	\$ 2,714,884.64	\$ -	\$ 397,463.29	\$ 1,813,654.89	\$ 503,766.47

DEPARTMENT 7
FISCAL 2021

SAUK COUNTY, WISCONSIN
MANAGEMENT INFORMATION SYSTEMS
FUNCTIONAL COST ALLOCATIONS

Department: Management Information Systems
Function: Programming & Technical Support

Total 1st Tier Allocation \$ 376,769.94
Total 2nd Tier Allocation 20,693.35

Total Allocated Cost \$ 397,463.29

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Building Services & Communications	107.01	1.27%	4,780.30	-	4,780.30	-	4,780.30
Personnel	226.61	2.69%	10,123.01	-	10,123.01	-	10,123.01
Accounting Department	113.85	1.35%	5,085.85	-	5,085.85	290.83	5,376.69
County Treasurer	99.50	1.18%	4,444.82	-	4,444.82	254.18	4,698.99
County Administrator	35.46	0.42%	1,584.05	-	1,584.05	90.58	1,674.64
Corporation Counsel	95.77	1.14%	4,278.19	-	4,278.19	244.65	4,522.84
Court Commissioner	10.31	0.12%	460.56	-	460.56	26.34	486.90
Sheriff's Office	713.65	8.46%	31,879.84	-	31,879.84	1,823.05	33,702.88
Clerk of Courts	45.73	0.54%	2,042.83	-	2,042.83	116.82	2,159.65
Child Support	116.75	1.38%	5,215.40	-	5,215.40	298.24	5,513.64
Human Services	1,126.02	13.35%	50,301.03	-	50,301.03	2,876.47	53,177.50
Health Care Center	352.35	4.18%	15,740.01	-	15,740.01	900.09	16,640.11
Public Health	576.52	6.84%	25,754.03	-	25,754.03	1,472.74	27,226.77
ADRC	196.80	2.33%	8,791.36	-	8,791.36	502.73	9,294.09
Highway	125.23	1.48%	5,594.22	-	5,594.22	319.91	5,914.12
Probate Court	6.09	0.07%	272.05	-	272.05	15.56	287.61
Circuit Courts	25.02	0.30%	1,117.68	-	1,117.68	63.91	1,181.60
UW-Extension	87.49	1.04%	3,908.31	-	3,908.31	223.50	4,131.81
Veterans Service	44.68	0.53%	1,995.92	-	1,995.92	114.14	2,110.06
Emergency Management	53.62	0.64%	2,395.29	-	2,395.29	136.97	2,532.26
District Attorney	56.23	0.67%	2,511.88	-	2,511.88	143.64	2,655.52
Register of Deeds	51.62	0.61%	2,305.94	-	2,305.94	131.87	2,437.81
Land Conservation, Planning & Zoning	310.24	3.68%	13,858.89	-	13,858.89	792.52	14,651.42
County Clerk	55.29	0.66%	2,469.89	-	2,469.89	141.24	2,611.13
Justice, Diversion & Support Program	130.43	1.55%	5,826.51	-	5,826.51	333.19	6,159.70
All Other Departments	3,671.96	43.54%	164,032.06	-	164,032.06	9,380.18	173,412.24
Total	8,434.23	100.00%	\$ 376,769.94	\$ -	\$ 376,769.94	\$ 20,693.35	\$ 397,463.29

Allocation Basis: Hours of Support Provided to Benefiting Departments During 2021

Allocation Source: MIS Department Personnel Activity Reports and Time Logs

**DEPARTMENT 7
FISCAL 2021**

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

Department: Management Information Systems
Function: General Operations

Total 1st Tier Allocation \$ 1,714,393.31
Total 2nd Tier Allocation 99,261.58

Total Allocated Cost \$ 1,813,654.89

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Risk Management - P & L Insurance	4	0.14%	2,464.09	-	2,464.09	-	2,464.09
Building Services & Communications	69	2.48%	42,505.62	(9,743.58)	32,762.04	-	32,762.04
Personnel	22	0.79%	13,552.52	(17,073.14)	(3,520.62)	-	(3,520.62)
Management Information Systems	192	6.90%	118,276.51		118,276.51	-	118,276.51
Accounting Department	25	0.90%	15,400.59	(178,887.82)	(163,487.23)	994.21	(162,493.03)
County Treasurer	28	1.01%	17,248.66	(53,933.85)	(36,685.19)	1,113.51	(35,571.68)
County Administrator	15	0.54%	9,240.35	(7,453.33)	1,787.02	596.52	2,383.55
Corporation Counsel	21	0.75%	12,936.49	(13,921.85)	(985.36)	835.13	(150.22)
Court Commissioner	5	0.18%	3,080.12	(381.00)	2,699.12	198.84	2,897.96
Sheriff's Office	413	14.84%	254,417.69	(275,627.53)	(21,209.84)	16,424.29	(4,785.55)
Clerk of Courts	22	0.79%	13,552.52	(6,433.16)	7,119.36	874.90	7,994.26
Child Support	58	2.08%	35,729.36	(35,303.52)	425.84	2,306.56	2,732.40
Human Services	654	23.50%	402,879.35	(358,220.25)	44,659.10	26,008.44	70,667.54
Health Care Center	195	7.01%	120,124.58	(101,683.80)	18,440.78	7,754.81	26,195.59
Public Health	264	9.49%	162,630.20	(74,228.82)	88,401.38	10,498.82	98,900.20
ADRC	126	4.53%	77,618.96	(35,162.36)	42,456.60	5,010.80	47,467.40
Highway	116	4.17%	71,458.72	(23,726.60)	47,732.12	4,613.12	52,345.24
Probate Court	2	0.07%	1,232.05	(2,393.34)	(1,161.29)	79.54	(1,081.76)
Circuit Courts	14	0.50%	8,624.33	(5,933.42)	2,690.91	556.76	3,247.66
UW-Extension	51	1.83%	31,417.20	(13,704.47)	17,712.73	2,028.18	19,740.91
Veterans Service	26	0.93%	16,016.61	(9,205.30)	6,811.31	1,033.97	7,845.28
Emergency Management	76	2.73%	46,817.78	(14,986.25)	31,831.53	3,022.39	34,853.92
District Attorney	39	1.40%	24,024.92	(3,489.37)	20,535.55	1,550.96	22,086.51
Register of Deeds	24	0.86%	14,784.56	(8,883.49)	5,901.07	954.44	6,855.51
Land Conservation, Planning & Zoning	107	3.84%	65,914.51	(40,843.66)	25,070.85	4,255.20	29,326.05
County Clerk	35	1.26%	21,560.82	(27,849.58)	(6,288.76)	1,391.89	(4,896.87)
Justice, Diversion & Support Program	49	1.76%	30,185.15	(30,536.35)	(351.20)	1,948.64	1,597.44
All Other Departments	131	4.71%	80,699.07	(60,514.07)	20,185.00	5,209.64	25,394.65
Total	2,783	100.00%	\$ 1,714,393.31	\$ (1,410,119.91)	\$ 304,273.40	\$ 99,261.58	\$ 403,534.98

Allocation Basis: Computer Inventory by Department

Allocation Source: MIS Department - Inventory Allocation Records

DEPARTMENT 7
FISCAL 2021

SAUK COUNTY, WISCONSIN
MANAGEMENT INFORMATION SYSTEMS
FUNCTIONAL COST ALLOCATIONS

Department: Management Information Systems
Function: Department Specific

Total 1st Tier Allocation \$ 470,561.51
Total 2nd Tier Allocation 33,204.95

Total Allocated Cost \$ 503,766.47

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Personnel	388.10	0.10%	449.70	-	449.70	-	449.70
Management Information Systems	3,387.03	0.83%	3,924.67	-	3,924.67	-	3,924.67
Accounting Department	173,388.63	42.70%	200,911.42	-	200,911.42	14,310.25	215,221.67
County Treasurer	1,233.13	0.30%	1,428.87	-	1,428.87	101.77	1,530.64
Sheriff's Office	120,721.78	29.73%	139,884.52	-	139,884.52	9,963.51	149,848.02
Human Services	10,536.91	2.59%	12,209.48	-	12,209.48	869.64	13,079.12
Health Care Center	3,439.95	0.85%	3,985.99	-	3,985.99	283.91	4,269.90
Public Health	43,852.20	10.80%	50,813.07	-	50,813.07	3,619.25	54,432.31
Register of Deeds	45,636.97	11.24%	52,881.14	-	52,881.14	3,766.55	56,647.69
Land Conservation, Planning & Zoning	2,449.65	0.60%	2,838.49	-	2,838.49	202.18	3,040.67
County Clerk	1,065.09	0.26%	1,234.16	-	1,234.16	87.90	1,322.06
Total	406,099.44	100.00%	\$ 470,561.51	\$ -	\$ 470,561.51	\$ 33,204.95	\$ 503,766.47

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Accounting Department and MIS - Records & Reports

DEPARTMENT 7
FISCAL 2021

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	2,464.09	-	2,464.09	-
Building Services & Communications	37,542.34	4,780.30	32,762.04	-
Personnel	7,052.10	10,123.01	(3,520.62)	449.70
Management Information Systems	122,201.18	-	118,276.51	3,924.67
Accounting Department	58,105.33	5,376.69	(162,493.03)	215,221.67
County Treasurer	(29,342.04)	4,698.99	(35,571.68)	1,530.64
County Administrator	4,058.18	1,674.64	2,383.55	-
Corporation Counsel	4,372.62	4,522.84	(150.22)	-
Court Commissioner	3,384.86	486.90	2,897.96	-
Sheriff's Office	178,765.36	33,702.88	(4,785.55)	149,848.02
Clerk of Courts	10,153.91	2,159.65	7,994.26	-
Child Support	8,246.04	5,513.64	2,732.40	-
Human Services	136,924.16	53,177.50	70,667.54	13,079.12
Health Care Center	47,105.59	16,640.11	26,195.59	4,269.90
Public Health	180,559.28	27,226.77	98,900.20	54,432.31
ADRC	56,761.49	9,294.09	47,467.40	-
Highway	58,259.36	5,914.12	52,345.24	-
Probate Court	(794.15)	287.61	(1,081.76)	-
Circuit Courts	4,429.26	1,181.60	3,247.66	-
Landfill	-	-	-	-
UW-Extension	23,872.72	4,131.81	19,740.91	-
Veterans Service	9,955.35	2,110.06	7,845.28	-
Emergency Management	37,386.18	2,532.26	34,853.92	-
District Attorney	24,742.03	2,655.52	22,086.51	-
Register of Deeds	65,941.01	2,437.81	6,855.51	56,647.69
Land Conservation, Planning & Zoning	47,018.14	14,651.42	29,326.05	3,040.67
County Clerk	(963.68)	2,611.13	(4,896.87)	1,322.06
Justice, Diversion & Support Program	7,757.14	6,159.70	1,597.44	-
All Other Departments	198,806.89	173,412.24	25,394.65	-
Total	\$ 1,304,764.73	\$ 397,463.29	\$ 403,534.98	\$ 503,766.47

**DEPARTMENT 8
FISCAL 2021**

**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 2021 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 2021.
- **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 2021.
- **Child Support**: Costs associated with the preparation of the monthly expenditure reports for the Child Support are allocated to that program based on direct effort. Amounts previously direct billed have been appropriately offset against allocated costs.
- **Department Specific**: The County Controller's office provides specialized services to various departments throughout the year. This effort has been accounted for as reflected on the employee's Personnel Activity Reports (PARs) used as the basis for allocation.

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 2021

SAUK COUNTY, WISCONSIN
ACCOUNTING DEPARTMENT
DEPARTMENTAL COSTS BY FUNCTION

Department: Accounting Department

Functions:	Total	General & Administrative	General Accounting	Payroll
Expenditures:				
Salaries & Wages	\$ 388,609.09	\$ 12,046.63	\$ 211,398.97	\$ 91,321.25
Fringe Benefits	147,824.77	4,582.47	80,415.01	34,738.10
Contracted Services	66,666.25	-	62,485.00	4,181.25
Telephone & Dain Line	92.65	92.65	-	-
Postage and Box Rent	408.51	408.51	-	-
Office Supplies	2,444.18	2,444.18	-	-
Photo Copies	453.32	453.32	-	-
MIS Department Chargebacks	178,887.82	178,887.82	-	-
Subscriptions & Dues	957.00	957.00	-	-
Seminars & Registrations	407.50	407.50	-	-
Advertising	154.00	154.00	-	-
Total Expenditures	\$ 786,905.09	\$ 200,434.09	\$ 354,298.99	\$ 130,240.60
Cost Adjustments:				
Administrative Fees	(1,116.00)	-	-	(1,116.00)
Auditing & Consulting Services to Dept. 3	(62,485.00)	-	(62,485.00)	-
Total Cost Adjustments	\$ (63,601.00)	\$ -	\$ (62,485.00)	\$ (1,116.00)
General & Administrative Allocation	0.00	(175,234.59)	98,375.21	42,496.64
Disallowed / Capitalized	(46,717.29)	(25,199.50)	-	-
Incoming Costs				
1st Allocation				
Building Depreciation	3,820.40	-	2,307.98	848.42
Equipment Depreciation	176.63	-	106.70	39.22
Audit & Consulting Services	814.05	-	491.78	180.78
Risk Management - P & L Insurance	3,209.07	-	1,938.66	712.65
Building Services & Communications	10,536.11	-	6,365.08	2,339.81
Personnel	2,413.69	-	1,458.16	536.02
Management Information Systems	42,510.04	-	25,681.18	9,440.42

DEPARTMENT 8
FISCAL 2021

SAUK COUNTY, WISCONSIN
ACCOUNTING DEPARTMENT
DEPARTMENTAL COSTS BY FUNCTION

Department: Accounting Department

Functions:	Total	General & Administrative	General Accounting	Payroll
Total 1st Allocation	63,479.98	-	38,349.54	14,097.32
General & Administrative Allocation	-	-	-	-
Unallocated	(1,741.88)	-	-	-
Total 1st Tier Allocation	\$ 801,804.89	\$ -	\$ 428,538.74	\$ 185,718.57
2nd Allocation				
Building Depreciation	1.09	-	0.66	0.24
Equipment Depreciation	0.02	-	0.01	0.01
Audit & Consulting Services	4.47	-	2.70	0.99
Risk Management - P & L Insurance	97.10	-	58.66	21.56
Building Services & Communications	456.82	-	275.98	101.45
Personnel	225.10	-	135.99	49.99
Management Information Systems	15,595.29	-	9,421.43	3,463.33
Accounting Department	3,057.25	-	1,846.95	678.94
County Treasurer	548.77	-	331.52	121.87
County Administrator	6,779.25	-	4,095.48	1,505.50
Corporation Counsel	7,791.87	-	4,707.23	1,730.38
Court Commissioner	-	-	-	-
Sheriff's Office	-	-	-	-
Clerk of Courts	-	-	-	-
Total 2nd Allocation	34,557.03	-	20,876.60	7,674.26
General & Administrative Allocation	-	-	-	-
Unallocated	(948.24)	-	-	-
Total 2nd Tier Allocation	\$ 34,557.03	\$ -	\$ 20,876.60	\$ 7,674.26
Total Incoming Costs	158,826.88	-	59,226.14	21,771.58
Total Allocated Cost	\$ 771,933.70	\$ -	\$ 449,415.34	\$ 193,392.82

DEPARTMENT 8
FISCAL 2021

SAUK COUNTY, WISCONSIN
ACCOUNTING DEPARTMENT
DEPARTMENTAL COSTS BY FUNCTION

Department: Accounting Department

Functions:	Budgets	Child Support	General Government
Expenditures:			
Salaries & Wages	\$ 61,010.37	\$ 1,173.84	\$ 11,658.03
Fringe Benefits	23,208.01	446.52	4,434.65
Contracted Services	-	-	-
Telephone & Dain Line	-	-	-
Postage and Box Rent	-	-	-
Office Supplies	-	-	-
Photo Copies	-	-	-
MIS Department Chargebacks	-	-	-
Subscriptions & Dues	-	-	-
Seminars & Registrations	-	-	-
Advertising	-	-	-
Total Expenditures	\$ 84,218.37	\$ 1,620.36	\$ 16,092.68
Cost Adjustments:			
Administrative Fees	-	-	-
Auditing & Consulting Services to Dept. 3	-	-	-
Total Cost Adjustments	\$ -	\$ -	\$ -
General & Administrative Allocation	28,391.38	546.25	5,425.10
Disallowed / Capitalized	-	-	(21,517.79)
Incoming Costs			
1st Allocation			
Building Depreciation	548.62	10.56	104.83
Equipment Depreciation	25.36	0.49	4.85
Audit & Consulting Services	116.90	2.25	22.34
Risk Management - P & L Insurance	460.83	8.87	88.06
Building Services & Communications	1,513.01	29.11	289.11
Personnel	346.61	6.67	66.23
Management Information Systems	6,104.52	117.45	1,166.47

DEPARTMENT 8
FISCAL 2021

SAUK COUNTY, WISCONSIN
ACCOUNTING DEPARTMENT
DEPARTMENTAL COSTS BY FUNCTION

Department: Accounting Department

Functions:	Budgets	Child Support	General Government
Total 1st Allocation	9,115.85	175.39	1,741.88
General & Administrative Allocation	-	-	-
Unallocated	-	-	(1,741.88)
Total 1st Tier Allocation	\$ 121,725.60	\$ 2,342.00	\$ -
2nd Allocation			
Building Depreciation	0.16	0.00	0.03
Equipment Depreciation	0.00	0.00	0.00
Audit & Consulting Services	0.64	0.01	0.12
Risk Management - P & L Insurance	13.94	0.27	2.66
Building Services & Communications	65.60	1.26	12.54
Personnel	32.33	0.62	6.18
Management Information Systems	2,239.51	43.09	427.93
Accounting Department	439.03	8.45	83.89
County Treasurer	78.80	1.52	15.06
County Administrator	973.51	18.73	186.02
Corporation Counsel	1,118.93	21.53	213.81
Court Commissioner	-	-	-
Sheriff's Office	-	-	-
Clerk of Courts	-	-	-
Total 2nd Allocation	4,962.46	95.48	948.24
General & Administrative Allocation	-	-	-
Unallocated	-	-	(948.24)
Total 2nd Tier Allocation	\$ 4,962.46	\$ 95.48	\$ -
Total Incoming Costs	14,078.31	270.87	-
Total Allocated Cost	\$ 126,688.06	\$ 2,437.48	\$ -

DEPARTMENT 8
FISCAL 2021

SAUK COUNTY, WISCONSIN
ACCOUNTING DEPARTMENT
FUNCTIONAL COST ALLOCATIONS

Department: Accounting Department
Function: General Accounting

Total 1st Tier Allocation \$ 428,538.74
Total 2nd Tier Allocation 20,876.60

Total Allocated Cost \$ 449,415.34

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Risk Management - P & L Insurance	195	0.36%	1,558.50	-	1,558.50	-	1,558.50
Building Services & Communications	1,991	3.71%	15,912.65	-	15,912.65	-	15,912.65
Personnel	261	0.49%	2,085.99	-	2,085.99	-	2,085.99
Management Information Systems	1,120	2.09%	8,951.37	-	8,951.37	-	8,951.37
Accounting Department	182	0.34%	1,454.60	-	1,454.60	-	1,454.60
County Treasurer	951	1.77%	7,600.67	-	7,600.67	398.11	7,998.78
County Administrator	301	0.56%	2,405.68	-	2,405.68	126.00	2,531.68
Corporation Counsel	657	1.23%	5,250.94	-	5,250.94	275.03	5,525.97
Court Commissioner	214	0.40%	1,710.35	-	1,710.35	89.58	1,799.94
Sheriff's Office	2,939	5.48%	23,489.35	-	23,489.35	1,230.33	24,719.67
Clerk of Courts	1,189	2.22%	9,502.84	-	9,502.84	497.74	10,000.58
Child Support	463	0.86%	3,700.43	-	3,700.43	193.82	3,894.25
Human Services	7,645	14.26%	61,101.08	-	61,101.08	3,200.35	64,301.43
Public Health	3,961	7.39%	31,657.47	-	31,657.47	1,658.16	33,315.63
ADRC	5,270	9.83%	42,119.38	-	42,119.38	2,206.13	44,325.51
Highway	6,312	11.77%	50,447.35	-	50,447.35	2,642.33	53,089.68
Probate Court	174	0.32%	1,390.66	-	1,390.66	72.84	1,463.50
Circuit Courts	746	1.39%	5,962.25	-	5,962.25	312.29	6,274.54
Landfill	189	0.35%	1,510.54	-	1,510.54	79.12	1,589.66
UW-Extension	339	0.63%	2,709.39	-	2,709.39	141.91	2,851.30
Veterans Service	190	0.35%	1,518.54	-	1,518.54	79.54	1,598.07
Emergency Management	190	0.35%	1,518.54	-	1,518.54	79.54	1,598.07
District Attorney	311	0.58%	2,485.60	-	2,485.60	130.19	2,615.79
Register of Deeds	875	1.63%	6,993.26	-	6,993.26	366.29	7,359.55
Land Conservation, Planning & Zoning	2,667	4.97%	21,315.44	-	21,315.44	1,116.46	22,431.91
County Clerk	279	0.52%	2,229.85	-	2,229.85	116.80	2,346.64
Justice, Diversion & Support Program	543	1.01%	4,339.81	-	4,339.81	227.31	4,567.13
All Other Departments	13,465	25.11%	107,616.22	-	107,616.22	5,636.72	113,252.94
Total	53,619	100.00%	\$ 428,538.74	\$ -	\$ 428,538.74	\$ 20,876.60	\$ 449,415.34

Allocation Basis: Accounting Transactions by Department During 2021 - Excluding the Health Care Center

Allocation Source: Financial Records & Reports - Accounting Department

DEPARTMENT 8
FISCAL 2021

SAUK COUNTY, WISCONSIN
ACCOUNTING DEPARTMENT
FUNCTIONAL COST ALLOCATIONS

Department: Accounting Department
Function: Payroll

Total 1st Tier Allocation \$ 185,718.57
Total 2nd Tier Allocation 7,674.26

Total Allocated Cost \$ 193,392.82

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Risk Management - P & L Insurance	27	0.15%	287.85	-	287.85	-	287.85
Building Services & Communications	334	1.92%	3,560.85	-	3,560.85	-	3,560.85
Personnel	114	0.65%	1,215.38	-	1,215.38	-	1,215.38
Management Information Systems	256	1.47%	2,729.27	-	2,729.27	-	2,729.27
Accounting Department	134	0.77%	1,428.60	-	1,428.60	-	1,428.60
County Treasurer	158	0.91%	1,684.47	-	1,684.47	73.24	1,757.72
County Administrator	78	0.45%	831.58	-	831.58	36.16	867.73
Corporation Counsel	146	0.84%	1,556.54	-	1,556.54	67.68	1,624.22
Court Commissioner	53	0.30%	565.05	-	565.05	24.57	589.61
Sheriff's Office	3,920	22.50%	41,792.01	-	41,792.01	1,817.16	43,609.17
Clerk of Courts	323	1.85%	3,443.58	-	3,443.58	149.73	3,593.31
Child Support	294	1.69%	3,134.40	-	3,134.40	136.29	3,270.69
Human Services	3,051	17.51%	32,527.40	-	32,527.40	1,414.33	33,941.73
Health Care Center	3,366	19.32%	35,885.69	-	35,885.69	1,560.35	37,446.04
Public Health	902	5.18%	9,616.43	-	9,616.43	418.13	10,034.56
ADRC	633	3.63%	6,748.56	-	6,748.56	293.43	7,041.99
Highway	1,708	9.80%	18,209.38	-	18,209.38	791.76	19,001.14
Probate Court	54	0.31%	575.71	-	575.71	25.03	600.74
Circuit Courts	91	0.52%	970.17	-	970.17	42.18	1,012.36
UW-Extension	61	0.35%	650.33	-	650.33	28.28	678.61
Veterans Service	134	0.77%	1,428.60	-	1,428.60	62.12	1,490.72
Emergency Management	48	0.28%	511.74	-	511.74	22.25	533.99
District Attorney	211	1.21%	2,249.52	-	2,249.52	97.81	2,347.33
Register of Deeds	80	0.46%	852.90	-	852.90	37.08	889.98
Land Conservation, Planning & Zoning	510	2.93%	5,437.23	-	5,437.23	236.42	5,673.64
County Clerk	107	0.61%	1,140.75	-	1,140.75	49.60	1,190.35
Justice, Diversion & Support Program	151	0.87%	1,609.85	-	1,609.85	70.00	1,679.84
All Other Departments	476	2.73%	5,074.74	-	5,074.74	220.66	5,295.40
Total	17,420	100.00%	\$ 185,718.57	\$ -	\$ 185,718.57	\$ 7,674.26	\$ 193,392.82

Allocation Basis: Payroll Disbursements Issued by Department During 2021

Allocation Source: Financial Records & Reports - Accounting Department

DEPARTMENT 8
FISCAL 2021

SAUK COUNTY, WISCONSIN
ACCOUNTING DEPARTMENT
FUNCTIONAL COST ALLOCATIONS

Department: Accounting Department
Function: Budgets

Total 1st Tier Allocation \$ 121,725.60
Total 2nd Tier Allocation 4,962.46

Total Allocated Cost \$ 126,688.06

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Risk Management - P & L Insurance	61	0.14%	168.52	-	168.52	-	168.52
Building Services & Communications	1,711	3.88%	4,726.91	-	4,726.91	-	4,726.91
Personnel	193	0.44%	533.19	-	533.19	-	533.19
Management Information Systems	999	2.27%	2,759.90	-	2,759.90	-	2,759.90
Accounting Department	63	0.14%	174.05	-	174.05	-	174.05
County Treasurer	700	1.59%	1,933.86	-	1,933.86	84.65	2,018.52
County Administrator	236	0.54%	651.99	-	651.99	28.54	680.53
Corporation Counsel	541	1.23%	1,494.60	-	1,494.60	65.43	1,560.03
Court Commissioner	140	0.32%	386.77	-	386.77	16.93	403.70
Sheriff's Office	2,658	6.03%	7,343.15	-	7,343.15	321.45	7,664.60
Clerk of Courts	1,081	2.45%	2,986.44	-	2,986.44	130.73	3,117.17
Child Support	332	0.75%	917.20	-	917.20	40.15	957.35
Human Services	5,098	11.57%	14,084.04	-	14,084.04	616.53	14,700.57
Health Care Center	2,631	5.97%	7,268.56	-	7,268.56	318.18	7,586.74
Public Health	3,431	7.79%	9,478.69	-	9,478.69	414.93	9,893.62
ADRC	4,538	10.30%	12,536.95	-	12,536.95	548.80	13,085.76
Highway	4,894	11.11%	13,520.46	-	13,520.46	591.86	14,112.32
Probate Court	112	0.25%	309.42	-	309.42	13.54	322.96
Circuit Courts	591	1.34%	1,632.73	-	1,632.73	71.47	1,704.21
Landfill	121	0.27%	334.28	-	334.28	14.63	348.92
UW-Extension	188	0.43%	519.38	-	519.38	22.74	542.12
Veterans Service	118	0.27%	325.99	-	325.99	14.27	340.26
Emergency Management	113	0.26%	312.18	-	312.18	13.67	325.85
District Attorney	199	0.45%	549.77	-	549.77	24.07	573.84
Register of Deeds	788	1.79%	2,176.98	-	2,176.98	95.30	2,272.27
Land Conservation, Planning & Zoning	2,415	5.48%	6,671.83	-	6,671.83	292.06	6,963.88
County Clerk	181	0.41%	500.04	-	500.04	21.89	521.93
Justice, Diversion & Support Program	374	0.85%	1,033.24	-	1,033.24	45.23	1,078.46
All Other Departments	9,554	21.68%	26,394.46	-	26,394.46	1,155.42	27,549.88
Total	44,061	100.00%	\$ 121,725.60	\$ -	\$ 121,725.60	\$ 4,962.46	\$ 126,688.06

Allocation Basis: Invoices and Receipts Processed by Department During 2021

Allocation Source: Financial Records & Reports - Accounting Department



DEPARTMENT 8
FISCAL 2021

SAUK COUNTY, WISCONSIN
ACCOUNTING DEPARTMENT
FUNCTIONAL COST ALLOCATIONS

Department: Accounting Department
Function: Child Support

Total 1st Tier Allocation	\$ 2,342.00
Total 2nd Tier Allocation	95.48
Total Allocated Cost	\$ 2,437.48

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Child Support	100.00	100.00%	2,342.00	(1,620.36)	721.64	95.48	817.12
Total	100.00	100.00%	\$ 2,342.00	\$ (1,620.36)	\$ 721.64	\$ 95.48	\$ 817.12

Allocation Basis: Direct Allocation to Benefiting Department

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

DEPARTMENT 8
FISCAL 2021

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	2,014.87	1,558.50	287.85	168.52
Building Services & Communications	24,200.42	15,912.65	3,560.85	4,726.91
Personnel	3,834.56	2,085.99	1,215.38	533.19
Management Information Systems	14,440.54	8,951.37	2,729.27	2,759.90
Accounting Department	3,057.25	1,454.60	1,428.60	174.05
County Treasurer	11,775.01	7,998.78	1,757.72	2,018.52
County Administrator	4,079.95	2,531.68	867.73	680.53
Corporation Counsel	8,710.21	5,525.97	1,624.22	1,560.03
Court Commissioner	2,793.25	1,799.94	589.61	403.70
Sheriff's Office	75,993.44	24,719.67	43,609.17	7,664.60
Clerk of Courts	16,711.05	10,000.58	3,593.31	3,117.17
Child Support	8,939.41	3,894.25	3,270.69	957.35
Human Services	112,943.73	64,301.43	33,941.73	14,700.57
Health Care Center	45,032.78	-	37,446.04	7,586.74
Public Health	53,243.80	33,315.63	10,034.56	9,893.62
ADRC	64,453.26	44,325.51	7,041.99	13,085.76
Highway	86,203.14	53,089.68	19,001.14	14,112.32
Probate Court	2,387.20	1,463.50	600.74	322.96
Circuit Courts	8,991.10	6,274.54	1,012.36	1,704.21
Landfill	1,938.58	1,589.66	-	348.92
UW-Extension	4,072.03	2,851.30	678.61	542.12
Veterans Service	3,429.06	1,598.07	1,490.72	340.26
Emergency Management	2,457.91	1,598.07	533.99	325.85
District Attorney	5,536.96	2,615.79	2,347.33	573.84
Register of Deeds	10,521.81	7,359.55	889.98	2,272.27
Land Conservation, Planning & Zoning	35,069.43	22,431.91	5,673.64	6,963.88
County Clerk	4,058.93	2,346.64	1,190.35	521.93
Justice, Diversion & Support Program	7,325.43	4,567.13	1,679.84	1,078.46
All Other Departments	146,098.22	113,252.94	5,295.40	27,549.88
Total	\$ 770,313.34	\$ 449,415.34	\$ 193,392.82	\$ 126,688.06

DEPARTMENT 8
FISCAL 2021

SAUK COUNTY, WISCONSIN
ACCOUNTING DEPARTMENT
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Accounting Department

Grantee Department	Child Support
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	817.12
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	-
Total	\$ 817.12

**DEPARTMENT 9
FISCAL 2021**

**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 2021.
- **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 2021.

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 9
FISCAL 2021

SAUK COUNTY, WISCONSIN
COUNTY TREASURER
DEPARTMENTAL COSTS BY FUNCTION

Department: County Treasurer

Functions:	Total	General & Administrative	Receipts	Disbursements
Expenditures:				
Salaries & Wages	\$ 221,017.89	\$ 37,352.02	\$ 23,648.91	\$ 39,120.17
Fringe Benefits	59,400.76	10,038.73	6,355.88	10,513.93
Telephone & Dain Line	64.39	64.39	-	-
Postage & Box Rent	45,843.09	45,843.09	-	-
Office Supplies and Expense	408.82	408.82	-	-
Small Equipment	66.13	66.13	-	-
Forms & Printing	9,853.85	9,853.85	-	-
MIS Departmental Chargebacks	53,933.85	53,933.85	-	-
Publication of Legal Notices	486.00	-	-	-
Subscriptions & Dues	180.00	180.00	-	-
Travel, Training & Meals	536.46	536.46	-	-
Officials Bond	1,168.47	1,168.47	-	-
Total Expenditures	\$ 392,959.71	\$ 159,445.81	\$ 30,004.80	\$ 49,634.10
Cost Adjustments:				
Forest Crop Tax	(218.02)	-	-	-
Managed Forest Land Taxes	(88,153.75)	-	-	-
Payment in Lieu of Taxes	(105,380.64)	-	-	-
Forest Land Aid	(20,780.22)	-	-	-
Chargebacks	(21.28)	-	-	-
Omitted Taxes	(1,975.67)	-	-	-
Interest/Penalty on Taxes	(489,276.38)	-	-	-
Ag Use Conv Charge	(15,421.06)	-	-	-
Copier/Postage/Misc. Revenue	(1,282.70)	(1,282.70)	-	-
Letter & Search Fees	(12,300.00)	-	-	-
Local Govt/Agency Payments	(31,026.50)	-	-	-
Interest on Investments	(114,676.11)	-	-	-
Sale of Materials & Supplies	(71.09)	(71.09)	-	-
Gain on Sale of Tax Deeds	(39,801.78)	-	-	-
Total Cost Adjustments	\$ (920,385.20)	\$ (1,353.79)	\$ -	\$ -
General & Administrative Allocation	-	(158,092.02)	20,356.01	33,673.03

DEPARTMENT 9
FISCAL 2021

SAUK COUNTY, WISCONSIN
COUNTY TREASURER
DEPARTMENTAL COSTS BY FUNCTION

Department: County Treasurer

Functions:	Total	General & Administrative	Receipts	Disbursements
Disallowed / Capitalized	661,093.43	-	-	-
Incoming Costs				
1st Allocation				
Building Depreciation	6,608.25	-	849.11	1,404.61
Equipment Depreciation	13,989.45	-	1,797.54	2,973.50
Audit & Consulting Services	1,220.81	-	156.87	259.49
Risk Management - P & L Insurance	4,066.04	-	522.46	864.25
Building Services & Communications	19,965.31	-	2,565.39	4,243.69
Personnel	2,896.43	-	372.17	615.65
Management Information Systems	(30,811.51)	-	(3,959.05)	(6,549.08)
Accounting Department	11,219.01	-	1,441.56	2,384.63
Total 1st Allocation	29,153.80	-	3,746.05	6,196.73
General & Administrative Allocation	-	-	-	-
Unallocated	(19,211.02)	-	-	-
Total 1st Tier Allocation	\$ 143,610.72	\$ -	\$ 54,106.85	\$ 89,503.86
2nd Allocation				
Building Depreciation	1.88	-	0.24	0.40
Equipment Depreciation	1.85	-	0.24	0.39
Audit & Consulting Services	6.29	-	0.81	1.34
Risk Management - P & L Insurance	158.02	-	20.30	33.59
Building Services & Communications	1,117.30	-	143.56	237.49
Personnel	270.13	-	34.71	57.42
Management Information Systems	1,469.46	-	188.81	312.34
Accounting Department	556.01	-	71.44	118.18
County Treasurer	2,368.37	-	304.32	503.40
County Administrator	2,284.92	-	293.59	485.67
Corporation Counsel	4,188.88	-	538.24	890.36
Court Commissioner	-	-	-	-
Sheriff's Office	-	-	-	-
Clerk of Courts	-	-	-	-

DEPARTMENT 9
FISCAL 2021

SAUK COUNTY, WISCONSIN
COUNTY TREASURER
DEPARTMENTAL COSTS BY FUNCTION

Department: County Treasurer

Functions:	Total	General & Administrative	Receipts	Disbursements
Total 2nd Allocation	12,423.10	-	1,596.28	2,640.57
General & Administrative Allocation	-	-	-	-
Unallocated	(8,186.26)	-	-	-
Total 2nd Tier Allocation	\$ 4,236.85	\$ -	\$ 1,596.28	\$ 2,640.57
Total Incoming Costs	14,179.62	-	5,342.32	8,837.30
Total Allocated Cost	\$ 147,847.56	\$ -	\$ 55,703.13	\$ 92,144.43

DEPARTMENT 9
FISCAL 2021

SAUK COUNTY, WISCONSIN
COUNTY TREASURER
DEPARTMENTAL COSTS BY FUNCTION

Department: County Treasurer

Functions:	General Government
Expenditures:	
Salaries & Wages	\$ 120,896.79
Fringe Benefits	32,492.22
Telephone & Dain Line	-
Postage & Box Rent	-
Office Supplies and Expense	-
Small Equipment	-
Forms & Printing	-
MIS Departmental Chargebacks	-
Publication of Legal Notices	486.00
Subscriptions & Dues	-
Travel, Training & Meals	-
Officials Bond	-
Total Expenditures	\$ 153,875.00
Cost Adjustments:	
Forest Crop Tax	(218.02)
Managed Forest Land Taxes	(88,153.75)
Payment in Lieu of Taxes	(105,380.64)
Forest Land Aid	(20,780.22)
Chargebacks	(21.28)
Omitted Taxes	(1,975.67)
Interest/Penalty on Taxes	(489,276.38)
Ag Use Conv Charge	(15,421.06)
Copier/Postage/Misc. Revenue	-
Letter & Search Fees	(12,300.00)
Local Govt/Agency Payments	(31,026.50)
Interest on Investments	(114,676.11)
Sale of Materials & Supplies	-
Gain on Sale of Tax Deeds	(39,801.78)
Total Cost Adjustments	\$ (919,031.41)
General & Administrative Allocation	104,062.98

DEPARTMENT 9
FISCAL 2021

SAUK COUNTY, WISCONSIN
COUNTY TREASURER
DEPARTMENTAL COSTS BY FUNCTION

Department: County Treasurer

Functions: General
Government

Disallowed / Capitalized 661,093.43

Incoming Costs

1st Allocation	
Building Depreciation	4,354.54
Equipment Depreciation	9,218.41
Audit & Consulting Services	804.46
Risk Management - P & L Insurance	2,679.33
Building Services & Communications	13,156.23
Personnel	1,908.62
Management Information Systems	(20,303.38)
Accounting Department	<u>7,392.81</u>

Total 1st Allocation 19,211.02

General & Administrative Allocation -

Unallocated (19,211.02)

Total 1st Tier Allocation \$ -

2nd Allocation	
Building Depreciation	1.24
Equipment Depreciation	1.22
Audit & Consulting Services	4.14
Risk Management - P & L Insurance	104.13
Building Services & Communications	736.25
Personnel	178.00
Management Information Systems	968.31
Accounting Department	366.38
County Treasurer	1,560.65
County Administrator	1,505.66
Corporation Counsel	2,760.28
Court Commissioner	-
Sheriff's Office	-
Clerk of Courts	<u>-</u>

DEPARTMENT 9
FISCAL 2021

SAUK COUNTY, WISCONSIN
COUNTY TREASURER
DEPARTMENTAL COSTS BY FUNCTION

Department: County Treasurer

Functions: General
Government

Total 2nd Allocation	8,186.26
General & Administrative Allocation	-
Unallocated	(8,186.26)
Total 2nd Tier Allocation	\$ -
Total Incoming Costs	-
Total Allocated Cost	<u>\$ -</u>

DEPARTMENT 9
FISCAL 2021

SAUK COUNTY, WISCONSIN
COUNTY TREASURER
FUNCTIONAL COST ALLOCATIONS

Department: County Treasurer
Function: Receipts

Total 1st Tier Allocation \$ 54,106.85
Total 2nd Tier Allocation 1,596.28

Total Allocated Cost \$ 55,703.13

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Risk Management - P & L Insurance	3	0.02%	8.63	-	8.63	-	8.63
Building Services & Communications	306	1.63%	880.44	-	880.44	-	880.44
Personnel	77	0.41%	221.55	-	221.55	-	221.55
Management Information Systems	19	0.10%	54.67	-	54.67	-	54.67
Accounting Department	9	0.05%	25.90	-	25.90	-	25.90
County Treasurer	590	3.14%	1,697.58	-	1,697.58	-	1,697.58
County Administrator	192	1.02%	552.43	-	552.43	17.22	569.65
Court Commissioner	28	0.15%	80.56	-	80.56	2.51	83.07
Sheriff's Office	657	3.49%	1,890.36	-	1,890.36	58.92	1,949.27
Clerk of Courts	305	1.62%	877.56	-	877.56	27.35	904.91
Child Support	55	0.29%	158.25	-	158.25	4.93	163.18
Human Services	561	2.98%	1,614.14	-	1,614.14	50.31	1,664.45
Health Care Center	671	3.57%	1,930.64	-	1,930.64	60.17	1,990.81
Public Health	2,111	11.23%	6,073.89	-	6,073.89	189.30	6,263.19
ADRC	2,401	12.77%	6,908.30	-	6,908.30	215.31	7,123.60
Highway	193	1.03%	555.31	-	555.31	17.31	572.62
Probate Court	54	0.29%	155.37	-	155.37	4.84	160.21
Circuit Courts	2	0.01%	5.75	-	5.75	0.18	5.93
UW-Extension	27	0.14%	77.69	-	77.69	2.42	80.11
Veterans Service	1	0.01%	2.88	-	2.88	0.09	2.97
Emergency Management	17	0.09%	48.91	-	48.91	1.52	50.44
District Attorney	41	0.22%	117.97	-	117.97	3.68	121.64
Register of Deeds	763	4.06%	2,195.35	-	2,195.35	68.42	2,263.77
Land Conservation, Planning & Zoning	1,680	8.93%	4,833.79	-	4,833.79	150.65	4,984.45
County Clerk	72	0.38%	207.16	-	207.16	6.46	213.62
Justice, Diversion & Support Program	75	0.40%	215.79	-	215.79	6.73	222.52
All Other Departments	7,895	41.98%	22,715.96	-	22,715.96	707.97	23,423.93
Total	18,805	100.00%	\$ 54,106.85	\$ -	\$ 54,106.85	\$ 1,596.28	\$ 55,703.13

Allocation Basis: General Receipts Processed by Department During 2021

Allocation Source: Financial Records & Reports - Accounting Department

DEPARTMENT 9
FISCAL 2021

SAUK COUNTY, WISCONSIN
COUNTY TREASURER
FUNCTIONAL COST ALLOCATIONS

Department: County Treasurer
Function: Disbursements

Total 1st Tier Allocation \$ 89,503.86
Total 2nd Tier Allocation 2,640.57

Total Allocated Cost \$ 92,144.43

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Risk Management - P & L Insurance	47	0.18%	161.68	-	161.68	-	161.68
Building Services & Communications	812	3.12%	2,793.23	-	2,793.23	-	2,793.23
Personnel	153	0.59%	526.31	-	526.31	-	526.31
Management Information Systems	590	2.27%	2,029.57	-	2,029.57	-	2,029.57
Accounting Department	152	0.58%	522.87	-	522.87	-	522.87
County Treasurer	195	0.75%	670.79	-	670.79	-	670.79
County Administrator	93	0.36%	319.91	-	319.91	10.20	330.12
Corporation Counsel	330	1.27%	1,135.18	-	1,135.18	36.20	1,171.38
Court Commissioner	91	0.35%	313.03	-	313.03	9.98	323.02
Sheriff's Office	4,601	17.68%	15,827.17	-	15,827.17	504.75	16,331.92
Clerk of Courts	587	2.26%	2,019.25	-	2,019.25	64.40	2,083.64
Child Support	388	1.49%	1,334.70	-	1,334.70	42.57	1,377.26
Human Services	4,596	17.66%	15,809.98	-	15,809.98	504.20	16,314.17
Health Care Center	4,033	15.50%	13,873.29	-	13,873.29	442.44	14,315.72
Public Health	1,351	5.19%	4,647.36	-	4,647.36	148.21	4,795.57
ADRC	1,361	5.23%	4,681.76	-	4,681.76	149.31	4,831.07
Highway	3,309	12.72%	11,382.77	-	11,382.77	363.01	11,745.78
Probate Court	74	0.28%	254.56	-	254.56	8.12	262.67
Circuit Courts	292	1.12%	1,004.46	-	1,004.46	32.03	1,036.50
Landfill	41	0.16%	141.04	-	141.04	4.50	145.54
UW-Extension	116	0.45%	399.03	-	399.03	12.73	411.76
Veterans Service	174	0.67%	598.55	-	598.55	19.09	617.64
Emergency Management	81	0.31%	278.64	-	278.64	8.89	287.52
District Attorney	265	1.02%	911.58	-	911.58	29.07	940.66
Register of Deeds	89	0.34%	306.15	-	306.15	9.76	315.92
Land Conservation, Planning & Zoning	760	2.92%	2,614.36	-	2,614.36	83.37	2,697.73
County Clerk	144	0.55%	495.35	-	495.35	15.80	511.15
Justice, Diversion & Support Program	253	0.97%	870.31	-	870.31	27.76	898.06
All Other Departments	1,041	4.00%	3,580.98	-	3,580.98	114.20	3,695.18
Total	26,019	100.00%	\$ 89,503.86	\$ -	\$ 89,503.86	\$ 2,640.57	\$ 92,144.43

Allocation Basis: Total Disbursements Processed by Department During 2021

Allocation Source: Financial Records & Reports - Accounting Department



DEPARTMENT 9
FISCAL 2021

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	170.31	8.63	161.68
Building Services & Communications	3,673.67	880.44	2,793.23
Personnel	747.86	221.55	526.31
Management Information Systems	2,084.23	54.67	2,029.57
Accounting Department	548.77	25.90	522.87
County Treasurer	2,368.37	1,697.58	670.79
County Administrator	899.77	569.65	330.12
Corporation Counsel	1,171.38	-	1,171.38
Court Commissioner	406.09	83.07	323.02
Sheriff's Office	18,281.20	1,949.27	16,331.92
Clerk of Courts	2,988.56	904.91	2,083.64
Child Support	1,540.44	163.18	1,377.26
Human Services	17,978.62	1,664.45	16,314.17
Health Care Center	16,306.53	1,990.81	14,315.72
Public Health	11,058.77	6,263.19	4,795.57
ADRC	11,954.67	7,123.60	4,831.07
Highway	12,318.40	572.62	11,745.78
Probate Court	422.89	160.21	262.67
Circuit Courts	1,042.43	5.93	1,036.50
Landfill	145.54	-	145.54
UW-Extension	491.87	80.11	411.76
Veterans Service	620.61	2.97	617.64
Emergency Management	337.96	50.44	287.52
District Attorney	1,062.30	121.64	940.66
Register of Deeds	2,579.69	2,263.77	315.92
Land Conservation, Planning & Zoning	7,682.18	4,984.45	2,697.73
County Clerk	724.77	213.62	511.15
Justice, Diversion & Support Program	1,120.58	222.52	898.06
All Other Departments	27,119.11	23,423.93	3,695.18
Total	\$ 147,847.56	\$ 55,703.13	\$ 92,144.43

**DEPARTMENT 10
FISCAL 2021**

**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 2021.
- **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 2021.

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 2021

SAUK COUNTY, WISCONSIN
COUNTY ADMINISTRATOR
DEPARTMENTAL COSTS BY FUNCTION

Department: County Administrator

Functions:	Total	General & Administrative	Budgeting	Personnel
Expenditures:				
Salaries & Wages	\$ 228,446.10	\$ 49,801.25	\$ 24,443.73	\$ 25,585.96
Fringe Benefits	82,767.31	18,043.27	8,856.10	9,269.94
Consultant and Contractual	166,898.99	-	-	-
Community Development Grants	108,235.38	-	-	-
Telephone	1,386.06	596.04	-	-
Postage and Box Rent	7.70	7.70	-	-
Office Supplies and Expense	394.23	394.23	-	-
MIS Chargebacks	7,453.33	7,453.33	-	-
Seminars and Registrations	175.00	175.00	-	-
Travel, Training & Meals	984.92	937.32	-	-
Community Events	9,582.38	-	-	-
Total Expenditures	\$ 606,331.40	\$ 77,408.14	\$ 33,299.83	\$ 34,855.90
Cost Adjustments:				
Ho-Chunk Gaming Grant	(10,000.00)	(10,000.00)	-	-
Interest on Loan Payments	(38,633.74)	-	-	-
Late Fees	(2,800.00)	-	-	-
Principal Repayments	(326,937.26)	-	-	-
Donations	(58,235.38)	-	-	-
Total Cost Adjustments	\$ (436,606.38)	\$ (10,000.00)	\$ -	\$ -
Disallowed / Capitalized	(15,528.74)	-	-	-
General & Administrative Allocation	-	(67,408.14)	9,223.36	9,654.36
Incoming Costs				
1st Allocation				
Building Depreciation	2,571.67	-	161.91	169.47
Equipment Depreciation	211.95	-	13.34	13.97
Audit & Consulting Services	741.21	-	46.66	48.85
Risk Management - P & L Insurance	1,925.44	-	121.22	126.89
Building Services & Communications	7,033.03	-	442.78	463.47
Personnel	1,448.22	-	91.18	95.44
Management Information Systems	3,371.07	-	212.24	222.15

DEPARTMENT 10
FISCAL 2021

SAUK COUNTY, WISCONSIN
COUNTY ADMINISTRATOR
DEPARTMENTAL COSTS BY FUNCTION

Department: County Administrator

Functions:	Total	General & Administrative	Budgeting	Personnel
Accounting Department	3,889.24	-	244.86	256.30
County Treasurer	872.35	-	54.92	57.49
Total 1st Allocation	22,064.18	-	1,389.11	1,454.02
General & Administrative Allocation	-	-	-	-
Unallocated	(17,027.03)	-	-	-
Total 1st Tier Allocation	\$ 159,233.43	\$ -	\$ 43,912.31	\$ 45,964.29
2nd Allocation				
Building Depreciation	0.73	-	0.05	0.05
Equipment Depreciation	0.03	-	0.00	0.00
Audit & Consulting Services	3.99	-	0.25	0.26
Risk Management - P & L Insurance	58.26	-	3.67	3.84
Building Services & Communications	296.37	-	18.66	19.53
Personnel	135.06	-	8.50	8.90
Management Information Systems	687.11	-	43.26	45.28
Accounting Department	190.70	-	12.01	12.57
County Treasurer	27.42	-	1.73	1.81
County Administrator	7,786.31	-	490.21	513.12
Corporation Counsel	22,904.87	-	1,442.04	1,509.42
Court Commissioner	-	-	-	-
Sheriff's Office	-	-	-	-
Clerk of Courts	-	-	-	-
Total 2nd Allocation	32,090.85	-	2,020.37	2,114.78
General & Administrative Allocation	-	-	-	-
Unallocated	(24,764.66)	-	-	-
Total 2nd Tier Allocation	\$ 7,326.20	\$ -	\$ 2,020.37	\$ 2,114.78
Total Incoming Costs	12,363.35	-	3,409.48	3,568.80
Total Allocated Cost	\$ 166,559.63	\$ -	\$ 45,932.68	\$ 48,079.07

DEPARTMENT 10
FISCAL 2021

SAUK COUNTY, WISCONSIN
COUNTY ADMINISTRATOR
DEPARTMENTAL COSTS BY FUNCTION

Department: County Administrator

Functions:	Department Coordination	General Government
Expenditures:		
Salaries & Wages	\$ 38,607.39	\$ 90,007.76
Fringe Benefits	13,987.68	32,610.32
Consultant and Contractual	-	166,898.99
Community Development Grants	-	108,235.38
Telephone	-	790.02
Postage and Box Rent	-	-
Office Supplies and Expense	-	-
MIS Chargebacks	-	-
Seminars and Registrations	-	-
Travel, Training & Meals	-	47.60
Community Events	-	9,582.38
Total Expenditures	\$ 52,595.07	\$ 408,172.45
Cost Adjustments:		
Ho-Chunk Gaming Grant	-	-
Interest on Loan Payments	-	(38,633.74)
Late Fees	-	(2,800.00)
Principal Repayments	-	(326,937.26)
Donations	-	(58,235.38)
Total Cost Adjustments	\$ -	\$ (426,606.38)
Disallowed / Capitalized	-	(15,528.74)
General & Administrative Allocation	14,567.74	33,962.67
Incoming Costs		
1st Allocation		
Building Depreciation	255.72	1,984.57
Equipment Depreciation	21.08	163.56
Audit & Consulting Services	73.70	572.00
Risk Management - P & L Insurance	191.46	1,485.87
Building Services & Communications	699.35	5,427.42
Personnel	144.01	1,117.59
Management Information Systems	335.21	2,601.47

DEPARTMENT 10
FISCAL 2021

SAUK COUNTY, WISCONSIN
COUNTY ADMINISTRATOR
DEPARTMENTAL COSTS BY FUNCTION

Department: County Administrator

Functions:	Department Coordination	General Government
Accounting Department	386.74	3,001.35
County Treasurer	86.74	673.20
Total 1st Allocation	2,194.02	17,027.03
General & Administrative Allocation	-	-
Unallocated	-	(17,027.03)
Total 1st Tier Allocation	\$ 69,356.83	\$ -
2nd Allocation		
Building Depreciation	0.07	0.57
Equipment Depreciation	0.00	0.02
Audit & Consulting Services	0.40	3.08
Risk Management - P & L Insurance	5.79	44.96
Building Services & Communications	29.47	228.71
Personnel	13.43	104.23
Management Information Systems	68.32	530.24
Accounting Department	18.96	147.17
County Treasurer	2.73	21.16
County Administrator	774.26	6,008.73
Corporation Counsel	2,277.61	17,675.79
Court Commissioner	-	-
Sheriff's Office	-	-
Clerk of Courts	-	-
Total 2nd Allocation	3,191.05	24,764.66
General & Administrative Allocation	-	-
Unallocated	-	(24,764.66)
Total 2nd Tier Allocation	\$ 3,191.05	\$ -
Total Incoming Costs	5,385.07	-
Total Allocated Cost	\$ 72,547.88	\$ -

DEPARTMENT 10
FISCAL 2021

SAUK COUNTY, WISCONSIN
COUNTY ADMINISTRATOR
FUNCTIONAL COST ALLOCATIONS

Department: County Administrator
Function: Budgeting

Total 1st Tier Allocation \$ 43,912.31
Total 2nd Tier Allocation 2,020.37

Total Allocated Cost \$ 45,932.68

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Risk Management - P & L Insurance	61	0.14%	60.79	-	60.79	-	60.79
Building Services & Communications	1,711	3.88%	1,705.23	-	1,705.23	-	1,705.23
Personnel	193	0.44%	192.35	-	192.35	-	192.35
Management Information Systems	999	2.27%	995.63	-	995.63	-	995.63
Accounting Department	63	0.14%	62.79	-	62.79	-	62.79
County Treasurer	700	1.59%	697.64	-	697.64	-	697.64
County Administrator	236	0.54%	235.20	-	235.20	-	235.20
Corporation Counsel	541	1.23%	539.17	-	539.17	27.26	566.43
Court Commissioner	140	0.32%	139.53	-	139.53	7.05	146.58
Sheriff's Office	2,658	6.03%	2,649.03	-	2,649.03	133.93	2,782.96
Clerk of Courts	1,081	2.45%	1,077.35	-	1,077.35	54.47	1,131.82
Child Support	332	0.75%	330.88	-	330.88	16.73	347.61
Human Services	5,098	11.57%	5,080.80	-	5,080.80	256.87	5,337.66
Health Care Center	2,631	5.97%	2,622.12	-	2,622.12	132.56	2,754.69
Public Health	3,431	7.79%	3,419.42	-	3,419.42	172.87	3,592.30
ADRC	4,538	10.30%	4,522.69	-	4,522.69	228.65	4,751.34
Highway	4,894	11.11%	4,877.48	-	4,877.48	246.59	5,124.07
Probate Court	112	0.25%	111.62	-	111.62	5.64	117.27
Circuit Courts	591	1.34%	589.01	-	589.01	29.78	618.78
Landfill	121	0.27%	120.59	-	120.59	6.10	126.69
UW-Extension	188	0.43%	187.37	-	187.37	9.47	196.84
Veterans Service	118	0.27%	117.60	-	117.60	5.95	123.55
Emergency Management	113	0.26%	112.62	-	112.62	5.69	118.31
District Attorney	199	0.45%	198.33	-	198.33	10.03	208.36
Register of Deeds	788	1.79%	785.34	-	785.34	39.70	825.04
Land Conservation, Planning & Zoning	2,415	5.48%	2,406.85	-	2,406.85	121.68	2,528.53
County Clerk	181	0.41%	180.39	-	180.39	9.12	189.51
Justice, Diversion & Support Program	374	0.85%	372.74	-	372.74	18.84	391.58
All Other Departments	9,554	21.68%	9,521.76	-	9,521.76	481.39	10,003.14
Total	44,061	100.00%	\$ 43,912.31	\$ -	\$ 43,912.31	\$ 2,020.37	\$ 45,932.68

Allocation Basis: Invoices and General Receipts Processed by Department During 2021

Allocation Source: Financial Records & Reports - Accounting Department



**DEPARTMENT 10
FISCAL 2021**

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

Department: County Administrator
Function: Personnel

Total 1st Tier Allocation \$ 45,964.29
Total 2nd Tier Allocation 2,114.78

Total Allocated Cost \$ 48,079.07

	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%	71.54	-	71.54	-	71.54
Building Services & Communications	12.50	1.95%	894.27	-	894.27	-	894.27
Personnel	4.30	0.67%	307.63	-	307.63	-	307.63
Management Information Systems	9.37	1.46%	670.35	-	670.35	-	670.35
Accounting Department	5.00	0.78%	357.71	-	357.71	-	357.71
County Treasurer	6.00	0.93%	429.25	-	429.25	-	429.25
County Administrator	3.00	0.47%	214.63	-	214.63	-	214.63
Corporation Counsel	5.50	0.86%	393.48	-	393.48	19.34	412.82
Court Commissioner	2.00	0.31%	143.08	-	143.08	7.03	150.12
Sheriff's Office	149.11	23.21%	10,667.62	-	10,667.62	524.41	11,192.04
Clerk of Courts	12.00	1.87%	858.50	-	858.50	42.20	900.71
Child Support	11.00	1.71%	786.96	-	786.96	38.69	825.65
Human Services	114.29	17.79%	8,176.53	-	8,176.53	401.95	8,578.49
Health Care Center	124.97	19.45%	8,940.60	-	8,940.60	439.51	9,380.11
Public Health	33.99	5.29%	2,431.71	-	2,431.71	119.54	2,551.25
ADRC	23.81	3.71%	1,703.41	-	1,703.41	83.74	1,787.15
Highway	64.00	9.96%	4,578.69	-	4,578.69	225.08	4,803.77
Probate Court	2.00	0.31%	143.08	-	143.08	7.03	150.12
Circuit Courts	3.40	0.53%	243.24	-	243.24	11.96	255.20
UW-Extension	2.30	0.36%	164.55	-	164.55	8.09	172.64
Veterans Service	5.00	0.78%	357.71	-	357.71	17.58	375.29
Emergency Management	1.75	0.27%	125.20	-	125.20	6.15	131.35
District Attorney	7.80	1.21%	558.03	-	558.03	27.43	585.46
Register of Deeds	3.00	0.47%	214.63	-	214.63	10.55	225.18
Land Conservation, Planning & Zoning	19.15	2.98%	1,370.03	-	1,370.03	67.35	1,437.38
County Clerk	4.00	0.62%	286.17	-	286.17	14.07	300.24
Justice, Diversion & Support Program	5.75	0.89%	411.37	-	411.37	20.22	431.59
All Other Departments	6.49	1.01%	464.31	-	464.31	22.83	487.13
Total	642.48	100.00%	\$ 45,964.29	\$ -	\$ 45,964.29	\$ 2,114.78	\$ 48,079.07

Allocation Basis: Number of Full Time Equivalent Employees by Department

Allocation Source: County Personnel Records & Reports

**DEPARTMENT 10
FISCAL 2021**

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

Department: County Administrator
Function: Department Coordination

Total 1st Tier Allocation \$ 69,356.83
Total 2nd Tier Allocation 3,191.05

Total Allocated Cost \$ 72,547.88

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Audit & Consulting Services	0.25	0.25%	173.36	-	173.36	-	173.36
Risk Management - P & L Insurance	1.92	1.92%	1,331.38	-	1,331.38	-	1,331.38
Building Services & Communications	7.17	7.17%	4,971.89	-	4,971.89	-	4,971.89
Personnel	10.42	10.42%	7,225.54	-	7,225.54	-	7,225.54
Management Information Systems	4.67	4.67%	3,238.32	-	3,238.32	-	3,238.32
Accounting Department	9.17	9.17%	6,358.75	-	6,358.75	-	6,358.75
County Treasurer	1.67	1.67%	1,158.03	-	1,158.03	-	1,158.03
County Administrator	10.58	10.58%	7,336.49	-	7,336.49	-	7,336.49
Corporation Counsel	5.67	5.67%	3,931.75	-	3,931.75	334.01	4,265.75
Court Commissioner	0.92	0.92%	637.96	-	637.96	54.20	692.15
Sheriff's Office	8.00	8.00%	5,547.44	-	5,547.44	471.26	6,018.70
Clerk of Courts	0.08	0.08%	55.47	-	55.47	4.71	60.19
Child Support	0.08	0.08%	55.47	-	55.47	4.71	60.19
Human Services	3.33	3.33%	2,309.12	-	2,309.12	196.16	2,505.28
Health Care Center	4.75	4.75%	3,293.79	-	3,293.79	279.81	3,573.60
Public Health	3.08	3.08%	2,135.76	-	2,135.76	181.44	2,317.20
ADRC	2.33	2.33%	1,615.69	-	1,615.69	137.26	1,752.95
Highway	8.00	8.00%	5,547.44	-	5,547.44	471.26	6,018.70
Probate Court	0.17	0.17%	117.88	-	117.88	10.01	127.90
Circuit Courts	0.25	0.25%	173.36	-	173.36	14.73	188.08
UW-Extension	1.08	1.08%	748.90	-	748.90	63.62	812.52
Veterans Service	1.33	1.33%	922.26	-	922.26	78.35	1,000.61
Emergency Management	1.92	1.92%	1,331.38	-	1,331.38	113.10	1,444.49
District Attorney	0.50	0.50%	346.71	-	346.71	29.45	376.17
Register of Deeds	0.42	0.42%	291.24	-	291.24	24.74	315.98
Land Conservation, Planning & Zoning	10.59	10.59%	7,343.42	-	7,343.42	623.84	7,967.26
County Clerk	1.67	1.67%	1,158.03	-	1,158.03	98.38	1,256.40
Total	100.02	100.00%	\$ 69,356.83	\$ -	\$ 69,356.83	\$ 3,191.05	\$ 72,547.88

Allocation Basis: Time/Effort Analysis by Benefiting Department During 2021

Allocation Source: Sauk County County Administrator's Office

DEPARTMENT 10
FISCAL 2021

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	173.36	-	-	173.36
Risk Management - P & L Insurance	1,463.72	60.79	71.54	1,331.38
Building Services & Communications	7,571.39	1,705.23	894.27	4,971.89
Personnel	7,725.52	192.35	307.63	7,225.54
Management Information Systems	4,904.29	995.63	670.35	3,238.32
Accounting Department	6,779.25	62.79	357.71	6,358.75
County Treasurer	2,284.92	697.64	429.25	1,158.03
County Administrator	7,786.31	235.20	214.63	7,336.49
Corporation Counsel	5,245.01	566.43	412.82	4,265.75
Court Commissioner	988.85	146.58	150.12	692.15
Sheriff's Office	19,993.69	2,782.96	11,192.04	6,018.70
Clerk of Courts	2,092.71	1,131.82	900.71	60.19
Child Support	1,233.44	347.61	825.65	60.19
Human Services	16,421.43	5,337.66	8,578.49	2,505.28
Health Care Center	15,708.40	2,754.69	9,380.11	3,573.60
Public Health	8,460.75	3,592.30	2,551.25	2,317.20
ADRC	8,291.44	4,751.34	1,787.15	1,752.95
Highway	15,946.55	5,124.07	4,803.77	6,018.70
Probate Court	395.28	117.27	150.12	127.90
Circuit Courts	1,062.07	618.78	255.20	188.08
Landfill	126.69	126.69	-	-
UW-Extension	1,182.00	196.84	172.64	812.52
Veterans Service	1,499.45	123.55	375.29	1,000.61
Emergency Management	1,694.15	118.31	131.35	1,444.49
District Attorney	1,169.98	208.36	585.46	376.17
Register of Deeds	1,366.20	825.04	225.18	315.98
Land Conservation, Planning & Zoning	11,933.17	2,528.53	1,437.38	7,967.26
County Clerk	1,746.15	189.51	300.24	1,256.40
Justice, Diversion & Support Program	823.17	391.58	431.59	-
All Other Departments	10,490.28	10,003.14	487.13	-
Total	\$ 166,559.63	\$ 45,932.68	\$ 48,079.07	\$ 72,547.88

**DEPARTMENT 11
FISCAL 2021**

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. During 2021, a combination of in-house staff and outside counsel provided most services. 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 2021 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 2021

SAUK COUNTY, WISCONSIN
CORPORATION COUNSEL
DEPARTMENTAL COSTS BY FUNCTION

Department: Corporation Counsel

Functions:	Total	General & Administrative	Departmental Counsel	Child Support	Human Services - TPR Services
Expenditures:					
Salaries & Wages	\$ 359,902.46	\$ 113,234.83	\$ 146,931.19	\$ 99,736.44	\$ -
Fringe Benefits	123,957.35	39,000.26	52,155.00	32,802.09	-
Consultant and Contractual	812.92	-	812.92	-	-
Contracted Services	471,825.54	-	107,451.63	-	364,373.91
Legal Services	1,850.00	-	-	-	1,850.00
Court Reporter & Transcription	257.48	-	223.48	-	34.00
Telephone	486.68	486.68	-	-	-
Postage & Box Rent	2,636.03	2,636.03	-	-	-
Office Supplies & Expenses	2,104.11	2,104.11	-	-	-
MIS Charges	13,921.85	13,921.85	-	-	-
Subscriptions & Dues	2,498.01	2,498.01	-	-	-
Seminars and Registrations	175.00	175.00	-	-	-
Travel, Training & Meals	298.00	298.00	-	-	-
Total Expenditures	\$ 980,725.43	\$ 174,354.77	\$ 307,574.22	\$ 132,538.53	\$ 366,257.91
Cost Adjustments:					
	-	-	-	-	-
Total Cost Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -
General & Administrative Allocation	-	(174,354.77)	66,504.20	28,657.70	79,192.88
Disallowed / Capitalized	-	-	-	-	-
Incoming Costs					
1st Allocation					
Building Depreciation	4,917.47	-	1,875.67	808.26	2,233.54
Equipment Depreciation	1,596.88	-	609.10	262.47	725.31
Audit & Consulting Services	977.20	-	372.73	160.62	443.85
Risk Management - P & L Insurance	3,529.98	-	1,346.44	580.20	1,603.33
Building Services & Communications	13,822.88	-	5,272.46	2,271.99	6,278.42
Personnel	2,871.95	-	1,095.45	472.05	1,304.46
Management Information Systems	3,292.84	-	1,255.99	541.22	1,495.62
Accounting Department	8,302.07	-	3,166.66	1,364.56	3,770.85
County Treasurer	1,135.18	-	432.99	186.58	515.61
County Administrator	4,864.40	-	1,855.43	799.53	2,209.44

DEPARTMENT 11
FISCAL 2021

SAUK COUNTY, WISCONSIN
CORPORATION COUNSEL
DEPARTMENTAL COSTS BY FUNCTION

Department: Corporation Counsel

Functions:	Total	General & Administrative	Departmental Counsel	Child Support	Human Services - TPR Services
Total 1st Allocation	45,310.85	-	17,282.93	7,447.49	20,580.43
General & Administrative Allocation	-	-	-	-	-
Unallocated	-	-	-	-	-
Total 1st Tier Allocation	\$ 1,026,036.28	\$ -	\$ 391,361.35	\$ 168,643.71	\$ 466,031.22
2nd Allocation					
Building Depreciation	1.40	-	0.53	0.23	0.64
Equipment Depreciation	0.21	-	0.08	0.03	0.10
Audit & Consulting Services	5.10	-	1.94	0.84	2.32
Risk Management - P & L Insurance	106.81	-	40.74	17.56	48.51
Building Services & Communications	637.09	-	243.00	104.71	289.37
Personnel	452.39	-	172.55	74.36	205.48
Management Information Systems	1,079.78	-	411.86	177.48	490.44
Accounting Department	408.14	-	155.68	67.08	185.38
County Treasurer	36.20	-	13.81	5.95	16.44
County Administrator	380.61	-	145.18	62.56	172.88
Corporation Counsel	40,184.38	-	15,327.54	6,604.88	18,251.96
Court Commissioner	-	-	-	-	-
Sheriff's Office	-	-	-	-	-
Clerk of Courts	-	-	-	-	-
Total 2nd Allocation	43,292.11	-	16,512.92	7,115.68	19,663.51
General & Administrative Allocation	-	-	-	-	-
Unallocated	-	-	-	-	-
Total 2nd Tier Allocation	\$ 43,292.11	\$ -	\$ 16,512.92	\$ 7,115.68	\$ 19,663.51
Total Incoming Costs	88,602.96	-	33,795.85	14,563.16	40,243.94
Total Allocated Cost	\$ 1,069,328.39	\$ -	\$ 407,874.27	\$ 175,759.39	\$ 485,694.73

DEPARTMENT 11
FISCAL 2021

SAUK COUNTY, WISCONSIN
CORPORATION COUNSEL
FUNCTIONAL COST ALLOCATIONS

Department: Corporation Counsel
Function: Departmental Counsel

Total 1st Tier Allocation \$ 391,361.35
Total 2nd Tier Allocation 16,512.92

Total Allocated Cost \$ 407,874.27

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Building Services & Communications	3,332.39	1.14%	4,464.73	-	4,464.73	-	4,464.73
Personnel	8,650.35	2.96%	11,589.73	-	11,589.73	-	11,589.73
Management Information Systems	5,516.31	1.89%	7,390.75	-	7,390.75	-	7,390.75
Accounting Department	5,815.70	1.99%	7,791.87	-	7,791.87	-	7,791.87
County Treasurer	3,126.50	1.07%	4,188.88	-	4,188.88	-	4,188.88
County Administrator	17,095.75	5.85%	22,904.87	-	22,904.87	-	22,904.87
Corporation Counsel	29,992.84	10.27%	40,184.38	-	40,184.38	-	40,184.38
Court Commissioner	637.09	0.22%	853.57	-	853.57	48.13	901.70
Sheriff's Office	5,249.44	1.80%	7,033.19	-	7,033.19	396.59	7,429.78
Clerk of Courts	5,298.65	1.81%	7,099.13	-	7,099.13	400.30	7,499.43
Child Support	141.58	0.05%	189.69	-	189.69	10.70	200.38
Human Services	93,157.96	31.89%	124,812.94	-	124,812.94	7,037.91	131,850.85
Health Care Center	1,963.96	0.67%	2,631.31	-	2,631.31	148.37	2,779.69
Public Health	9,808.69	3.36%	13,141.67	-	13,141.67	741.03	13,882.70
ADRC	1,079.52	0.37%	1,446.34	-	1,446.34	81.56	1,527.90
Highway	11,472.21	3.93%	15,370.46	-	15,370.46	866.70	16,237.16
Probate Court	624.41	0.21%	836.58	-	836.58	47.17	883.76
UW-Extension	212.36	0.07%	284.52	-	284.52	16.04	300.56
Veterans Service	336.24	0.12%	450.49	-	450.49	25.40	475.90
Emergency Management	212.36	0.07%	284.52	-	284.52	16.04	300.56
District Attorney	35.39	0.01%	47.42	-	47.42	2.67	50.09
Land Conservation, Planning & Zoning	48,057.33	16.45%	64,387.16	-	64,387.16	3,630.64	68,017.81
County Clerk	2,955.40	1.01%	3,959.64	-	3,959.64	223.28	4,182.92
Justice, Diversion & Support Program	3,550.52	1.22%	4,756.98	-	4,756.98	268.24	5,025.22
All Other Departments	33,781.58	11.56%	45,260.53	-	45,260.53	2,552.14	47,812.66
Total	292,104.53	100.00%	\$ 391,361.35	\$ -	\$ 391,361.35	\$ 16,512.92	\$ 407,874.27

Allocation Basis: Staff and Contracted Services Time & Effort Allocation by Benefiting Department During 2021

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

DEPARTMENT 11
FISCAL 2021

SAUK COUNTY, WISCONSIN
CORPORATION COUNSEL
FUNCTIONAL COST ALLOCATIONS

Department: Corporation Counsel
Function: Child Support

Total 1st Tier Allocation \$ 168,643.71
Total 2nd Tier Allocation 7,115.68

Total Allocated Cost \$ 175,759.39

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Child Support	100.00	100.00%	168,643.71	(132,538.53)	36,105.18	7,115.68	43,220.86
Total	100.00	100.00%	\$ 168,643.71	\$ (132,538.53)	\$ 36,105.18	\$ 7,115.68	\$ 43,220.86

Allocation Basis: Direct Allocation to Benefiting Department

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

DEPARTMENT 11
FISCAL 2021

SAUK COUNTY, WISCONSIN
CORPORATION COUNSEL
FUNCTIONAL COST ALLOCATIONS

Department: Corporation Counsel
Function: Human Services - TPR Services

Total 1st Tier Allocation \$ 466,031.22
Total 2nd Tier Allocation 19,663.51

Total Allocated Cost \$ 485,694.73

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<hr/>							
Grantee Department							
Human Services	100.00	100.00%	466,031.22	(109,321.57)	356,709.65	19,663.51	376,373.16
<hr/>							
Total	100.00	100.00%	\$ 466,031.22	\$ (109,321.57)	\$ 356,709.65	\$ 19,663.51	\$ 376,373.16
<hr/>							

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Accounting Department Records & Reports

DEPARTMENT 11
FISCAL 2021

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	4,464.73	4,464.73	-	-
Personnel	11,589.73	11,589.73	-	-
Management Information Systems	7,390.75	7,390.75	-	-
Accounting Department	7,791.87	7,791.87	-	-
County Treasurer	4,188.88	4,188.88	-	-
County Administrator	22,904.87	22,904.87	-	-
Corporation Counsel	40,184.38	40,184.38	-	-
Court Commissioner	901.70	901.70	-	-
Sheriff's Office	7,429.78	7,429.78	-	-
Clerk of Courts	7,499.43	7,499.43	-	-
Child Support	43,421.24	200.38	43,220.86	-
Human Services	508,224.01	131,850.85	-	376,373.16
Health Care Center	2,779.69	2,779.69	-	-
Public Health	13,882.70	13,882.70	-	-
ADRC	1,527.90	1,527.90	-	-
Highway	16,237.16	16,237.16	-	-
Probate Court	883.76	883.76	-	-
Circuit Courts	-	-	-	-
Landfill	-	-	-	-
UW-Extension	300.56	300.56	-	-
Veterans Service	475.90	475.90	-	-
Emergency Management	300.56	300.56	-	-
District Attorney	50.09	50.09	-	-
Register of Deeds	-	-	-	-
Land Conservation, Planning & Zoning	68,017.81	68,017.81	-	-
County Clerk	4,182.92	4,182.92	-	-
Justice, Diversion & Support Program	5,025.22	5,025.22	-	-
All Other Departments	47,812.66	47,812.66	-	-
Total	\$ 827,468.29	\$ 407,874.27	\$ 43,220.86	\$ 376,373.16

**DEPARTMENT 12
FISCAL 2021**

**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 2021

SAUK COUNTY, WISCONSIN
COURT COMMISSIONER
DEPARTMENTAL COSTS BY FUNCTION

Department: Court Commissioner

Functions:	Total	General & Administrative	Child Support	General Government
Expenditures:				
Salaries & Wages	\$ 202,126.33	\$ -	\$ 20,549.35	\$ 181,576.98
Fringe Benefits	53,082.86	-	5,396.71	47,686.15
Committee Per Diem	1,440.00	-	-	1,440.00
Court Commissioners	130.00	-	-	130.00
Telephone and Dain Line	484.71	484.71	-	-
Postage and Box Rent	2,341.38	2,341.38	-	-
Office Supplies and Expenses	557.30	557.30	-	-
MIS Department Chargebacks	381.00	381.00	-	-
Membership Dues	483.91	483.91	-	-
Mileage	281.12	281.12	-	-
Meals and Lodging	187.00	187.00	-	-
Total Expenditures	\$ 261,495.61	\$ 4,716.42	\$ 25,946.06	\$ 230,833.13
Cost Adjustments:				
FCC Fee-Marriage	(8,300.00)	-	-	(8,300.00)
FCC Fee-Clk of Court	(7,886.15)	-	-	(7,886.15)
Total Cost Adjustments	\$ (16,186.15)	\$ -	\$ -	\$ (16,186.15)
General & Administrative Allocation	-	(4,716.42)	476.57	4,239.85
Disallowed / Capitalized	(218,886.83)	-	-	(218,886.83)
Incoming Costs				
1st Allocation				
Building Depreciation	2,750.71	-	277.94	2,472.77
Equipment Depreciation	141.30	-	14.28	127.02
Audit & Consulting Services	390.77	-	39.49	351.29
Risk Management - P & L Insurance	1,283.63	-	129.70	1,153.92
Building Services & Communications	12,423.09	-	1,255.28	11,167.81
Personnel	1,312.50	-	132.62	1,179.88

DEPARTMENT 12
FISCAL 2021

SAUK COUNTY, WISCONSIN
COURT COMMISSIONER
DEPARTMENTAL COSTS BY FUNCTION

Department: Court Commissioner

Functions:	Total	General & Administrative	Child Support	General Government
Management Information Systems	3,159.68	-	319.27	2,840.41
Accounting Department	2,662.17	-	269.00	2,393.17
County Treasurer	393.60	-	39.77	353.83
County Administrator	920.57	-	93.02	827.55
Corporation Counsel	853.57	-	86.25	767.32
Total 1st Allocation	26,291.60	-	2,656.61	23,634.99
General & Administrative Allocation	-	-	-	-
Unallocated	(23,634.99)	-	-	(23,634.99)
Total 1st Tier Allocation	\$ 29,079.24	\$ -	\$ 29,079.24	\$ -
2nd Allocation				
Building Depreciation	0.78	-	0.08	0.70
Equipment Depreciation	0.02	-	0.00	0.02
Audit & Consulting Services	2.07	-	0.21	1.86
Risk Management - P & L Insurance	38.84	-	3.92	34.92
Building Services & Communications	561.48	-	56.73	504.75
Personnel	417.67	-	42.20	375.47
Management Information Systems	225.18	-	22.75	202.43
Accounting Department	131.08	-	13.25	117.84
County Treasurer	12.49	-	1.26	11.23
County Administrator	68.28	-	6.90	61.38
Corporation Counsel	48.13	-	4.86	43.27
Court Commissioner	-	-	-	-
Sheriff's Office	-	-	-	-
Clerk of Courts	-	-	-	-
Total 2nd Allocation	1,506.04	-	152.18	1,353.86
General & Administrative Allocation	-	-	-	-
Unallocated	(1,353.86)	-	-	(1,353.86)

DEPARTMENT 12
FISCAL 2021

SAUK COUNTY, WISCONSIN
COURT COMMISSIONER
DEPARTMENTAL COSTS BY FUNCTION

Department: Court Commissioner

Functions:	Total	General & Administrative	Child Support	General Government
Total 2nd Tier Allocation	\$ 152.18	\$ -	\$ 152.18	\$ -
Total Incoming Costs	2,808.79	-	2,808.79	-
Total Allocated Cost	<u>\$ 29,231.42</u>	<u>\$ -</u>	<u>\$ 29,231.42</u>	<u>\$ -</u>

DEPARTMENT 12
FISCAL 2021

SAUK COUNTY, WISCONSIN
COURT COMMISSIONER
FUNCTIONAL COST ALLOCATIONS

Department: Court Commissioner
Function: Child Support

Total 1st Tier Allocation \$ 29,079.24
Total 2nd Tier Allocation 152.18

Total Allocated Cost \$ 29,231.42

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<hr/>							
Grantee Department							
Child Support	100	100.00%	29,079.24	(25,946.06)	3,133.18	152.18	3,285.36
Total	100	100.00%	\$ 29,079.24	\$ (25,946.06)	\$ 3,133.18	\$ 152.18	\$ 3,285.36

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Monthly Child Support Expenditure Reports

DEPARTMENT 12
FISCAL 2021

SAUK COUNTY, WISCONSIN
COURT COMMISSIONER
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Court Commissioner

Grantee Department	Total	Child Support
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	3,285.36	3,285.36
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	-	-
All Other Departments	-	-
Total	\$ 3,285.36	\$ 3,285.36

**DEPARTMENT 13
FISCAL 2021**

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 the 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 2021

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	\$ 9,123,248.12	\$ 181,402.98	\$ 295,207.71	\$ 8,646,637.43
Fringe Benefits	3,670,413.20	72,981.01	118,766.29	3,478,665.90
Contracted Services	477,133.40	-	-	477,133.40
Telephone	79,364.09	66,002.09	-	13,362.00
Housing Juveniles-Secure Deten	2,400.00	-	-	2,400.00
Interpreter Fees	2,719.19	-	-	2,719.19
Prisoner Meals	306,656.49	-	-	306,656.49
Postage Box & Rent	4,011.69	4,011.69	-	-
Office Supplies & Expenses	22,247.95	7,296.17	-	14,951.78
MIS Department Chargebacks	275,627.53	275,627.53	-	-
Subscriptions & Dues	2,377.44	2,077.49	-	299.95
Travel, Training & Meals	53,342.12	2,884.00	-	50,458.12
Extraditions	9,500.00	9,500.00	-	-
Field Supplies	387,993.25	38,603.54	-	349,389.71
Towing	3,547.80	-	-	3,547.80
Vehicle Expenses	269,739.04	-	-	269,739.04
Jail/Huber Expense	52,669.36	-	-	52,669.36
Prisoner Programs	1,400.13	-	-	1,400.13
Prisoner Medical Expense	40,163.08	-	-	40,163.08
Boat/Snowmobile Supplies	1,000.00	-	-	1,000.00
Laundry, Linens & Bedding	11,688.14	-	-	11,688.14
Equipment Lease	24,779.12	-	-	24,779.12
Insurance	98,288.20	54,142.63	-	44,145.57
Crime Prevention	198.21	-	-	198.21
Capital Outlay	305,669.68	305,443.09	-	226.59
Total Expenditures	\$ 15,226,177.23	\$ 1,019,972.22	\$ 413,974.00	\$ 13,792,231.01
Cost Adjustments:				
Public/Highway Safety	(101,172.68)	-	-	(101,172.68)
DNA Test Reimbursement	(2,010.00)	-	-	(2,010.00)
Bulletproof Vest Grant	(3,500.00)	-	-	(3,500.00)
Law Enforcement Training	(30,600.57)	(30,600.57)	-	-

DEPARTMENT 13
FISCAL 2021

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

Department: Sheriff's Office

Functions:	Total	General & Administrative	Department Specific	General Government
Recreational Patrol Enforcement	(7,653.35)	-	-	(7,653.35)
Tribal Law Enforcement Project	(24,287.00)	-	-	(24,287.00)
Tech Upgrade Court/Jail	(39,835.29)	-	-	(39,835.29)
COVID Emerg Supp Sheriff	(144,430.35)	(144,430.35)	-	-
Court Ordered Restitution	(10,414.11)	-	-	(10,414.11)
Civil Process Fees	(78,466.75)	-	-	(78,466.75)
Copies and Photos	(1,807.38)	(1,807.38)	-	-
Witness Fees	(219.20)	-	-	(219.20)
Prisoner Medication Fees	(17,941.55)	-	-	(17,941.55)
Telephone Rebates	(30,594.91)	-	-	(30,594.91)
Miscellaneous Revenue	(12,811.75)	-	-	(12,811.75)
Special Detail Fees	(18,294.37)	-	-	(18,294.37)
Sheriff Fees	(1,540.15)	-	-	(1,540.15)
Huber Board Fees	(105,904.95)	-	-	(105,904.95)
Juv-Deten/Med/Trans	(18,081.98)	-	-	(18,081.98)
Electronic Monitoring Chg	(53,969.05)	-	-	(53,969.05)
Vehicle License Fees	(10,389.60)	-	-	(10,389.60)
Parking Violation Fees	(1,710.00)	-	-	(1,710.00)
Laundry Commissions	(326.00)	-	-	(326.00)
Towing Recoupment	(978.05)	-	-	(978.05)
Housing Prisoners-Other Jurisd	(1,153,595.08)	-	-	(1,153,595.08)
Local Govt/Agency Payments	(1,342.09)	-	-	(1,342.09)
Prisoner Transport	-	-	-	-
Sale of County Owned Property	(6,950.00)	-	-	(6,950.00)
Jail Commissary	(54,463.94)	-	-	(54,463.94)
Insurance Recoveries	(30,960.12)	(30,960.12)	-	-
Total Cost Adjustments	\$ (1,964,250.27)	\$ (207,798.42)	\$ -	\$ (1,756,451.85)
General & Administrative Allocation	-	(506,730.71)	16,729.30	490,001.41
Disallowed / Capitalized	(12,831,223.66)	(305,443.09)	-	(12,525,780.57)

Incoming Costs

DEPARTMENT 13
FISCAL 2021

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

Department: Sheriff's Office

Functions:	Total	General & Administrative	Department Specific	General Government
1st Allocation				
Building Depreciation	472,108.79	-	13,757.42	458,351.37
Equipment Depreciation	601,394.93	-	17,524.87	583,870.06
Audit & Consulting Services	3,170.93	-	92.40	3,078.53
Risk Management - P & L Insurance	20,788.04	-	605.77	20,182.27
Building Services & Communications	1,019,537.28	-	29,709.69	989,827.59
Personnel	86,902.34	-	2,532.37	84,369.97
Management Information Systems	150,554.51	-	4,387.21	146,167.30
Accounting Department	72,624.51	-	2,116.30	70,508.20
County Treasurer	17,717.53	-	516.30	17,201.24
County Administrator	18,864.09	-	549.71	18,314.38
Corporation Counsel	7,033.19	-	204.95	6,828.24
Court Commissioner	-	-	-	-
Total 1st Allocation	2,470,696.15	-	71,996.99	2,398,699.16
General & Administrative Allocation	-	-	-	-
Unallocated	(2,398,699.16)	-	-	(2,398,699.16)
Total 1st Tier Allocation	\$ 502,700.29	\$ 0.00	\$ 502,700.29	\$ -
2nd Allocation				
Building Depreciation	134.59	-	3.92	130.67
Equipment Depreciation	79.47	-	2.32	77.15
Audit & Consulting Services	16.04	-	0.47	15.57
Risk Management - P & L Insurance	3,572.02	-	104.09	3,467.93
Building Services & Communications	35,168.07	-	1,024.81	34,143.26
Personnel	8,036.68	-	234.19	7,802.49
Management Information Systems	28,210.85	-	822.07	27,388.77
Accounting Department	3,368.93	-	98.17	3,270.76
County Treasurer	563.66	-	16.43	547.24
County Administrator	1,129.60	-	32.92	1,096.69
Corporation Counsel	396.59	-	11.56	385.03
Court Commissioner	-	-	-	-

DEPARTMENT 13
FISCAL 2021

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

Department: Sheriff's Office

Functions:	Total	General & Administrative	Department Specific	General Government
Sheriff's Office	-	-	-	-
Clerk of Courts	-	-	-	-
Total 2nd Allocation	80,676.50	-	2,350.94	78,325.56
General & Administrative Allocation	-	-	-	-
Unallocated	(78,325.56)	-	-	(78,325.56)
Total 2nd Tier Allocation	\$ 2,350.94	\$ -	\$ 2,350.94	\$ -
Total Incoming Costs	74,347.93	-	74,347.93	-
Total Allocated Cost	\$ 505,051.23	\$ 0.00	\$ 505,051.23	\$ 0.00

DEPARTMENT 13
FISCAL 2021

SAUK COUNTY, WISCONSIN
SHERIFF'S OFFICE
FUNCTIONAL COST ALLOCATIONS

Department: Sheriff's Office
Function: Department Specific

Total 1st Tier Allocation	\$ 502,700.29
Total 2nd Tier Allocation	<u>2,350.94</u>
Total Allocated Cost	\$ 505,051.23

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Child Support	1,920.00	0.46%	2,331.51	(1,920.00)	411.51	10.90	422.41
Human Services	2,379.57	0.57%	2,889.58	(2,379.57)	510.01	13.51	523.52
Circuit Courts	406,336.30	98.16%	493,425.61	(406,336.30)	87,089.31	2,307.57	89,396.88
Justice, Diversion & Support Program	3,338.13	0.81%	4,053.59	(3,338.13)	715.46	18.96	734.41
Total	413,974.00	100.00%	\$ 502,700.29	\$ (413,974.00)	\$ 88,726.29	\$ 2,350.94	\$ 91,077.23

Allocation Basis: Direct Allocation to Benefiting Department

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

DEPARTMENT 13
FISCAL 2021

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	422.41	422.41
Human Services	523.52	523.52
Health Care Center	-	-
Public Health	-	-
ADRC	-	-
Highway	-	-
Probate Court	-	-
Circuit Courts	89,396.88	89,396.88
Landfill	-	-
UW-Extension	-	-
Veterans Service	-	-
Emergency Management	-	-
District Attorney	-	-
Register of Deeds	-	-
Land Conservation, Planning & Zoning	-	-
County Clerk	-	-
Justice, Diversion & Support Program	734.41	734.41
All Other Departments	-	-
Total	\$ 91,077.23	\$ 91,077.23

**DEPARTMENT 14
FISCAL 2021**

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 2021

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	\$ 611,483.05	\$ -	\$ 1,237.44	\$ 610,245.61
Fringe Benefits	268,417.96	-	543.19	267,874.77
Legal Services	210,334.17	-	-	210,334.17
Court Reporter and Transcription	4,094.00	4,094.00	-	-
Telephone and Dain Line	1,009.85	1,009.85	-	-
Interpreter Fees & Travel	36,033.72	36,033.72	-	-
Appointed Counsel	117,243.50	-	-	117,243.50
Expert Witness Fees & Expenses	17,345.54	-	-	17,345.54
DA Fees & Expenses	973.00	-	-	973.00
Postage and Box Rent	33,935.36	18,577.90	-	15,357.46
Office Supplies and Expenses	6,050.28	6,050.28	-	-
Small Equipment	161.67	161.67	-	-
MIS Department Chargebacks	6,433.16	6,433.16	-	-
Membership Dues & Subscriptions	295.83	295.83	-	-
Travel, Training & Meals	520.48	520.48	-	-
Officials Bonds	233.69	233.69	-	-
Total Expenditures	\$ 1,314,565.26	\$ 73,410.58	\$ 1,780.63	\$ 1,239,374.05
Cost Adjustments:				
Interpreter Fee-County	(23,293.31)	(23,293.31)	-	-
GAL Reimbursement	(92,354.00)	-	-	(92,354.00)
County Ordinances	(165,575.74)	-	-	(165,575.74)
Penal Fine	(129,827.51)	-	-	(129,827.51)
Bail Forfeitures	(31,430.01)	-	-	(31,430.01)
Guardian Ad Litem Fees	(111,961.60)	-	-	(111,961.60)
Ignition Interlock Device	(11,743.27)	-	-	(11,743.27)
Occupational License	(20.00)	-	-	(20.00)
Other Clerk Fees	(21,353.95)	-	-	(21,353.95)
Attorneys Fees Due County	(86,159.53)	-	-	(86,159.53)
Family Filing Fee	(1,180.00)	-	-	(1,180.00)
Circuit Court Fees	(85,654.74)	-	-	(85,654.74)
County Share Court Costs	(120.00)	-	-	(120.00)
Jury Fees-County	(4,903.88)	-	-	(4,903.88)
Municipal Fees	(13,935.00)	-	-	(13,935.00)

DEPARTMENT 14
FISCAL 2021

SAUK COUNTY, WISCONSIN
CLERK OF COURTS
DEPARTMENTAL COSTS BY FUNCTION

Department: Clerk of Courts

Functions:	Total	General & Administrative	Child Support	General Government
Payment Plan Fees	(4,964.70)	-	-	(4,964.70)
Restitution Surcharge	(8,986.25)	-	-	(8,986.25)
Restitution Admin Surcharge	(5,945.73)	-	-	(5,945.73)
Search Fees	(25.00)	-	-	(25.00)
Small Claims	(14,728.80)	-	-	(14,728.80)
Transmittal Fees	(315.00)	-	-	(315.00)
Juvenile Legal Fees	(1,076.00)	-	-	(1,076.00)
Copier/Postage/Misc	(9,227.50)	(9,227.50)	-	-
Fax Fees	(599.70)	(599.70)	-	-
Mail Fees	(243.50)	(243.50)	-	-
Interest	(165,187.14)	-	-	(165,187.14)
Non-Sufficient Funds	(293.25)	(293.25)	-	-
Total Cost Adjustments	\$ (991,105.11)	\$ (33,657.26)	\$ -	\$ (957,447.85)
General & Administrative Allocation	-	(39,753.32)	80.45	39,672.87
Disallowed / Capitalized	(321,599.07)	-	-	(321,599.07)
Incoming Costs				
1st Allocation				
Building Depreciation	11,587.47	-	16.62	11,570.85
Equipment Depreciation	3,402.64	-	4.88	3,397.76
Audit & Consulting Services	1,372.97	-	1.97	1,371.00
Risk Management - P & L Insurance	7,744.80	-	11.11	7,733.69
Building Services & Communications	57,577.51	-	82.60	57,494.90
Personnel	5,792.86	-	8.31	5,784.55
Management Information Systems	9,162.19	-	13.14	9,149.04
Accounting Department	15,932.85	-	22.86	15,909.99
County Treasurer	2,896.81	-	4.16	2,892.65
County Administrator	1,991.33	-	2.86	1,988.47
Corporation Counsel	7,099.13	-	10.18	7,088.94
Court Commissioner	-	-	-	-
Sheriff's Office	-	-	-	-
Total 1st Allocation	124,560.55	-	178.70	124,381.85

DEPARTMENT 14
FISCAL 2021

SAUK COUNTY, WISCONSIN
CLERK OF COURTS
DEPARTMENTAL COSTS BY FUNCTION

Department: Clerk of Courts

Functions:	Total	General & Administrative	Child Support	General Government
General & Administrative Allocation	-	-	-	-
Unallocated	(124,381.85)	-	-	(124,381.85)
Total 1st Tier Allocation	\$ 2,039.78	\$ 0.00	\$ 2,039.78	\$ -
2nd Allocation				
Building Depreciation	3.30	-	0.00	3.30
Equipment Depreciation	0.45	-	0.00	0.45
Audit & Consulting Services	7.00	-	0.01	6.99
Risk Management - P & L Insurance	241.34	-	0.35	240.99
Building Services & Communications	3,350.90	-	4.81	3,346.10
Personnel	540.25	-	0.78	539.48
Management Information Systems	991.72	-	1.42	990.30
Accounting Department	778.20	-	1.12	777.08
County Treasurer	91.75	-	0.13	91.61
County Administrator	101.38	-	0.15	101.24
Corporation Counsel	400.30	-	0.57	399.73
Court Commissioner	-	-	-	-
Sheriff's Office	-	-	-	-
Clerk of Courts	-	-	-	-
Total 2nd Allocation	6,506.60	-	9.33	6,497.26
General & Administrative Allocation	-	-	-	-
Unallocated	(6,497.26)	-	-	(6,497.26)
Total 2nd Tier Allocation	\$ 9.33	\$ -	\$ 9.33	\$ -
Total Incoming Costs	188.04	-	188.04	-
Total Allocated Cost	\$ 2,049.11	\$ 0.00	\$ 2,049.11	\$ -

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

Department: Clerk of Courts
Function: Child Support

Total 1st Tier Allocation	\$ 2,039.78
Total 2nd Tier Allocation	<u>9.33</u>
Total Allocated Cost	\$ 2,049.11

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Child Support	100	100.00%	2,039.78	(1,780.63)	259.15	9.33	268.48
Total	100	100.00%	\$ 2,039.78	\$ (1,780.63)	\$ 259.15	\$ 9.33	\$ 268.48

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Monthly Child Support Expenditure Reports

DEPARTMENT 14
FISCAL 2021

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

Department: Clerk of Courts

Grantee Department	Total	Child Support
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	268.48	268.48
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	-	-
All Other Departments	-	-
Total	\$ 268.48	\$ 268.48