

CENTRAL SERVICES COST ALLOCATION PLAN

SAUK COUNTY, WISCONSIN

Based on 2022 Financials



SAUK COUNTY, WISCONSIN

COST ALLOCATION PLAN

TABLE OF CONTENTS

COST ALLOCATION PLAN OVERVIEW.....	1
CERTIFICATE OF COST ALLOCATION PLAN.....	5
ORGANIZATIONAL CHART.....	6
SUMMARY OF ALLOCATED COSTS.....	7
SCHEDULE OF FIXED COSTS.....	11
SCHEDULE OF DEPARTMENTAL COSTS	12
SCHEDULE OF ALLOCATION BASES	13
DEPARTMENT 1: BUILDING DEPRECIATION	16
NATURE AND EXTENT OF SERVICES.....	16
DEPARTMENTAL COSTS BY FUNCTION	17
FUNCTIONAL COST ALLOCATIONS.....	18
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS.....	21
DEPARTMENT 2: EQUIPMENT DEPRECIATION	22
NATURE AND EXTENT OF SERVICES.....	22
DEPARTMENTAL COSTS BY FUNCTION	23
FUNCTIONAL COST ALLOCATIONS.....	25
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS.....	27
DEPARTMENT 3: AUDIT & CONSULTING SERVICES.....	28
NATURE AND EXTENT OF SERVICES.....	28
DEPARTMENTAL COSTS BY FUNCTION	29
FUNCTIONAL COST ALLOCATIONS.....	31
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS.....	33
DEPARTMENT 4: RISK MANAGEMENT – P & L INSURANCE.....	34
NATURE AND EXTENT OF SERVICES.....	34
DEPARTMENTAL COSTS BY FUNCTION	35
FUNCTIONAL COST ALLOCATIONS.....	37
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS.....	40
DEPARTMENT 5: BUILDING SERVICES & COMMUNICATIONS	41
NATURE AND EXTENT OF SERVICES.....	41
DEPARTMENTAL COSTS BY FUNCTION	42
FUNCTIONAL COST ALLOCATIONS.....	46
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS.....	53

SAUK COUNTY, WISCONSIN

COST ALLOCATION PLAN

TABLE OF CONTENTS

DEPARTMENT 6: PERSONNEL.....	55
NATURE AND EXTENT OF SERVICES.....	55
DEPARTMENTAL COSTS BY FUNCTION	56
FUNCTIONAL COST ALLOCATIONS.....	60
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS.....	64
DEPARTMENT 7: MANAGEMENT INFORMATION SYSTEMS.....	66
NATURE AND EXTENT OF SERVICES.....	66
DEPARTMENTAL COSTS BY FUNCTION	67
FUNCTIONAL COST ALLOCATIONS.....	69
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS.....	72
DEPARTMENT 8: ACCOUNTING DEPARTMENT.....	73
NATURE AND EXTENT OF SERVICES.....	73
DEPARTMENTAL COSTS BY FUNCTION	74
FUNCTIONAL COST ALLOCATIONS.....	78
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS.....	82
DEPARTMENT 9: COUNTY TREASURER	84
NATURE AND EXTENT OF SERVICES.....	84
DEPARTMENTAL COSTS BY FUNCTION	85
FUNCTIONAL COST ALLOCATIONS.....	91
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS.....	93
DEPARTMENT 10: COUNTY ADMINISTRATOR.....	94
NATURE AND EXTENT OF SERVICES.....	94
DEPARTMENTAL COSTS BY FUNCTION	95
FUNCTIONAL COST ALLOCATIONS.....	99
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS.....	102
DEPARTMENT 11: CORPORATION COUNSEL	103
NATURE AND EXTENT OF SERVICES.....	103
DEPARTMENTAL COSTS BY FUNCTION	104
FUNCTIONAL COST ALLOCATIONS.....	108
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS.....	111
DEPARTMENT 12: COURT COMMISSIONER	112
NATURE AND EXTENT OF SERVICES.....	112
DEPARTMENTAL COSTS BY FUNCTION	113
FUNCTIONAL COST ALLOCATIONS.....	116
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS.....	117

SAUK COUNTY, WISCONSIN

COST ALLOCATION PLAN

TABLE OF CONTENTS

DEPARTMENT 13: SHERIFF'S OFFICE.....	118
NATURE AND EXTENT OF SERVICES.....	118
DEPARTMENTAL COSTS BY FUNCTION	119
FUNCTIONAL COST ALLOCATIONS.....	123
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS.....	124
DEPARTMENT 14: CLERK OF COURTS	125
NATURE AND EXTENT OF SERVICES.....	125
DEPARTMENTAL COSTS BY FUNCTION	126
FUNCTIONAL COST ALLOCATIONS.....	129
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS.....	130

COST ALLOCATION PLAN OVERVIEW

READING THE COST ALLOCATION PLAN

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

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

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

ALLOCATION PROCESS

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

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

services department passing through all costs to the other benefiting departments in the cost allocation plan.

ORGANIZATION OF COST ALLOCATION PLAN

Table of Contents

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

Certification Page

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

Organizational Chart

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

Summary Schedules

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

- **Summary of Allocated Costs:** this schedule provides a summary of the costs allocated from each central service department to each grantee department. The rows of the schedule represent the central service departments, while columns at the top of each page show the grantee departments. There are three totals listed with each grantee department.
 - Total Allocated Costs represents the actual costs allocated for the fiscal year.
 - Rollforward Adjustment represents a calculation between estimated costs claimed in a prior fiscal year (generally the Total Allocated Costs from 2 years prior) and the actual costs from the current year. The difference between the Total Allocated Costs from the current year and the same amount from two years prior is the rollforward adjustment. Applying this amount to the calculation of annual indirect costs makes the organization whole when reporting costs over time.
 - Total Proposed Costs represents the total indirect costs to claim in the following fiscal year.
- **Schedule of Fixed Costs:** this schedule provides a summary of the difference between the actual (Total Allocated Costs) costs determined in the current cost allocation plan to the indirect costs

used for reporting during the fiscal year. The difference between the current and prior amounts is the rollforward adjustment. The current year plus/minus the rollforward adjustment represent the proposed costs for the following fiscal year.

- **Schedule of Departmental Costs:** this schedule provides a summary of the calculations made to determine the Total Allocated Costs for each central service. It includes the total expenditures from the organization's financial statements, any cost adjustments made in the development of the plan, identification of disallowed or unallowable costs, and an offset of any amounts directly billed to departments.
- **Schedule of Allocation Basis:** this schedule provides a summary of each central service department broken down into functions. Functions are the specific services provided by the central service department. The right-hand column lists the allocation base for each corresponding function.

Detail Schedules

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

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

COST ALLOCATION PLAN REPORT

Sauk County, Wisconsin has selected Diversified Services Network, Inc. (DSN) to prepare its Central Services Cost Allocation Plan for use in its fiscal year 2024 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, 2022.

This cost allocation plan was compiled in accordance with Title 2 of the Code of Federal Regulations (2 CFR Part 200 - Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards). A compilation is limited to presenting, in the form of financial reports, information that is the representation of management. DSN has not audited or reviewed the underlying data used in this cost allocation plan and accordingly, does not express an opinion or any other form of assurance on its accuracy.

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

Diversified Services Network, Inc.


CERTIFICATE OF COST ALLOCATION PLAN

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

- 1) All costs included in this proposal (as dated below) to establish cost allocations or billings for the fiscal year ended December 31, 2022, are allowable in accordance with the requirements of 2 CFR Part 200 and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
- 2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the Federal awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare that the foregoing is true and correct.

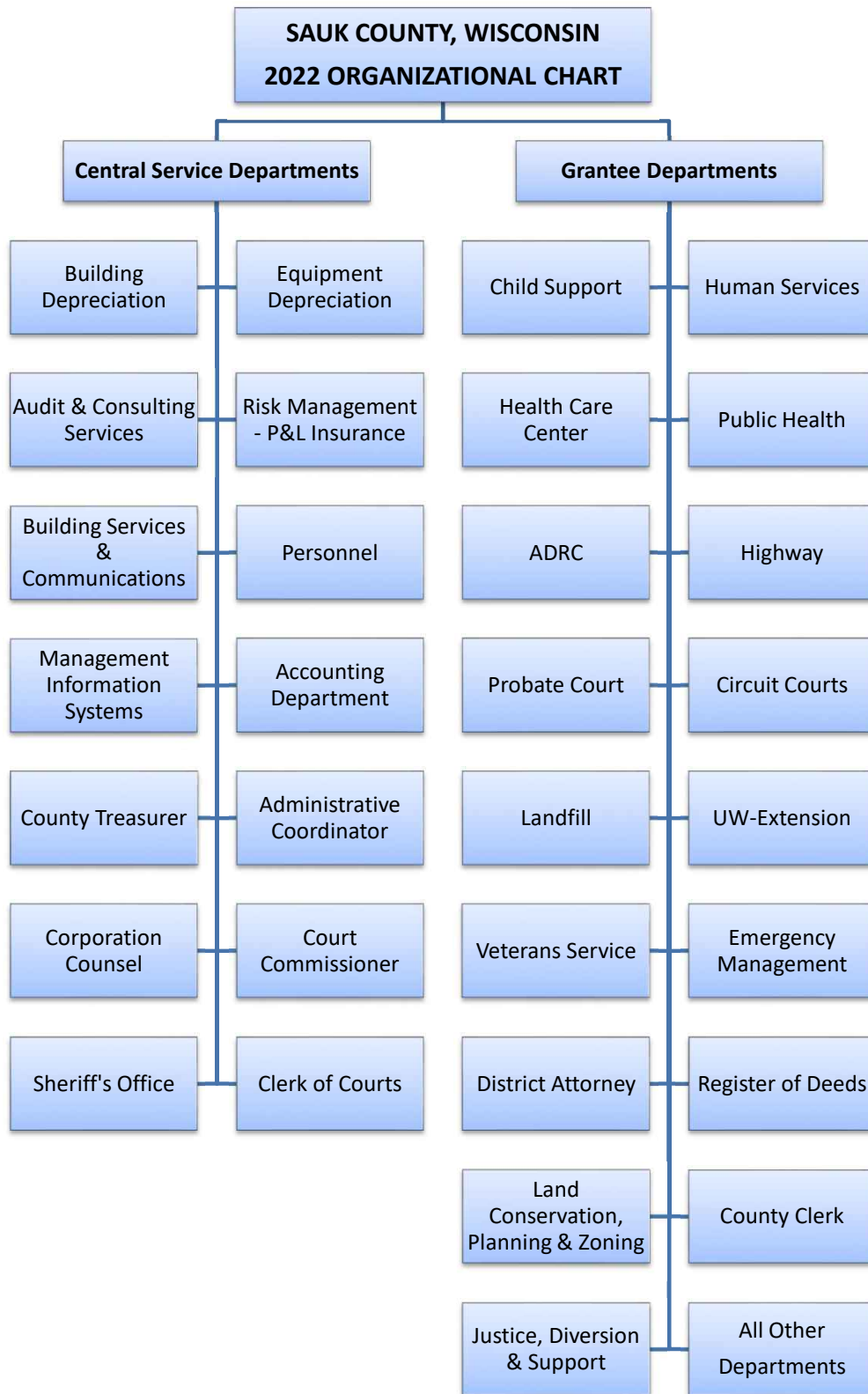
Governmental unit: **Sauk County, Wisconsin**

Signature: 

Name of Official: LYNN M HORKAN

Title: Finance Director

Date of Execution: 5/23/2023



SUMMARY OF ALLOCATED COSTS
SAUK COUNTY, WISCONSIN
FISCAL YEAR 2022

	Child Support	Human Services	Health Care Center	Public Health	ADRC
Central Service Departments					
Building Depreciation	6,680.71	46,251.90	-	22,723.20	10,309.14
Equipment Depreciation	674.38	9,233.88	3,268.17	2,334.41	1,815.65
Audit & Consulting Services	464.24	7,861.33	4,086.07	5,049.19	5,803.45
Risk Management - P & L Insurance	5,465.16	10,291.97	5,289.32	2,632.45	2,502.14
Building Services & Communications	32,782.66	292,498.17	-	63,668.74	30,855.79
Personnel	7,058.27	71,863.27	85,092.67	23,544.25	14,894.67
Management Information Systems	24,521.87	123,971.83	102,177.72	123,218.95	73,503.00
Accounting Department	8,041.75	101,183.73	43,317.43	54,097.69	58,020.53
County Treasurer	2,124.13	25,387.91	21,555.42	17,173.73	18,413.58
County Administrator	1,753.79	13,610.92	12,690.67	6,354.18	6,887.76
Corporation Counsel	65,144.08	345,246.70	4,405.70	3,622.02	4,471.95
Court Commissioner	3,057.74	-	-	-	-
Sheriff's Office	545.79	542.58	-	-	-
Clerk of Courts	282.52	-	-	-	-
Total Allocated Costs	158,597.10	1,047,944.19	281,883.17	324,418.80	227,477.65
Rollforward Adjustment	40,262.28	239,395.41	-	(146,960.18)	10,153.74
Total Proposed Costs	198,859.37	1,287,339.61	281,883.17	177,458.62	237,631.40

SUMMARY OF ALLOCATED COSTS
SAUK COUNTY, WISCONSIN
FISCAL YEAR 2022

	Highway	Probate Court	Circuit Courts	Landfill	UW-Extension
Central Service Departments					
Building Depreciation	-	3,693.12	20,584.48	-	9,808.60
Equipment Depreciation	881.89	155.63	1,193.14	-	622.51
Audit & Consulting Services	6,343.90	177.18	682.99	201.93	319.72
Risk Management - P & L Insurance	43,645.68	931.43	1,513.57	38.53	1,071.14
Building Services & Communications	(4,147.61)	16,059.96	89,890.69	995.57	27,176.91
Personnel	39,212.63	1,225.39	1,991.27	-	1,409.20
Management Information Systems	55,846.71	474.25	1,075.76	-	22,628.96
Accounting Department	73,761.53	2,085.96	6,974.58	1,643.01	3,328.83
County Treasurer	17,121.24	598.48	1,472.88	213.58	725.46
County Administrator	10,681.84	507.36	807.04	368.21	588.37
Corporation Counsel	7,254.49	1,722.53	2,418.16	795.02	530.01
Court Commissioner	-	-	-	-	-
Sheriff's Office	-	-	107,979.76	-	-
Clerk of Courts	-	-	-	-	-
Total Allocated Costs	250,602.30	27,631.28	236,584.32	4,255.83	68,209.70
Rollforward Adjustment	-	-	-	-	-
Total Proposed Costs	250,602.30	27,631.28	236,584.32	4,255.83	68,209.70

SUMMARY OF ALLOCATED COSTS
SAUK COUNTY, WISCONSIN
FISCAL YEAR 2022

	Veterans Service	Emergency Management	District Attorney	Register of Deeds	Land Conservation, Planning & Zoning
Central Service Departments					
Building Depreciation	3,891.62	8,025.12	10,045.19	7,816.38	12,066.00
Equipment Depreciation	363.13	933.76	1,556.27	259.38	1,608.15
Audit & Consulting Services	194.01	196.98	312.79	851.26	2,622.09
Risk Management - P & L Insurance	2,342.11	1,555.24	3,632.57	1,398.14	10,587.31
Building Services & Communications	10,831.50	34,292.02	44,601.47	22,191.97	35,183.38
Personnel	3,063.49	1,072.22	4,779.04	1,838.09	11,696.39
Management Information Systems	12,259.35	56,744.68	31,956.60	27,957.12	58,525.96
Accounting Department	3,145.26	2,122.94	5,010.28	8,410.80	28,934.76
County Treasurer	868.30	451.40	1,454.38	3,434.77	10,232.14
County Administrator	1,451.47	1,451.41	705.27	851.96	7,467.40
Corporation Counsel	132.50	198.75	1,192.52	430.63	63,605.94
Court Commissioner	-	-	-	-	-
Sheriff's Office	-	-	-	-	-
Clerk of Courts	-	-	-	-	-
Total Allocated Costs	38,542.72	107,044.51	105,246.38	75,440.52	242,529.53
Rollforward Adjustment	-	-	-	-	-
Total Proposed Costs	38,542.72	107,044.51	105,246.38	75,440.52	242,529.53

SUMMARY OF ALLOCATED COSTS
SAUK COUNTY, WISCONSIN
FISCAL YEAR 2022

		Justice, Diversion & Support Program	All Other Departments	Total Allocated Costs
Central Service Departments	County Clerk			
Building Depreciation	5,558.98	2,100.50	48,808.53	218,363.47
Equipment Depreciation	415.01	518.76	4,046.31	29,880.43
Audit & Consulting Services	292.00	628.55	13,882.54	49,970.22
Risk Management - P & L Insurance	1,864.52	3,086.81	4,669.07	102,517.14
Building Services & Communications	16,217.47	9,007.20	(770,393.74)	(48,287.83)
Personnel	2,450.79	3,982.53	5,820.62	280,994.82
Management Information Systems	28,301.65	7,694.41	197,677.06	948,535.87
Accounting Department	3,664.48	7,128.76	123,006.45	533,878.78
County Treasurer	1,057.11	1,771.31	38,996.74	163,052.56
County Administrator	1,123.69	766.88	7,980.43	76,048.65
Corporation Counsel	9,972.26	2,318.78	43,474.17	556,936.20
Court Commissioner	-	-	-	3,057.74
Sheriff's Office	-	429.33	303.22	109,800.67
Clerk of Courts	-	-	-	282.52
Total Allocated Costs	70,917.97	39,433.84	(281,728.58)	3,025,031.23
Rollforward Adjustment	-	-	-	142,851.25
Total Proposed Costs	70,917.97	39,433.84	(281,728.58)	3,167,882.49

SCHEDULE OF FIXED COSTS
SAUK COUNTY, WISCONSIN
FISCAL YEAR 2022

Grantee Department	Final Costs 2022	Fixed Costs 2020	Rollforward	Adjustments	Actual Costs with Rollforward
Child Support	\$ 158,597.10	\$ 118,334.82	\$ 40,262.28	\$ -	\$ 198,859.37
Human Services	1,047,944.19	808,548.78	239,395.41	-	1,287,339.61
Health Care Center	281,883.17	-	-	-	281,883.17
Public Health	324,418.80	471,378.98	(146,960.18)	-	177,458.62
ADRC	227,477.65	217,323.91	10,153.74	-	237,631.40
Highway	250,602.30	-	-	-	250,602.30
Probate Court	27,631.28	-	-	-	27,631.28
Circuit Courts	236,584.32	-	-	-	236,584.32
Landfill	4,255.83	-	-	-	4,255.83
UW-Extension	68,209.70	-	-	-	68,209.70
Veterans Service	38,542.72	-	-	-	38,542.72
Emergency Management	107,044.51	-	-	-	107,044.51
District Attorney	105,246.38	-	-	-	105,246.38
Register of Deeds	75,440.52	-	-	-	75,440.52
Land Conservation, Planning & Zoning	242,529.53	-	-	-	242,529.53
County Clerk	70,917.97	-	-	-	70,917.97
Justice, Diversion & Support Program	39,433.84	-	-	-	39,433.84
All Other Departments	(281,728.58)	-	-	-	(281,728.58)
Total	\$ 3,025,031.23	\$ 1,615,586.49	\$ 142,851.25	\$ -	\$ 3,167,882.49

SCHEDULE OF DEPARTMENTAL COSTS
SAUK COUNTY, WISCONSIN
FISCAL YEAR 2022

Central Service Department	Expenditures	Cost Adjustments	Disallowed / Capitalized	Direct Billings	Total Allocated Costs
Building Depreciation	\$ -	\$ 709,436	\$ -	\$ -	\$ 709,436
Equipment Depreciation	-	981,175	-	-	981,175
Audit & Consulting Services	-	64,350	-	-	64,350
Risk Management - P & L Insurance	143,853	524,879	-	(541,340)	127,392
Building Services & Communications	4,460,900	(2,539,653)	(543,525)	(795,444)	582,278
Personnel	426,898	(561,156)	542,935	-	408,678
Management Information Systems	2,866,969	(1,514,236)	1,386,004	(1,512,718)	1,226,019
Accounting Department	799,985	(866,086)	667,633	(1,958)	599,574
County Treasurer	356,654	(1,147,842)	949,387	-	158,199
County Administrator	844,548	(965,014)	235,607	-	115,141
Corporation Counsel	766,823	(468,071)	468,071	(210,839)	555,984
Court Commissioner	226,312	(195,324)	(8,106)	(22,361)	521
Sheriff's Office	16,961,628	(16,885,200)	495,495	(543,177)	28,746
Clerk of Courts	1,434,260	(1,307,268)	(125,021)	(1,847)	123
less unallocated Incoming costs					(2,532,585)
Total	\$ 29,288,829	\$ (24,170,009)	\$ 4,068,480	\$ (3,629,684)	\$ 3,025,031

SCHEDULE OF ALLOCATION BASIS
SAUK COUNTY, WISCONSIN
FISCAL YEAR 2022

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	2022 Equipment Depreciation by Central Service Department	Fixed Asset Management System Records
	Telephone System	Number of Telephone Lines/Extensions Supported by Department During 2022	Accounting Department Listing
3	Audit & Consulting Services		
	General Audit	Number of Accounting Transactions by Department During 2022	County Financial Records & Reports - Accounting Department
	Cost Allocation Plan	Weighted Number of Functions / Activities Analyzed by Central Services Department	FY2021 Cost Allocation Plan Prepared During 2022
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 2022	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 2022 Personnel Activity Reports and County Financial Records and Reports
	Law Enforcement Center	Direct Allocation to Benefiting Department	Completed 2022 Personnel Activity Reports and County Financial Records and Reports
	Department Specific	Time/Effort Analysis of Departments Served and Direct Expenses	Completed 2022 Employee Personnel Activity Reports & County Financial Records/Reports

SCHEDULE OF ALLOCATION BASIS
SAUK COUNTY, WISCONSIN
FISCAL YEAR 2022

Department Number	Departmental Function	Allocation Base	Allocation Source
	Postal Services	Postal Charges by Department During 2022	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 2022	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 2022 Personnel Activity Reports
	General Government	Unallocated	
7	Management Information Systems		
	Programming & Technical Support	Hours of Support Provided to Benefiting Departments During 2022	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 2022 - Excluding the Health Care Center	Financial Records & Reports - Accounting Department
	Payroll	Payroll Disbursements Issued by Department During 2022	Financial Records & Reports - Accounting Department
	Budgets	Invoices and Receipts Processed by Department During 2022	Financial Records & Reports - Accounting Department
	Child Support	Direct Allocation to Benefiting Department	Monthly Child Support Expenditure Reports and Accounting Records & Reports
	General Government	Unallocated	
9	County Treasurer		
	Receipts	General Receipts Processed by Department During 2022	Financial Records & Reports - Accounting Department
	Disbursements	Total Disbursements Processed by Department During 2022	Financial Records & Reports - Accounting Department
	General Government	Unallocated	

SCHEDULE OF ALLOCATION BASIS
SAUK COUNTY, WISCONSIN
FISCAL YEAR 2022

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

**DEPARTMENT 1
FISCAL 2022**

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 2022 depreciation expense (excluding land) are as follows:

	<u>2022 Depreciation</u>
Courthouse	\$121,382.42
West Square Building	161,549.57
Law Enforcement Center	426,504.44

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

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 1
FISCAL 2022

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	\$ 709,436.43	\$ 121,382.42	\$ 161,549.57	\$ 426,504.44
Total Cost Adjustments	\$ 709,436.43	\$ 121,382.42	\$ 161,549.57	\$ 426,504.44
Incoming Costs				
Total 1st Allocation	-	-	-	-
Unallocated	-	-	-	-
Total 1st Tier Allocation	\$ 709,436.43	\$ 121,382.42	\$ 161,549.57	\$ 426,504.44
2nd Allocation				
Building Depreciation	-	-	-	-
Equipment Depreciation	-	-	-	-
Audit & Consulting Services	301.10	51.52	68.57	181.02
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	301.10	51.52	68.57	181.02
Total 2nd Tier Allocation	\$ 301.10	\$ 51.52	\$ 68.57	\$ 181.02
Unallocated	-	-	-	-
Total Incoming Costs	301.10	51.52	68.57	181.02
Total Allocated Cost	\$ 709,737.53	\$ 121,433.94	\$ 161,618.14	\$ 426,685.46

DEPARTMENT 1
FISCAL 2022

SAUK COUNTY, WISCONSIN
BUILDING DEPRECIATION
FUNCTIONAL COST ALLOCATIONS

Department: Building Depreciation
Function: Courthouse

Total 1st Tier Allocation \$ 121,382.42
Total 2nd Tier Allocation 51.52

Total Allocated Cost \$ 121,433.94

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Building Services & Communications	1,829	3.46%	4,201.52	-	4,201.52	1.78	4,203.31
Management Information Systems	3,646	6.90%	8,375.48	-	8,375.48	3.55	8,379.03
Court Commissioner	1,181	2.24%	2,712.96	-	2,712.96	1.15	2,714.11
Sheriff's Office	6,556	12.41%	15,060.24	-	15,060.24	6.39	15,066.63
Clerk of Courts	4,975	9.42%	11,428.42	-	11,428.42	4.85	11,433.27
Child Support	2,907	5.50%	6,677.87	-	6,677.87	2.83	6,680.71
Probate Court	1,607	3.04%	3,691.55	-	3,691.55	1.57	3,693.12
Circuit Courts	8,957	16.95%	20,575.74	-	20,575.74	8.73	20,584.48
Emergency Management	3,492	6.61%	8,021.71	-	8,021.71	3.40	8,025.12
District Attorney	4,371	8.27%	10,040.93	-	10,040.93	4.26	10,045.19
Justice, Diversion & Support Program	914	1.73%	2,099.61	-	2,099.61	0.89	2,100.50
All Other Departments	12,405	23.48%	28,496.38	-	28,496.38	12.09	28,508.48
Total	52,840	100.00%	\$ 121,382.42	\$ -	\$ 121,382.42	\$ 51.52	\$ 121,433.94

Allocation Basis: Usable Square Footage by Benefiting Department

Allocation Source: Square Footage Measurements Provided by Maintenance Department

DEPARTMENT 1
FISCAL 2022

SAUK COUNTY, WISCONSIN
BUILDING DEPRECIATION
FUNCTIONAL COST ALLOCATIONS

Department: Building Depreciation
Function: West Square Building

Total 1st Tier Allocation \$ 161,549.57
Total 2nd Tier Allocation 68.57

Total Allocated Cost \$ 161,618.14

	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%	473.82	-	473.82	0.20	474.02
Personnel	1,210	2.48%	4,009.25	-	4,009.25	1.70	4,010.95
Accounting Department	1,184	2.43%	3,923.10	-	3,923.10	1.67	3,924.77
County Treasurer	2,048	4.20%	6,785.90	-	6,785.90	2.88	6,788.78
County Administrator	797	1.63%	2,640.80	-	2,640.80	1.12	2,641.92
Corporation Counsel	1,524	3.13%	5,049.67	-	5,049.67	2.14	5,051.81
Human Services	13,953	28.62%	46,232.28	-	46,232.28	19.62	46,251.90
Public Health	6,855	14.06%	22,713.56	-	22,713.56	9.64	22,723.20
ADRC	3,110	6.38%	10,304.77	-	10,304.77	4.37	10,309.14
UW-Extension	2,959	6.07%	9,804.44	-	9,804.44	4.16	9,808.60
Veterans Service	1,174	2.41%	3,889.97	-	3,889.97	1.65	3,891.62
Register of Deeds	2,358	4.84%	7,813.07	-	7,813.07	3.32	7,816.38
Land Conservation, Planning & Zoning	3,640	7.47%	12,060.88	-	12,060.88	5.12	12,066.00
County Clerk	1,677	3.44%	5,556.62	-	5,556.62	2.36	5,558.98
All Other Departments	6,124	12.56%	20,291.44	-	20,291.44	8.61	20,300.05
Total	48,756	100.00%	\$ 161,549.57	\$ -	\$ 161,549.57	\$ 68.57	\$ 161,618.14

Allocation Basis: Usable Square Footage by Benefiting Department

Allocation Source: Square footage measurements provided by Maintenance Department

DEPARTMENT 1
FISCAL 2022

SAUK COUNTY, WISCONSIN
BUILDING DEPRECIATION
FUNCTIONAL COST ALLOCATIONS

Department: Building Depreciation
Function: Law Enforcement Center

Total 1st Tier Allocation \$ 426,504.44
Total 2nd Tier Allocation 181.02

Total Allocated Cost \$ 426,685.46

	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%	426,504.44	-	426,504.44	181.02	426,685.46
<hr/>							
Total	100.00	100.00%	\$ 426,504.44	\$ -	\$ 426,504.44	\$ 181.02	\$ 426,685.46

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Information Provided by County Building Services Department

DEPARTMENT 1
FISCAL 2022

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	474.02	-	474.02	-
Building Services & Communications	4,203.31	4,203.31	-	-
Personnel	4,010.95	-	4,010.95	-
Management Information Systems	8,379.03	8,379.03	-	-
Accounting Department	3,924.77	-	3,924.77	-
County Treasurer	6,788.78	-	6,788.78	-
County Administrator	2,641.92	-	2,641.92	-
Corporation Counsel	5,051.81	-	5,051.81	-
Court Commissioner	2,714.11	2,714.11	-	-
Sheriff's Office	441,752.09	15,066.63	-	426,685.46
Clerk of Courts	11,433.27	11,433.27	-	-
Child Support	6,680.71	6,680.71	-	-
Human Services	46,251.90	-	46,251.90	-
Health Care Center	-	-	-	-
Public Health	22,723.20	-	22,723.20	-
ADRC	10,309.14	-	10,309.14	-
Highway	-	-	-	-
Probate Court	3,693.12	3,693.12	-	-
Circuit Courts	20,584.48	20,584.48	-	-
Landfill	-	-	-	-
UW-Extension	9,808.60	-	9,808.60	-
Veterans Service	3,891.62	-	3,891.62	-
District Attorney	10,045.19	10,045.19	-	-
Emergency Management	8,025.12	8,025.12	-	-
Register of Deeds	7,816.38	-	7,816.38	-
Land Conservation, Planning & Zoning	12,066.00	-	12,066.00	-
County Clerk	5,558.98	-	5,558.98	-
Justice, Diversion & Support Program	2,100.50	2,100.50	-	-
All Other Departments	48,808.53	28,508.48	20,300.05	-
Total	\$ 709,737.53	\$ 121,433.94	\$ 161,618.14	\$ 426,685.46

**DEPARTMENT 2
FISCAL 2022**

**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 \$937,038.23 as depreciation expense for the central services departments during 2022. 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 \$44,137.23 in 2022. 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 2022

SAUK COUNTY, WISCONSIN
EQUIPMENT DEPRECIATION
DEPARTMENTAL COSTS BY FUNCTION

Department: Equipment Depreciation

Functions:	Total	Equipment Depreciation	Telephone System
Cost Adjustments:			
Equipment Use Charge	\$ 981,175.46	\$ 937,038.23	\$ 44,137.23
Total Cost Adjustments	\$ 981,175.46	\$ 937,038.23	\$ 44,137.23
Incoming Costs			
1st Allocation			
Building Depreciation	-	-	-
Total 1st Allocation	-	-	-
Unallocated	-	-	-
Total 1st Tier Allocation	\$ 981,175.46	\$ 937,038.23	\$ 44,137.23
2nd Allocation			
Equipment Depreciation	-	-	-
Audit & Consulting Services	200.74	191.71	9.03
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	200.74	191.71	9.03

DEPARTMENT 2
FISCAL 2022

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	\$ 200.74	\$ 191.71	\$ 9.03
Unallocated	-	-	-
Total Incoming Costs	-	-	-
Total Allocated Cost	<u>\$ 981,376.20</u>	<u>\$ 937,229.94</u>	<u>\$ 44,146.26</u>

DEPARTMENT 2
FISCAL 2022

SAUK COUNTY, WISCONSIN
EQUIPMENT DEPRECIATION
FUNCTIONAL COST ALLOCATIONS

Department: Equipment Depreciation
Function: Equipment Depreciation

Total 1st Tier Allocation \$ 937,038.23
Total 2nd Tier Allocation 191.71

Total Allocated Cost \$ 937,229.94

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Building Services & Communications	331,000.68	35.32%	331,000.68	-	331,000.68	67.72	331,068.40
Personnel	1,314.28	0.14%	1,314.28	-	1,314.28	0.27	1,314.55
Management Information Systems	73,666.07	7.86%	73,666.07	-	73,666.07	15.07	73,681.14
Accounting Department	5,924.40	0.63%	5,924.40	-	5,924.40	1.21	5,925.61
County Treasurer	12,397.33	1.32%	12,397.33	-	12,397.33	2.54	12,399.87
Corporation Counsel	1,314.29	0.14%	1,314.29	-	1,314.29	0.27	1,314.56
Sheriff's Office	509,426.39	54.37%	509,426.39	-	509,426.39	104.22	509,530.61
Clerk of Courts	1,994.79	0.21%	1,994.79	-	1,994.79	0.41	1,995.20
Total	937,038.23	100.00%	\$ 937,038.23	\$ -	\$ 937,038.23	\$ 191.71	\$ 937,229.94

Allocation Basis: 2022 Equipment Depreciation by Central Service Department

Allocation Source: Fixed Asset Management System Records

DEPARTMENT 2
FISCAL 2022

SAUK COUNTY, WISCONSIN
EQUIPMENT DEPRECIATION
FUNCTIONAL COST ALLOCATIONS

Department: Equipment Depreciation
Function: Telephone System

Total 1st Tier Allocation \$ 44,137.23
Total 2nd Tier Allocation 9.03

Total Allocated Cost \$ 44,146.26

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Risk Management - P & L Insurance	1	0.12%	51.87	-	51.87	0.01	51.88
Building Services & Communications	44	5.17%	2,282.07	-	2,282.07	0.47	2,282.53
Personnel	7	0.82%	363.06	-	363.06	0.07	363.13
Management Information Systems	43	5.05%	2,230.20	-	2,230.20	0.46	2,230.66
Accounting Department	6	0.71%	311.19	-	311.19	0.06	311.25
County Treasurer	5	0.59%	259.33	-	259.33	0.05	259.38
County Administrator	5	0.59%	259.33	-	259.33	0.05	259.38
Corporation Counsel	8	0.94%	414.92	-	414.92	0.08	415.01
Court Commissioner	3	0.35%	155.60	-	155.60	0.03	155.63
Sheriff's Office	135	15.86%	7,001.79	-	7,001.79	1.43	7,003.23
Clerk of Courts	18	2.12%	933.57	-	933.57	0.19	933.76
Child Support	13	1.53%	674.25	-	674.25	0.14	674.38
Human Services	178	20.92%	9,231.99	-	9,231.99	1.89	9,233.88
Health Care Center	63	7.40%	3,267.50	-	3,267.50	0.67	3,268.17
Public Health	45	5.29%	2,333.93	-	2,333.93	0.48	2,334.41
ADRC	35	4.11%	1,815.28	-	1,815.28	0.37	1,815.65
Highway	17	2.00%	881.71	-	881.71	0.18	881.89
Probate Court	3	0.35%	155.60	-	155.60	0.03	155.63
Circuit Courts	23	2.70%	1,192.90	-	1,192.90	0.24	1,193.14
UW-Extension	12	1.41%	622.38	-	622.38	0.13	622.51
Veterans Service	7	0.82%	363.06	-	363.06	0.07	363.13
Emergency Management	18	2.12%	933.57	-	933.57	0.19	933.76
District Attorney	30	3.53%	1,555.95	-	1,555.95	0.32	1,556.27
Register of Deeds	5	0.59%	259.33	-	259.33	0.05	259.38
Land Conservation, Planning & Zoning	31	3.64%	1,607.82	-	1,607.82	0.33	1,608.15
County Clerk	8	0.94%	414.92	-	414.92	0.08	415.01
Justice, Diversion & Support Program	10	1.18%	518.65	-	518.65	0.11	518.76
All Other Departments	78	9.17%	4,045.48	-	4,045.48	0.83	4,046.31
Total	851	100.00%	\$ 44,137.23	\$ -	\$ 44,137.23	\$ 9.03	\$ 44,146.26

Allocation Basis: Number of Telephone Lines/Extensions Supported by Department During 2022

Allocation Source: Accounting Department Listing

DEPARTMENT 2
FISCAL 2022

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	51.88	-	51.88
Building Services & Communications	333,350.93	331,068.40	2,282.53
Personnel	1,677.68	1,314.55	363.13
Management Information Systems	75,911.80	73,681.14	2,230.66
Accounting Department	6,236.87	5,925.61	311.25
County Treasurer	12,659.25	12,399.87	259.38
County Administrator	259.38	-	259.38
Corporation Counsel	1,729.56	1,314.56	415.01
Court Commissioner	155.63	-	155.63
Sheriff's Office	516,533.84	509,530.61	7,003.23
Clerk of Courts	2,928.96	1,995.20	933.76
Child Support	674.38	-	674.38
Human Services	9,233.88	-	9,233.88
Health Care Center	3,268.17	-	3,268.17
Public Health	2,334.41	-	2,334.41
ADRC	1,815.65	-	1,815.65
Highway	881.89	-	881.89
Probate Court	155.63	-	155.63
Circuit Courts	1,193.14	-	1,193.14
Landfill	-	-	-
UW-Extension	622.51	-	622.51
Veterans Service	363.13	-	363.13
Emergency Management	933.76	-	933.76
District Attorney	1,556.27	-	1,556.27
Register of Deeds	259.38	-	259.38
Land Conservation, Planning & Zoning	1,608.15	-	1,608.15
County Clerk	415.01	-	415.01
Justice, Diversion & Support Program	518.76	-	518.76
All Other Departments	4,046.31	-	4,046.31
Total	\$ 981,376.20	\$ 937,229.94	\$ 44,146.26

**DEPARTMENT 3
FISCAL 2022**

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 2022.

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 FY2021 plan prepared during 2022.

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 3
FISCAL 2022

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	\$ 59,800.00	\$ -	\$ 59,800.00	\$ -
Indirect Cost Allocation Plan	4,550.00	-	-	4,550.00
Total Cost Adjustments	\$ 64,350.00	\$ -	\$ 59,800.00	\$ 4,550.00
General & Administrative Allocation	-	-	-	-
Disallowed / Capitalized	-	-	-	-
Incoming Costs				
1st Allocation				
Building Depreciation	-		-	-
Equipment Depreciation	-		-	-
Total 1st Allocation	-	-	-	-
Unallocated	-	-	-	-
Total 1st Tier Allocation	\$ 64,350.00	\$ -	\$ 59,800.00	\$ 4,550.00
2nd Allocation				
Building Depreciation	-		-	-
Equipment Depreciation	-		-	-
Audit & Consulting Services	133.82		124.36	9.46
Risk Management - P & L Insurance	-		-	-
Building Services & Communications	-		-	-
Personnel	-		-	-
Management Information Systems	-		-	-
Accounting Department	-		-	-
County Treasurer	-		-	-
County Administrator	333.09		309.54	23.55
Corporation Counsel	-		-	-
Court Commissioner	-		-	-

DEPARTMENT 3
FISCAL 2022

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	466.91	-	433.90	33.01
Total 2nd Tier Allocation	\$ 466.91	\$ -	\$ 433.90	\$ 33.01
Unallocated	-	-	-	-
Total Incoming Costs	466.91	-	433.90	33.01
Total Allocated Cost	\$ 64,816.91	\$ -	\$ 60,233.90	\$ 4,583.01

DEPARTMENT 3
FISCAL 2022

SAUK COUNTY, WISCONSIN
AUDIT & CONSULTING SERVICES
FUNCTIONAL COST ALLOCATIONS

Department: Audit & Consulting Services
Function: General Audit

Total 1st Tier Allocation \$ 59,800.00
Total 2nd Tier Allocation 433.90

Total Allocated Cost \$ 60,233.90

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Risk Management - P & L Insurance	238	0.39%	233.89	-	233.89	1.70	235.58
Building Services & Communications	2,059	3.38%	2,023.40	-	2,023.40	14.68	2,038.09
Personnel	283	0.47%	278.11	-	278.11	2.02	280.13
Management Information Systems	1,092	1.79%	1,073.12	-	1,073.12	7.79	1,080.91
Accounting Department	164	0.27%	161.16	-	161.16	1.17	162.33
County Treasurer	1,048	1.72%	1,029.88	-	1,029.88	7.47	1,037.35
County Administrator	326	0.54%	320.36	-	320.36	2.32	322.69
Corporation Counsel	655	1.08%	643.68	-	643.68	4.67	648.35
Court Commissioner	237	0.39%	232.90	-	232.90	1.69	234.59
Sheriff's Office	3,028	4.98%	2,975.65	-	2,975.65	21.59	2,997.24
Clerk of Courts	1,239	2.04%	1,217.58	-	1,217.58	8.83	1,226.41
Child Support	469	0.77%	460.89	-	460.89	3.34	464.24
Human Services	7,942	13.05%	7,804.70	-	7,804.70	56.63	7,861.33
Health Care Center	4,128	6.78%	4,056.64	-	4,056.64	29.43	4,086.07
Public Health	5,101	8.38%	5,012.81	-	5,012.81	36.37	5,049.19
ADRC	5,863	9.63%	5,761.64	-	5,761.64	41.81	5,803.45
Highway	6,409	10.53%	6,298.20	-	6,298.20	45.70	6,343.90
Probate Court	179	0.29%	175.91	-	175.91	1.28	177.18
Circuit Courts	690	1.13%	678.07	-	678.07	4.92	682.99
Landfill	204	0.34%	200.47	-	200.47	1.45	201.93
UW-Extension	323	0.53%	317.42	-	317.42	2.30	319.72
Veterans Service	196	0.32%	192.61	-	192.61	1.40	194.01
Emergency Management	199	0.33%	195.56	-	195.56	1.42	196.98
District Attorney	316	0.52%	310.54	-	310.54	2.25	312.79
Register of Deeds	860	1.41%	845.13	-	845.13	6.13	851.26
Land Conservation, Planning & Zoning	2,649	4.35%	2,603.20	-	2,603.20	18.89	2,622.09
County Clerk	295	0.48%	289.90	-	289.90	2.10	292.00
Justice, Diversion & Support Program	635	1.04%	624.02	-	624.02	4.53	628.55
All Other Departments	14,025	23.05%	13,782.54	-	13,782.54	100.00	13,882.54
Total	60,852	100.00%	\$ 59,800.00	\$ -	\$ 59,800.00	\$ 433.90	\$ 60,233.90

Allocation Basis: Number of Accounting Transactions by Department During 2022

Allocation Source: County Financial Records & Reports - Accounting Department

DEPARTMENT 3
FISCAL 2022

SAUK COUNTY, WISCONSIN
AUDIT & CONSULTING SERVICES
FUNCTIONAL COST ALLOCATIONS

Department: Audit & Consulting Services
Function: Cost Allocation Plan

Total 1st Tier Allocation \$ 4,550.00
Total 2nd Tier Allocation 33.01

Total Allocated Cost \$ 4,583.01

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Building Depreciation	4.50	6.62%	301.10	-	301.10	-	301.10
Equipment Depreciation	3.00	4.41%	200.74	-	200.74	-	200.74
Audit & Consulting Services	2.00	2.94%	133.82	-	133.82	-	133.82
Risk Management - P & L Insurance	3.75	5.51%	250.92	-	250.92	2.12	253.04
Building Services & Communications	14.00	20.59%	936.76	-	936.76	7.90	944.67
Personnel	6.25	9.19%	418.20	-	418.20	3.53	421.73
Management Information Systems	5.25	7.72%	351.29	-	351.29	2.96	354.25
Accounting Department	9.00	13.24%	602.21	-	602.21	5.08	607.28
County Treasurer	3.75	5.51%	250.92	-	250.92	2.12	253.04
County Administrator	4.00	5.88%	267.65	-	267.65	2.26	269.90
Corporation Counsel	4.50	6.62%	301.10	-	301.10	2.54	303.64
Court Commissioner	2.50	3.68%	167.28	-	167.28	1.41	168.69
Sheriff's Office	3.00	4.41%	200.74	-	200.74	1.69	202.43
Clerk of Courts	2.50	3.68%	167.28	-	167.28	1.41	168.69
Total	68.00	100.00%	\$ 4,550.00	\$ -	\$ 4,550.00	\$ 33.01	\$ 4,583.01

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

Allocation Source: FY2021 Cost Allocation Plan Prepared During 2022

DEPARTMENT 3
FISCAL 2022

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

Department: Audit & Consulting Services

Grantee Department	Total	Cost Allocation	
		General Audit	Plan
Building Depreciation	\$ 301.10	\$ -	\$ 301.10
Equipment Depreciation	200.74	-	200.74
Audit & Consulting Services	133.82	-	133.82
Risk Management - P & L Insurance	488.62	235.58	253.04
Building Services & Communications	2,982.75	2,038.09	944.67
Personnel	701.85	280.13	421.73
Management Information Systems	1,435.16	1,080.91	354.25
Accounting Department	769.62	162.33	607.28
County Treasurer	1,290.39	1,037.35	253.04
County Administrator	592.59	322.69	269.90
Corporation Counsel	951.99	648.35	303.64
Court Commissioner	403.28	234.59	168.69
Sheriff's Office	3,199.67	2,997.24	202.43
Clerk of Courts	1,395.11	1,226.41	168.69
Child Support	464.24	464.24	-
Human Services	7,861.33	7,861.33	-
Health Care Center	4,086.07	4,086.07	-
Public Health	5,049.19	5,049.19	-
ADRC	5,803.45	5,803.45	-
Highway	6,343.90	6,343.90	-
Probate Court	177.18	177.18	-
Circuit Courts	682.99	682.99	-
Landfill	201.93	201.93	-
UW-Extension	319.72	319.72	-
Veterans Service	194.01	194.01	-
Emergency Management	196.98	196.98	-
District Attorney	312.79	312.79	-
Register of Deeds	851.26	851.26	-
Land Conservation, Planning & Zoning	2,622.09	2,622.09	-
County Clerk	292.00	292.00	-
Justice, Diversion & Support Program	628.55	628.55	-
All Other Departments	13,882.54	13,882.54	-
Total	\$ 64,816.91	\$ 60,233.90	\$ 4,583.01

**DEPARTMENT 4
FISCAL 2022**

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

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

- **General and Excess Liability Insurance:** Premiums and related costs are allocated to benefiting County departments not direct billed are based on the number of employees.
- **Employee Bonds:** Premiums and related costs are allocated to benefiting County departments not direct billed are based on the number of employees.
- **Department Specific:** Costs related to the billing and management of those departments/programs direct billed for Property Liability and Auto insurance have been allocated based on the amounts direct billed during 2022. 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 2022.

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 4
FISCAL 2022

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	\$ 54,991.58	\$ 54,991.58	\$ -	\$ -	\$ -
Fringe Benefits	7,986.65	7,986.65	-	-	-
Medical Examinations	9,224.50	-	-	-	9,224.50
Telephone & DAIN Line	475.00	475.00	-	-	-
Office Supplies and Expense	34.94	34.94	-	-	-
Subscriptions & Dues	2,105.00	2,105.00	-	-	-
Travel, Training & Meals	1,824.96	1,824.96	-	-	-
Other Supplies & Expenses	7,043.58	7,043.58	-	-	-
General Liability	52,226.47	-	52,226.47	-	-
Employee Bonds	7,940.00	-	-	7,940.00	-
Total Expenditures	\$ 143,852.68	\$ 74,461.71	\$ 52,226.47	\$ 7,940.00	\$ 9,224.50
Cost Adjustments:					
Billed Property & Liability Insurance	480,865.03	-	-	-	480,865.03
Billed Self-Insurance Adjustment	57,834.80	-	-	-	57,834.80
Billed Officials Bonds	2,540.00	-	-	-	2,540.00
Billed Employee Bonds	100.00	-	-	-	100.00
Deductible Fund Dividends	(8,548.00)	-	(837.44)	-	(7,710.56)
Interest on Investments	(7,912.66)	-	(775.20)	-	(7,137.46)
Total Cost Adjustments	\$ 524,879.17	\$ -	\$ (1,612.64)	\$ -	\$ 526,491.81
General & Administrative Allocation	-	(74,461.71)	6,341.88	994.88	67,124.95
Disallowed / Capitalized	-	-	-	-	-
Incoming Costs					
1st Allocation					
Building Depreciation	473.82	-	40.36	6.33	427.13
Equipment Depreciation	51.87	-	4.42	0.69	46.75
Audit & Consulting Services	484.80	-	41.29	6.48	437.04
Total 1st Allocation	1,010.49	-	86.06	13.50	910.93
Unallocated	-	-	-	-	-
Total 1st Tier Allocation	\$ 669,742.34	\$ -	\$ 57,041.78	\$ 8,948.38	\$ 603,752.18

DEPARTMENT 4
FISCAL 2022

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
2nd Allocation					
Building Depreciation	0.20	-	0.02	0.00	0.18
Equipment Depreciation	0.01	-	0.00	0.00	0.01
Audit & Consulting Services	3.81	-	0.32	0.05	3.44
Risk Management - P & L Insurance	446.74	-	38.05	5.97	402.72
Building Services & Communications	1,259.60	-	107.28	16.83	1,135.49
Personnel	21,459.39	-	1,827.69	286.72	19,344.98
Management Information Systems	2,320.57	-	197.64	31.00	2,091.92
Accounting Department	1,957.16	-	166.69	26.15	1,764.32
County Treasurer	237.10	-	20.19	3.17	213.74
County Administrator	549.23	-	46.78	7.34	495.11
Corporation Counsel	-	-	-	-	-
Court Commissioner	-	-	-	-	-
Sheriff's Office	-	-	-	-	-
Clerk of Courts	-	-	-	-	-
Total 2nd Allocation	28,233.81	-	2,404.67	377.23	25,451.91
Unallocated	-	-	-	-	-
Total 2nd Tier Allocation	\$ 28,233.81	\$ -	\$ 2,404.67	\$ 377.23	\$ 25,451.91
Total Incoming Costs	29,244.30	-	2,490.73	390.73	26,362.84
Total Allocated Cost	\$ 697,976.15	\$ -	\$ 59,446.45	\$ 9,325.61	\$ 629,204.09

DEPARTMENT 4
FISCAL 2022

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

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

Total 1st Tier Allocation \$ 57,041.78
Total 2nd Tier Allocation 2,404.67

Total Allocated Cost \$ 59,446.45

	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	0.75%	429.82	-	429.82	-	429.82
Building Services & Communications	12.50	9.42%	5,372.78	-	5,372.78	228.22	5,601.00
Personnel	4.00	3.01%	1,719.29	-	1,719.29	73.03	1,792.32
Management Information Systems	8.50	6.40%	3,653.49	-	3,653.49	155.19	3,808.68
Accounting Department	5.00	3.77%	2,149.11	-	2,149.11	91.29	2,240.40
County Treasurer	3.00	2.26%	1,289.47	-	1,289.47	54.77	1,344.24
County Administrator	3.00	2.26%	1,289.47	-	1,289.47	54.77	1,344.24
Corporation Counsel	6.00	4.52%	2,578.94	-	2,578.94	109.54	2,688.48
Court Commissioner	2.00	1.51%	859.65	-	859.65	36.51	896.16
Clerk of Courts	12.00	9.04%	5,157.87	-	5,157.87	219.09	5,376.96
Child Support	11.52	8.68%	4,951.56	-	4,951.56	210.32	5,161.88
Probate Court	2.00	1.51%	859.65	-	859.65	36.51	896.16
Circuit Courts	3.25	2.45%	1,396.92	-	1,396.92	59.34	1,456.26
UW-Extension	2.30	1.73%	988.59	-	988.59	41.99	1,030.58
Veterans Service	5.00	3.77%	2,149.11	-	2,149.11	91.29	2,240.40
Emergency Management	1.75	1.32%	752.19	-	752.19	31.95	784.14
District Attorney	7.80	5.88%	3,352.62	-	3,352.62	142.41	3,495.02
Register of Deeds	3.00	2.26%	1,289.47	-	1,289.47	54.77	1,344.24
Land Conservation, Planning & Zoning	19.09	14.38%	8,205.32	-	8,205.32	348.53	8,553.85
County Clerk	4.00	3.01%	1,719.29	-	1,719.29	73.03	1,792.32
Justice, Diversion & Support Program	6.50	4.90%	2,793.85	-	2,793.85	118.67	2,912.52
All Other Departments	9.50	7.16%	4,083.32	-	4,083.32	173.44	4,256.76
Total	132.71	100.00%	\$ 57,041.78	\$ -	\$ 57,041.78	\$ 2,404.67	\$ 59,446.45

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 2022

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

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

Total 1st Tier Allocation \$ 8,948.38
Total 2nd Tier Allocation 377.23

Total Allocated Cost \$ 9,325.61

	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%	16.92	-	16.92	-	16.92
Building Services & Communications	12.50	2.36%	211.49	-	211.49	8.93	220.42
Personnel	4.00	0.76%	67.68	-	67.68	2.86	70.53
Management Information Systems	8.50	1.61%	143.81	-	143.81	6.07	149.88
Accounting Department	5.00	0.95%	84.59	-	84.59	3.57	88.17
County Treasurer	3.00	0.57%	50.76	-	50.76	2.14	52.90
County Administrator	3.00	0.57%	50.76	-	50.76	2.14	52.90
Corporation Counsel	6.00	1.13%	101.51	-	101.51	4.29	105.80
Court Commissioner	2.00	0.38%	33.84	-	33.84	1.43	35.27
Sheriff's Office	148.43	28.06%	2,511.26	-	2,511.26	106.07	2,617.33
Clerk of Courts	12.00	2.27%	203.03	-	203.03	8.58	211.60
Child Support	11.52	2.18%	194.91	-	194.91	8.23	203.14
Health Care Center	122.91	23.24%	2,079.50	-	2,079.50	87.83	2,167.33
Public Health	36.54	6.91%	618.21	-	618.21	26.11	644.33
ADRC	24.31	4.60%	411.30	-	411.30	17.37	428.67
Highway	64.00	12.10%	1,082.81	-	1,082.81	45.73	1,128.54
Probate Court	2.00	0.38%	33.84	-	33.84	1.43	35.27
Circuit Courts	3.25	0.61%	54.99	-	54.99	2.32	57.31
UW-Extension	2.30	0.43%	38.91	-	38.91	1.64	40.56
Veterans Service	5.00	0.95%	84.59	-	84.59	3.57	88.17
Emergency Management	1.75	0.33%	29.61	-	29.61	1.25	30.86
District Attorney	7.80	1.47%	131.97	-	131.97	5.57	137.54
Register of Deeds	3.00	0.57%	50.76	-	50.76	2.14	52.90
Land Conservation, Planning & Zoning	19.09	3.61%	322.98	-	322.98	13.64	336.62
County Clerk	4.00	0.76%	67.68	-	67.68	2.86	70.53
Justice, Diversion & Support Program	6.50	1.23%	109.97	-	109.97	4.64	114.62
All Other Departments	9.50	1.80%	160.73	-	160.73	6.79	167.52
Total	528.90	100.00%	\$ 8,948.38	\$ -	\$ 8,948.38	\$ 377.23	\$ 9,325.61

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 2022

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

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

Total 1st Tier Allocation \$ 603,752.18
Total 2nd Tier Allocation 25,451.91

Total Allocated Cost \$ 629,204.09

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Building Services & Communications	71,440.97	12.98%	78,342.60	(71,050.97)	7,291.63	3,302.63	10,594.26
Personnel	2.50	0.00%	2.74	-	2.74	0.12	2.86
County Treasurer	1,168.47	0.21%	1,281.35	(1,168.47)	112.88	54.02	166.90
Sheriff's Office	99,229.83	18.02%	108,816.03	(99,229.83)	9,586.20	4,587.27	14,173.48
Clerk of Courts	263.69	0.05%	289.16	(263.69)	25.47	12.19	37.66
Child Support	701.08	0.13%	768.81	(701.08)	67.73	32.41	100.14
Human Services	72,055.01	13.09%	79,015.96	(72,055.01)	6,960.95	3,331.01	10,291.97
Health Care Center	21,857.35	3.97%	23,968.90	(21,857.35)	2,111.55	1,010.44	3,121.99
Public Health	13,919.05	2.53%	15,263.71	(13,919.05)	1,344.66	643.46	1,988.13
ADRC	14,516.57	2.64%	15,918.96	(14,516.57)	1,402.39	671.08	2,073.47
Highway	236,112.87	42.89%	258,922.80	(227,320.87)	31,601.93	10,915.21	42,517.14
Landfill	269.73	0.05%	295.79	(269.73)	26.06	12.47	38.53
Veterans Service	94.78	0.02%	103.94	(94.78)	9.16	4.38	13.54
Emergency Management	5,182.47	0.94%	5,683.13	(5,182.47)	500.66	239.58	740.24
Register of Deeds	7.01	0.00%	7.69	(7.01)	0.68	0.32	1.00
Land Conservation, Planning & Zoning	11,599.67	2.11%	12,720.27	(11,559.67)	1,160.60	536.24	1,696.84
County Clerk	11.68	0.00%	12.81	(11.68)	1.13	0.54	1.67
Justice, Diversion & Support Program	417.80	0.08%	458.16	(417.80)	40.36	19.31	59.68
All Other Departments	1,713.80	0.31%	1,879.36	(1,713.80)	165.56	79.23	244.79
Total	550,564.33	100.00%	\$ 603,752.18	\$ (541,339.83)	\$ 62,412.35	\$ 25,451.91	\$ 87,864.26

Allocation Basis: Insurance Costs and Medical Exam Expenses by Benefiting Department during 2022

Allocation Source: County Accounting Department and Insurance Records/Reports

DEPARTMENT 4
FISCAL 2022

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	446.74	429.82	16.92	-
Building Services & Communications	16,415.68	5,601.00	220.42	10,594.26
Personnel	1,865.71	1,792.32	70.53	2.86
Management Information Systems	3,958.56	3,808.68	149.88	-
Accounting Department	2,328.57	2,240.40	88.17	-
County Treasurer	1,564.04	1,344.24	52.90	166.90
County Administrator	1,397.14	1,344.24	52.90	-
Corporation Counsel	2,794.28	2,688.48	105.80	-
Court Commissioner	931.43	896.16	35.27	-
Sheriff's Office	16,790.81	-	2,617.33	14,173.48
Clerk of Courts	5,626.23	5,376.96	211.60	37.66
Child Support	5,465.16	5,161.88	203.14	100.14
Human Services	10,291.97	-	-	10,291.97
Health Care Center	5,289.32	-	2,167.33	3,121.99
Public Health	2,632.45	-	644.33	1,988.13
ADRC	2,502.14	-	428.67	2,073.47
Highway	43,645.68	-	1,128.54	42,517.14
Probate Court	931.43	896.16	35.27	-
Circuit Courts	1,513.57	1,456.26	57.31	-
Landfill	38.53	-	-	38.53
UW-Extension	1,071.14	1,030.58	40.56	-
Veterans Service	2,342.11	2,240.40	88.17	13.54
Emergency Management	1,555.24	784.14	30.86	740.24
District Attorney	3,632.57	3,495.02	137.54	-
Register of Deeds	1,398.14	1,344.24	52.90	1.00
Land Conservation, Planning & Zoning	10,587.31	8,553.85	336.62	1,696.84
County Clerk	1,864.52	1,792.32	70.53	1.67
Justice, Diversion & Support Program	3,086.81	2,912.52	114.62	59.68
All Other Departments	4,669.07	4,256.76	167.52	244.79
Total	\$ 156,636.32	\$ 59,446.45	\$ 9,325.61	\$ 87,864.26

**DEPARTMENT 5
FISCAL 2022**

**SAUK COUNTY, WISCONSIN
BUILDING SERVICES & COMMUNICATIONS
NATURE AND EXTENT OF SERVICES**

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

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

Costs have been functionalized and are allocated to departments based on financial information and Personnel Activity Reports (PARs) for 2022 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 2022.
- **Radio Communication**: Direct allocation to benefiting department based on time and effort analysis of departments served during 2022 as indicated on Personnel Activity Reports (PARs).

Note: In 2022 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 2022

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	\$ 723,210.96	\$ 76,660.36	\$ 133,794.03	\$ 120,776.23	\$ 53,517.61
Fringe Benefits	269,825.38	28,601.49	49,917.70	45,060.84	19,967.08
Contracted Services	207,843.49	-	49,166.67	45,761.49	12,308.31
Telephone	8,836.98	5,536.98	-	-	-
Utilities	757,992.57	-	137,350.67	127,838.07	26,140.23
Utilities-Misc Buildings	3,325.44	-	-	-	-
Trade Services	7,367.11	-	1,243.05	1,156.95	430.00
Maintenance Agreement	23,790.00	-	-	-	-
Major Repairs	23,000.00	-	23,000.00	-	-
Building Security	7,746.37	7,746.37	-	-	-
Vending Machines	4,902.65	-	2,539.26	2,363.39	-
Postage & Box Rent	2,516.55	126.04	33.83	31.49	-
Office Supplies	344.69	344.69	-	-	-
Small Equipment	16,859.53	-	1,749.62	1,628.44	-
MIS Department Chargebacks	14,253.42	6,489.87	1,565.87	1,457.43	795.90
Training, Travel & Meals	147.48	147.48	-	-	-
Vehicle Expenses	24,019.61	6,256.03	475.27	442.35	1,339.44
Operating/Meeting Supplies	137,333.13	-	39,877.12	37,115.32	15,963.61
Insurance	71,661.77	-	16,916.05	15,744.49	5,032.03
Capital Outlay	2,155,922.72	28,419.95	594,735.08	38,634.00	372,842.12
Total Expenditures	\$ 4,460,899.85	\$ 160,329.26	\$ 1,052,364.21	\$ 438,010.49	\$ 508,336.33
Cost Adjustments:					
General Property Taxes	(1,615,793.00)	(1,615,793.00)	-	-	-
American Rescue Plan Act	(766,397.85)	-	(23,000.00)	(38,634.00)	-
Local Govt/Agency Payments	(408.56)	-	-	-	-
Postal Charges	(63,693.39)	-	-	-	-
Interest on Investments	(86,405.00)	-	-	-	-
Vending Machine Sales	(5,642.75)	-	(2,922.58)	(2,720.17)	-
Miscellaneous Revenues	(1,312.52)	(1,312.52)	-	-	-
Total Cost Adjustments	\$ (2,539,653.07)	\$ (1,617,105.52)	\$ (25,922.58)	\$ (41,354.17)	\$ -
Disallowed / Capitalized	(543,525.29)	1,615,793.00	(628,305.08)	(38,634.00)	(372,842.12)
General & Administrative Allocation	-	(159,016.74)	32,906.15	29,704.47	13,162.46

DEPARTMENT 5
FISCAL 2022

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	4,201.52	-	1,028.13	427.92	496.63
Equipment Depreciation	333,282.75	27,733.15	55,585.65	33,252.50	-
Audit & Consulting Services	2,960.17	-	724.36	301.49	349.90
Risk Management - P & L Insurance	12,875.90	780.34	2,653.73	2,427.67	906.93
Total 1st Allocation	353,320.34	28,513.48	59,991.87	36,409.58	1,753.46
General & Administrative Allocation	-	(28,513.48)	5,900.44	5,326.34	2,360.18
Total 1st Tier Allocation	\$ 1,731,041.83	\$ -	\$ 496,935.01	\$ 429,462.72	\$ 152,770.30
2nd Allocation					
Building Depreciation	1.78	-	0.44	0.18	0.21
Equipment Depreciation	68.19	5.67	11.37	6.80	-
Audit & Consulting Services	22.58	-	5.53	2.30	2.67
Risk Management - P & L Insurance	3,539.78	214.53	729.55	667.40	249.33
Building Services & Communications	17,218.38	-	4,213.40	1,753.68	2,035.25
Personnel	7,220.35	-	1,766.84	735.39	853.46
Management Information Systems	29,490.21	13,427.49	3,239.78	3,015.40	1,646.71
Accounting Department	20,734.38	-	5,073.77	2,111.78	2,450.85
County Treasurer	5,188.34	-	1,269.61	528.43	613.27
County Administrator	3,006.57	-	735.72	306.22	355.38
Corporation Counsel	5,405.77	-	1,322.81	550.57	638.97
Court Commissioner	-	-	-	-	-
Sheriff's Office	-	-	-	-	-
Clerk of Courts	-	-	-	-	-
Total 2nd Allocation	91,896.34	13,647.69	18,368.81	9,678.16	8,846.10
General & Administrative Allocation	-	(13,647.69)	2,824.19	2,549.40	1,129.67
Total 2nd Tier Allocation	\$ 91,896.34	\$ -	\$ 21,193.00	\$ 12,227.57	\$ 9,975.78
Total Incoming Costs	445,216.67	-	87,085.31	53,963.49	14,089.41
Total Allocated Cost	\$ 1,822,938.16	\$ -	\$ 518,128.01	\$ 441,690.29	\$ 162,746.08

DEPARTMENT 5
FISCAL 2022

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	\$ 177,909.90	\$ 10,848.16	\$ 45,562.29	\$ 104,142.38
Fringe Benefits	66,377.04	4,047.38	16,999.00	38,854.85
Contracted Services	66,584.47	-	10,976.71	23,045.84
Telephone	-	-	-	3,300.00
Utilities	402,471.48	-	-	64,192.12
Utilities-Misc Buildings	-	3,325.44	-	-
Trade Services	-	3,745.25	-	791.86
Maintenance Agreement	-	-	-	23,790.00
Major Repairs	-	-	-	-
Building Security	-	-	-	-
Vending Machines	-	-	-	-
Postage & Box Rent	-	-	1,580.00	745.19
Office Supplies	-	-	-	-
Small Equipment	61.99	-	-	13,419.48
MIS Department Chargebacks	1,945.00	-	710.45	1,288.90
Training, Travel & Meals	-	-	-	-
Vehicle Expenses	3,925.44	-	-	11,581.08
Operating/Meeting Supplies	40,930.33	-	3,446.75	-
Insurance	30,916.84	402.11	-	2,650.25
Capital Outlay	415,720.00	-	-	705,571.57
Total Expenditures	\$ 1,206,842.49	\$ 22,368.35	\$ 79,275.20	\$ 993,373.52
Cost Adjustments:				
General Property Taxes	-	-	-	-
American Rescue Plan Act	-	-	-	(704,763.85)
Local Govt/Agency Payments	-	-	-	(408.56)
Postal Charges	-	-	(63,693.39)	-
Interest on Investments	-	-	-	(86,405.00)
Vending Machine Sales	-	-	-	-
Miscellaneous Revenues	-	-	-	-
Total Cost Adjustments	\$ -	\$ -	\$ (63,693.39)	\$ (791,577.41)
Disallowed / Capitalized	(415,720.00)	-	-	(703,817.09)
General & Administrative Allocation	43,756.28	2,668.07	11,205.88	25,613.43

DEPARTMENT 5
FISCAL 2022

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	1,179.05	21.85	77.45	970.49
Equipment Depreciation	5,888.70	1,884.30	976.28	207,962.17
Audit & Consulting Services	830.69	15.40	54.57	683.76
Risk Management - P & L Insurance	5,557.10	72.47	-	477.66
Total 1st Allocation	13,455.54	1,994.02	1,108.30	210,094.08
General & Administrative Allocation	7,845.99	478.41	2,009.34	4,592.78
Total 1st Tier Allocation	\$ 856,180.31	\$ 27,508.85	\$ 29,905.33	\$ (261,720.69)
2nd Allocation				
Building Depreciation	0.50	0.01	0.03	0.41
Equipment Depreciation	1.20	0.39	0.20	42.55
Audit & Consulting Services	6.34	0.12	0.42	5.22
Risk Management - P & L Insurance	1,527.73	19.92	-	131.32
Building Services & Communications	4,831.89	89.56	317.40	3,977.21
Personnel	2,026.20	37.55	133.10	1,667.80
Management Information Systems	4,024.19	-	1,469.92	2,666.72
Accounting Department	5,818.56	107.84	382.21	4,789.36
County Treasurer	1,455.97	26.99	95.64	1,198.44
County Administrator	843.72	15.64	55.42	694.48
Corporation Counsel	1,516.99	28.12	99.65	1,248.66
Court Commissioner	-	-	-	-
Sheriff's Office	-	-	-	-
Clerk of Courts	-	-	-	-
Total 2nd Allocation	22,053.29	326.13	2,553.98	16,422.16
General & Administrative Allocation	3,755.40	228.99	961.75	2,198.29
Total 2nd Tier Allocation	\$ 25,808.69	\$ 555.12	\$ 3,515.73	\$ 18,620.45
Total Incoming Costs	47,110.23	3,027.56	6,633.37	233,307.30
Total Allocated Cost	\$ 881,989.00	\$ 28,063.97	\$ 33,421.06	\$ (243,100.24)

DEPARTMENT 5
FISCAL 2022

SAUK COUNTY, WISCONSIN
BUILDING SERVICES & COMMUNICATIONS
FUNCTIONAL COST ALLOCATIONS

Department: Building Services & Communications
Function: Courthouse

Total 1st Tier Allocation \$ 496,935.01
Total 2nd Tier Allocation 21,193.00

Total Allocated Cost \$ 518,128.01

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Building Services & Communications	1,829	3.46%	17,200.87	-	17,200.87	-	17,200.87
Management Information Systems	3,646	6.90%	34,288.89	-	34,288.89	1,514.76	35,803.66
Court Commissioner	1,181	2.24%	11,106.74	-	11,106.74	490.66	11,597.40
Sheriff's Office	6,556	12.41%	61,656.05	-	61,656.05	2,723.75	64,379.81
Clerk of Courts	4,975	9.42%	46,787.50	-	46,787.50	2,066.91	48,854.41
Child Support	2,907	5.50%	27,338.95	-	27,338.95	1,207.74	28,546.69
Probate Court	1,607	3.04%	15,113.07	-	15,113.07	667.64	15,780.71
Circuit Courts	8,957	16.95%	84,236.31	-	84,236.31	3,721.27	87,957.58
Emergency Management	3,492	6.61%	32,840.60	-	32,840.60	1,450.78	34,291.38
District Attorney	4,371	8.27%	41,107.17	-	41,107.17	1,815.97	42,923.14
Justice, Diversion & Support Program	914	1.73%	8,595.73	-	8,595.73	379.73	8,975.46
All Other Departments	12,405	23.48%	116,663.11	(895.44)	115,767.67	5,153.77	120,921.44
Total	52,840	100.00%	\$ 496,935.01	\$ (895.44)	\$ 496,039.57	\$ 21,193.00	\$ 517,232.57

Allocation Basis: Usable Square Footage by Benefiting Department

Allocation Source: Square Footage Measurements Provided by Maintenance Department

DEPARTMENT 5
FISCAL 2022

SAUK COUNTY, WISCONSIN
BUILDING SERVICES & COMMUNICATIONS
FUNCTIONAL COST ALLOCATIONS

Department: Building Services & Communications
Function: West Square Building

Total 1st Tier Allocation \$ 429,462.72
Total 2nd Tier Allocation 12,227.57

Total Allocated Cost \$ 441,690.29

	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%	1,259.60	-	1,259.60	-	1,259.60
Personnel	1,210	2.48%	10,658.17	-	10,658.17	304.35	10,962.52
Accounting Department	1,184	2.43%	10,429.15	-	10,429.15	297.81	10,726.96
County Treasurer	2,048	4.20%	18,039.62	-	18,039.62	515.13	18,554.75
County Administrator	797	1.63%	7,020.30	-	7,020.30	200.47	7,220.77
Corporation Counsel	1,524	3.13%	13,424.01	-	13,424.01	383.33	13,807.34
Human Services	13,953	28.62%	122,903.71	-	122,903.71	3,509.58	126,413.29
Public Health	6,855	14.06%	60,381.63	-	60,381.63	1,724.23	62,105.86
ADRC	3,110	6.38%	27,394.15	-	27,394.15	782.25	28,176.40
UW-Extension	2,959	6.07%	26,064.08	-	26,064.08	744.27	26,808.35
Veterans Service	1,174	2.41%	10,341.07	-	10,341.07	295.29	10,636.37
Register of Deeds	2,358	4.84%	20,770.23	-	20,770.23	593.10	21,363.33
Land Conservation, Planning & Zoning	3,640	7.47%	32,062.60	-	32,062.60	915.56	32,978.17
County Clerk	1,677	3.44%	14,771.70	-	14,771.70	421.81	15,193.51
All Other Departments	6,124	12.56%	53,942.69	(75,060.36)	(21,117.67)	1,540.36	(19,577.31)
Total	48,756	100.00%	\$ 429,462.72	\$ (75,060.36)	\$ 354,402.36	\$ 12,227.57	\$ 366,629.93

Allocation Basis: Usable Square Footage by Benefiting Department

Allocation Source: Square Footage Measurements Provided by Maintenance Department

DEPARTMENT 5
FISCAL 2022

SAUK COUNTY, WISCONSIN
BUILDING SERVICES & COMMUNICATIONS
FUNCTIONAL COST ALLOCATIONS

Department: Building Services & Communications
Function: Human Services Buildings

Total 1st Tier Allocation \$ 152,770.30
Total 2nd Tier Allocation 9,975.78

Total Allocated Cost \$ 162,746.08

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Human Services	100.00	100.00%	152,770.30	-	152,770.30	9,975.78	162,746.08
Total	100.00	100.00%	152,770.30	-	152,770.30	9,975.78	162,746.08

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Completed 2022 Personnel Activity Reports and County Financial Records and Reports

DEPARTMENT 5
FISCAL 2022

SAUK COUNTY, WISCONSIN
BUILDING SERVICES & COMMUNICATIONS
FUNCTIONAL COST ALLOCATIONS

Department: Building Services & Communications
Function: Law Enforcement Center

Total 1st Tier Allocation \$ 856,180.31
Total 2nd Tier Allocation 25,808.69

Total Allocated Cost \$ 881,989.00

	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%	856,180.31	-	856,180.31	25,808.69	881,989.00
Total	100.00	100.00%	\$ 856,180.31	\$ -	\$ 856,180.31	\$ 25,808.69	\$ 881,989.00

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Completed 2022 Personnel Activity Reports and County Financial Records and Reports

DEPARTMENT 5
FISCAL 2022

SAUK COUNTY, WISCONSIN
BUILDING SERVICES & COMMUNICATIONS
FUNCTIONAL COST ALLOCATIONS

Department: Building Services & Communications
Function: Department Specific

Total 1st Tier Allocation \$ 27,508.85
Total 2nd Tier Allocation 555.12

Total Allocated Cost \$ 28,063.97

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Sheriff's Office	3,811.52	17.01%	4,679.78	-	4,679.78	94.44	4,774.21
Highway	11,779.93	52.58%	14,463.37	-	14,463.37	291.87	14,755.24
Landfill	794.82	3.55%	975.88	-	975.88	19.69	995.57
All Other Departments	6,018.76	26.86%	7,389.82	-	7,389.82	149.12	7,538.95
Total	22,405.03	100.00%	\$ 27,508.85	\$ -	\$ 27,508.85	\$ 555.12	\$ 28,063.97

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

Allocation Source: Completed 2022 Employee Personnel Activity Reports & County Financial Records/Reports

DEPARTMENT 5
FISCAL 2022

SAUK COUNTY, WISCONSIN
BUILDING SERVICES & COMMUNICATIONS
FUNCTIONAL COST ALLOCATIONS

Department: Building Services & Communications
Function: Postal Services

Total 1st Tier Allocation \$ 29,905.33
Total 2nd Tier Allocation 3,515.73

Total Allocated Cost \$ 33,421.06

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Risk Management - P & L Insurance		0.00%	-	-	-	-	-
Building Services & Communications	37.10	0.06%	17.51	-	17.51	-	17.51
Personnel	211.14	0.33%	99.65	-	99.65	11.72	111.37
Management Information Systems	18.04	0.03%	8.51	-	8.51	1.00	9.52
Accounting Department	413.54	0.65%	195.17	-	195.17	22.96	218.13
County Treasurer	4,996.35	7.88%	2,358.03	-	2,358.03	277.38	2,635.41
County Administrator	19.24	0.03%	9.08	-	9.08	1.07	10.15
Corporation Counsel	1,290.62	2.04%	609.11	-	609.11	71.65	680.76
Court Commissioner	1,175.31	1.85%	554.69	-	554.69	65.25	619.94
Sheriff's Office	1,239.46	1.96%	584.96	-	584.96	68.81	653.77
Clerk of Courts	15,177.05	23.95%	7,162.82	-	7,162.82	842.57	8,005.39
Child Support	8,030.79	12.67%	3,790.14	-	3,790.14	445.84	4,235.97
Human Services	6,329.88	9.99%	2,987.39	-	2,987.39	351.41	3,338.80
Public Health	2,962.99	4.68%	1,398.39	-	1,398.39	164.49	1,562.88
ADRC	5,079.73	8.02%	2,397.38	-	2,397.38	282.01	2,679.39
Probate Court	529.41	0.84%	249.86	-	249.86	29.39	279.25
Circuit Courts	3,664.89	5.78%	1,729.65	-	1,729.65	203.46	1,933.11
UW-Extension	698.74	1.10%	329.77	-	329.77	38.79	368.56
Veterans Service	369.95	0.58%	174.60	-	174.60	20.54	195.14
Emergency Management	1.21	0.00%	0.57	-	0.57	0.07	0.64
District Attorney	3,181.87	5.02%	1,501.69	-	1,501.69	176.64	1,678.33
Register of Deeds	1,570.99	2.48%	741.43	-	741.43	87.22	828.64
Land Conservation, Planning & Zoning	4,180.76	6.60%	1,973.11	-	1,973.11	232.10	2,205.21
County Clerk	1,941.27	3.06%	916.18	-	916.18	107.77	1,023.96
Justice, Diversion & Support Program	60.17	0.09%	28.40	-	28.40	3.34	31.74
All Other Departments	184.87	0.29%	87.25	-	87.25	10.26	97.51
Total	63,365.37	100.00%	\$ 29,905.33	\$ -	\$ 29,905.33	\$ 3,515.73	\$ 33,421.06

Allocation Basis: Postal Charges by Department During 2022

Allocation Source: Accounting Department Records & Reports

DEPARTMENT 5
FISCAL 2022

SAUK COUNTY, WISCONSIN
BUILDING SERVICES & COMMUNICATIONS
FUNCTIONAL COST ALLOCATIONS

Department: Building Services & Communications
Function: Radio Communication

Total 1st Tier Allocation \$ (261,720.69)
Total 2nd Tier Allocation 18,620.45
Total Allocated Cost \$ (243,100.24)

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Sheriff's Office	469.50	26.45%	(69,236.72)	-	(69,236.72)	4,925.93	(64,310.78)
Highway	138.00	7.78%	(20,350.73)	-	(20,350.73)	1,447.88	(18,902.85)
All Other Departments	1,167.25	65.77%	(172,133.24)	(719,487.73)	(891,620.97)	12,246.64	(879,374.34)
Total	1,774.75	100.00%	\$ (261,720.69)	\$ (719,487.73)	\$ (981,208.42)	\$ 18,620.45	\$ (962,587.97)

Allocation Basis: Time/Effort Analysis of Departments Served

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

DEPARTMENT 5
FISCAL 2022

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	1,259.60	-	1,259.60	-
Building Services & Communications	17,218.38	17,200.87	-	-
Personnel	11,073.89	-	10,962.52	-
Management Information Systems	35,813.17	35,803.66	-	-
Accounting Department	10,945.09	-	10,726.96	-
County Treasurer	21,190.16	-	18,554.75	-
County Administrator	7,230.92	-	7,220.77	-
Corporation Counsel	14,488.10	-	13,807.34	-
Court Commissioner	12,217.34	11,597.40	-	-
Sheriff's Office	887,486.01	64,379.81	-	-
Clerk of Courts	56,859.80	48,854.41	-	-
Child Support	32,782.66	28,546.69	-	-
Human Services	292,498.17	-	126,413.29	162,746.08
Health Care Center	-	-	-	-
Public Health	63,668.74	-	62,105.86	-
ADRC	30,855.79	-	28,176.40	-
Highway	(4,147.61)	-	-	-
Probate Court	16,059.96	15,780.71	-	-
Circuit Courts	89,890.69	87,957.58	-	-
Landfill	995.57	-	-	-
UW-Extension	27,176.91	-	26,808.35	-
Veterans Service	10,831.50	-	10,636.37	-
Emergency Management	34,292.02	34,291.38	-	-
District Attorney	44,601.47	42,923.14	-	-
Register of Deeds	22,191.97	-	21,363.33	-
Land Conservation, Planning & Zoning	35,183.38	-	32,978.17	-
County Clerk	16,217.47	-	15,193.51	-
Justice, Diversion & Support Program	9,007.20	8,975.46	-	-
All Other Departments	(770,393.74)	120,921.44	(19,577.31)	-
Total	\$ 1,027,494.63	\$ 517,232.57	\$ 366,629.93	\$ 162,746.08

DEPARTMENT 5
FISCAL 2022

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

Department: Building Services & Communications

Grantee Department	Law Enforcement Center	Department Specific	Postal Services	Radio Communication
Building Depreciation	\$ -	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-	-
Audit & Consulting Services	-	-	-	-
Risk Management - P & L Insurance	-	-	-	-
Building Services & Communications	-	-	17.51	-
Personnel	-	-	111.37	-
Management Information Systems	-	-	9.52	-
Accounting Department	-	-	218.13	-
County Treasurer	-	-	2,635.41	-
County Administrator	-	-	10.15	-
Corporation Counsel	-	-	680.76	-
Court Commissioner	-	-	619.94	-
Sheriff's Office	881,989.00	4,774.21	653.77	(64,310.78)
Clerk of Courts	-	-	8,005.39	-
Child Support	-	-	4,235.97	-
Human Services	-	-	3,338.80	-
Health Care Center	-	-	-	-
Public Health	-	-	1,562.88	-
ADRC	-	-	2,679.39	-
Highway	-	14,755.24	-	(18,902.85)
Probate Court	-	-	279.25	-
Circuit Courts	-	-	1,933.11	-
Landfill	-	995.57	-	-
UW-Extension	-	-	368.56	-
Veterans Service	-	-	195.14	-
Emergency Management	-	-	0.64	-
District Attorney	-	-	1,678.33	-
Register of Deeds	-	-	828.64	-
Land Conservation, Planning & Zoning	-	-	2,205.21	-
County Clerk	-	-	1,023.96	-
Justice, Diversion & Support Program	-	-	31.74	-
All Other Departments	-	7,538.95	97.51	(879,374.34)
Total	\$ 881,989.00	\$ 28,063.97	\$ 33,421.06	\$ (962,587.97)

**DEPARTMENT 6
FISCAL 2022**

SAUK COUNTY, WISCONSIN

PERSONNEL

NATURE AND EXTENT OF SERVICES

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

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

During 2022 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 2022

SAUK COUNTY, WISCONSIN
PERSONNEL
DEPARTMENTAL COSTS BY FUNCTION

Department: Personnel

Functions:	Total	General & Administrative	Personnel Administration	Labor Relations
Expenditures:				
Salaries & Wages	\$ 253,292.34	\$ 25,075.94	\$ 195,794.98	\$ 11,144.86
Fringe Benefits	77,266.40	7,649.37	59,726.93	3,399.72
Consultant and Contractual	5,000.00		5,000.00	
Purchased Services	23,840.69	-	23,840.69	-
Telephone & Dain Line	842.95	842.95	-	-
Wellness	3,408.23	3,408.23	-	-
Postage & Box Rent	498.90	498.90	-	-
Office Supplies	1,453.19	1,453.19	-	-
MIS Departmental Chargebacks	31,108.24	31,108.24	-	-
Subscriptions & Dues	2,734.10	2,734.10	-	-
Advertising	8,304.69	-	1,828.35	-
Travel, Training & Mileage	3,363.13	3,363.13	-	-
Reference Checks	1,228.25	-	1,228.25	-
Employee Recognition	7,806.87	-	7,806.87	-
Employee Assistance	6,750.00	-	6,750.00	-
Total Expenditures	\$ 426,897.98	\$ 76,134.06	\$ 301,976.07	\$ 14,544.58
Cost Adjustments:				
General Property Taxes	(550,983.00)	-	-	-
American Rescue Plan Act	(5,000.00)	-	(5,000.00)	-
Section 125 Forfeitures	(4,108.87)	-	(4,108.87)	-
Cobra Administration Fees	(1,064.08)	-	(1,064.08)	-
Total Cost Adjustments	\$ (561,155.95)	\$ -	\$ (10,172.95)	\$ -
General & Administrative Allocation	(0.00)	(76,134.06)	65,318.12	3,717.98
Disallowed / Capitalized	542,935.47	-	(161.42)	-
Incoming Costs				
1st Allocation				
Building Depreciation	4,009.25	-	3,451.60	166.25
Equipment Depreciation	1,677.34	-	1,444.03	69.55
Audit & Consulting Services	696.31	-	599.46	28.87

DEPARTMENT 6
FISCAL 2022

SAUK COUNTY, WISCONSIN
PERSONNEL
DEPARTMENTAL COSTS BY FUNCTION

Department: Personnel

Functions:	Total	General & Administrative	Personnel Administration	Labor Relations
Risk Management - P & L Insurance	1,789.71	-	1,540.78	74.21
Building Services & Communications	10,757.82	-	9,261.51	446.08
Total 1st Allocation	18,930.42	-	16,297.38	784.96
General & Administrative Allocation	-	-	-	-
Unallocated	(338.96)	-	-	-
Total 1st Tier Allocation	\$ 427,268.96	\$ -	\$ 373,257.20	\$ 19,047.52
2nd Allocation				
Building Depreciation	1.70	-	1.46	0.07
Equipment Depreciation	0.34	-	0.30	0.01
Audit & Consulting Services	5.55	-	4.77	0.23
Risk Management - P & L Insurance	76.00	-	65.43	3.15
Building Services & Communications	316.07	-	272.11	13.11
Personnel	2,310.51	-	1,989.14	95.81
Management Information Systems	(6,771.78)	-	(5,829.90)	(280.80)
Accounting Department	3,444.95	-	2,965.79	142.85
County Treasurer	1,031.88	-	888.36	42.79
County Administrator	5,330.12	-	4,588.75	221.02
Corporation Counsel	19,864.76	-	17,101.76	823.70
Court Commissioner	-	-	-	-
Sheriff's Office	-	-	-	-
Clerk of Courts	-	-	-	-
Total 2nd Allocation	25,610.10	-	22,047.99	1,061.93
General & Administrative Allocation	-	-	-	-
Unallocated	(458.56)	-	-	-
Total 2nd Tier Allocation	\$ 25,151.54	\$ -	\$ 22,047.99	\$ 1,061.93
Total Incoming Costs	43,743.00	-	38,345.37	1,846.89
Total Allocated Cost	\$ 452,420.50	\$ -	\$ 395,305.18	\$ 20,109.46

DEPARTMENT 6
FISCAL 2022

SAUK COUNTY, WISCONSIN
PERSONNEL
DEPARTMENTAL COSTS BY FUNCTION

Department: Personnel

Functions:	Health Care Center	Department Specific	General Government
Expenditures:			
Salaries & Wages	\$ 3,546.09	\$ 12,917.91	\$ 4,812.55
Fringe Benefits	1,081.73	3,940.59	1,468.06
Consultant and Contractual			
Purchased Services	-	-	-
Telephone & Dain Line	-	-	-
Wellness	-	-	-
Postage & Box Rent	-	-	-
Office Supplies	-	-	-
MIS Departmental Chargebacks	-	-	-
Subscriptions & Dues	-	-	-
Advertising	-	6,476.34	-
Travel, Training & Mileage	-	-	-
Reference Checks	-	-	-
Employee Recognition	-	-	-
Employee Assistance	-	-	-
Total Expenditures	\$ 4,627.82	\$ 23,334.84	\$ 6,280.62
Cost Adjustments:			
General Property Taxes	-	-	(550,983.00)
American Rescue Plan Act	-	-	-
Section 125 Forfeitures	-	-	-
Cobra Administration Fees	-	-	-
Total Cost Adjustments	\$ -	\$ -	\$ (550,983.00)
General & Administrative Allocation	1,182.99	4,309.47	1,605.49
Disallowed / Capitalized	-	-	543,096.89
Incoming Costs			
1st Allocation			
Building Depreciation	52.90	266.72	71.79
Equipment Depreciation	22.13	111.59	30.03
Audit & Consulting Services	9.19	46.32	12.47

DEPARTMENT 6
FISCAL 2022

SAUK COUNTY, WISCONSIN
PERSONNEL
DEPARTMENTAL COSTS BY FUNCTION

Department: Personnel

Functions:	Health Care Center	Department Specific	General Government
Risk Management - P & L Insurance	23.61	119.06	32.05
Building Services & Communications	141.93	715.67	192.62
Total 1st Allocation	249.76	1,259.36	338.96
General & Administrative Allocation	-	-	-
Unallocated	-	-	(338.96)
Total 1st Tier Allocation	\$ 6,060.57	\$ 28,903.67	\$ -
2nd Allocation			
Building Depreciation	0.02	0.11	0.03
Equipment Depreciation	0.00	0.02	0.01
Audit & Consulting Services	0.07	0.37	0.10
Risk Management - P & L Insurance	1.00	5.06	1.36
Building Services & Communications	4.17	21.03	5.66
Personnel	30.48	153.71	41.37
Management Information Systems	(89.34)	(450.50)	(121.25)
Accounting Department	45.45	229.18	61.68
County Treasurer	13.61	68.65	18.48
County Administrator	70.32	354.59	95.44
Corporation Counsel	262.09	1,321.52	355.69
Court Commissioner	-	-	-
Sheriff's Office	-	-	-
Clerk of Courts	-	-	-
Total 2nd Allocation	337.89	1,703.73	458.56
General & Administrative Allocation	-	-	-
Unallocated	-	-	(458.56)
Total 2nd Tier Allocation	\$ 337.89	\$ 1,703.73	\$ -
Total Incoming Costs	587.65	2,963.09	-
Total Allocated Cost	\$ 6,398.46	\$ 30,607.40	\$ -

DEPARTMENT 6
FISCAL 2022

SAUK COUNTY, WISCONSIN
PERSONNEL
FUNCTIONAL COST ALLOCATIONS

Department: Personnel
Function: Personnel Administration

Total 1st Tier Allocation \$ 373,257.20
Total 2nd Tier Allocation 22,047.99

Total Allocated Cost \$ 395,305.18

	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	0.15%	577.63	-	577.63	-	577.63
Building Services & Communications	12.50	1.93%	7,220.35	-	7,220.35	-	7,220.35
Personnel	4.00	0.62%	2,310.51	-	2,310.51	-	2,310.51
Management Information Systems	8.50	1.32%	4,909.83	-	4,909.83	298.09	5,207.93
Accounting Department	5.00	0.77%	2,888.14	-	2,888.14	175.35	3,063.49
County Treasurer	3.00	0.46%	1,732.88	-	1,732.88	105.21	1,838.09
County Administrator	3.00	0.46%	1,732.88	-	1,732.88	105.21	1,838.09
Corporation Counsel	6.00	0.93%	3,465.77	-	3,465.77	210.42	3,676.18
Court Commissioner	2.00	0.31%	1,155.26	-	1,155.26	70.14	1,225.39
Sheriff's Office	148.43	22.97%	85,737.27	-	85,737.27	5,205.40	90,942.67
Clerk of Courts	12.00	1.86%	6,931.53	-	6,931.53	420.84	7,352.37
Child Support	11.52	1.78%	6,654.27	-	6,654.27	404.00	7,058.27
Human Services	117.29	18.15%	67,749.94	-	67,749.94	4,113.33	71,863.27
Health Care Center	122.91	19.02%	70,996.21	-	70,996.21	4,310.42	75,306.63
Public Health	36.54	5.65%	21,106.51	-	21,106.51	1,281.45	22,387.96
ADRC	24.31	3.76%	14,042.13	-	14,042.13	852.55	14,894.67
Highway	64.00	9.90%	36,968.17	-	36,968.17	2,244.46	39,212.63
Probate Court	2.00	0.31%	1,155.26	-	1,155.26	70.14	1,225.39
Circuit Courts	3.25	0.50%	1,877.29	-	1,877.29	113.98	1,991.27
UW-Extension	2.30	0.36%	1,328.54	-	1,328.54	80.66	1,409.20
Veterans Service	5.00	0.77%	2,888.14	-	2,888.14	175.35	3,063.49
Emergency Management	1.75	0.27%	1,010.85	-	1,010.85	61.37	1,072.22
District Attorney	7.80	1.21%	4,505.50	-	4,505.50	273.54	4,779.04
Register of Deeds	3.00	0.46%	1,732.88	-	1,732.88	105.21	1,838.09
Land Conservation, Planning & Zoning	19.09	2.95%	11,026.91	-	11,026.91	669.48	11,696.39
County Clerk	4.00	0.62%	2,310.51	-	2,310.51	140.28	2,450.79
Justice, Diversion & Support Program	6.50	1.01%	3,754.58	-	3,754.58	227.95	3,982.53
All Other Departments	9.50	1.47%	5,487.46	-	5,487.46	333.16	5,820.62
Total	646.19	100.00%	\$ 373,257.20	\$ -	\$ 373,257.20	\$ 22,047.99	\$ 395,305.18

Allocation Basis: Number of Full Time Equivalent Employees by Department

Allocation Source: County Personnel Records & Reports

DEPARTMENT 6
FISCAL 2022

SAUK COUNTY, WISCONSIN
PERSONNEL
FUNCTIONAL COST ALLOCATIONS

Department: Personnel
Function: Labor Relations

Total 1st Tier Allocation \$ 19,047.52
Total 2nd Tier Allocation 1,061.93

Total Allocated Cost \$ 20,109.46

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<hr/>							
Grantee Department							
<hr/>							
Sheriff's Office	87.00	100.00%	19,047.52	-	19,047.52	1,061.93	20,109.46
<hr/>							
Total	87.00	100.00%	\$ 19,047.52	\$ -	\$ 19,047.52	\$ 1,061.93	\$ 20,109.46
<hr/>							

Allocation Basis: Number of Represented Employees by Department during 2022

Allocation Source: Personnel Records & Reports

DEPARTMENT 6
FISCAL 2022

SAUK COUNTY, WISCONSIN
PERSONNEL
FUNCTIONAL COST ALLOCATIONS

Department: Personnel
Function: Health Care Center

Total 1st Tier Allocation \$ 6,060.57
Total 2nd Tier Allocation 337.89

Total Allocated Cost \$ 6,398.46

	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%	6,060.57	-	6,060.57	337.89	6,398.46
<hr/>							
Total	100.00	100.00%	\$ 6,060.57	\$ -	\$ 6,060.57	\$ 337.89	\$ 6,398.46
<hr/>							

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Personnel Activity Reports by Department Employees

DEPARTMENT 6
FISCAL 2022

SAUK COUNTY, WISCONSIN
PERSONNEL
FUNCTIONAL COST ALLOCATIONS

Department: Personnel
Function: Department Specific

Total 1st Tier Allocation \$ 28,903.67
Total 2nd Tier Allocation 1,703.73
Total Allocated Cost \$ 30,607.40

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Risk Management - P & L Insurance	16,858.50	72.25%	20,881.76	-	20,881.76	-	20,881.76
Corporation Counsel	2,162.00	9.27%	2,677.96	-	2,677.96	568.76	3,246.72
Sheriff's Office	1,288.56	5.52%	1,596.07	-	1,596.07	338.98	1,935.06
Health Care Center	2,255.80	9.67%	2,794.14	-	2,794.14	593.43	3,387.58
Public Health	769.98	3.30%	953.73	-	953.73	202.56	1,156.29
Total	23,334.84	100.00%	\$ 28,903.67	\$ -	\$ 28,903.67	\$ 1,703.73	\$ 30,607.40

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: County Financial Records and Reports & Completed 2022 Personnel Activity Reports

DEPARTMENT 6
FISCAL 2022

SAUK COUNTY, WISCONSIN
PERSONNEL
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Personnel

Grantee Department	Total	Personnel Administration	Labor Relations	Health Care Center
Building Depreciation	\$ -	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-	-
Audit & Consulting Services	-	-	-	-
Risk Management - P & L Insurance	21,459.39	577.63	-	-
Building Services & Communications	7,220.35	7,220.35	-	-
Personnel	2,310.51	2,310.51	-	-
Management Information Systems	5,207.93	5,207.93	-	-
Accounting Department	3,063.49	3,063.49	-	-
County Treasurer	1,838.09	1,838.09	-	-
County Administrator	1,838.09	1,838.09	-	-
Corporation Counsel	6,922.90	3,676.18	-	-
Court Commissioner	1,225.39	1,225.39	-	-
Sheriff's Office	112,987.18	90,942.67	20,109.46	-
Clerk of Courts	7,352.37	7,352.37	-	-
Child Support	7,058.27	7,058.27	-	-
Human Services	71,863.27	71,863.27	-	-
Health Care Center	85,092.67	75,306.63	-	6,398.46
Public Health	23,544.25	22,387.96	-	-
ADRC	14,894.67	14,894.67	-	-
Highway	39,212.63	39,212.63	-	-
Probate Court	1,225.39	1,225.39	-	-
Circuit Courts	1,991.27	1,991.27	-	-
Landfill	-	-	-	-
UW-Extension	1,409.20	1,409.20	-	-
Veterans Service	3,063.49	3,063.49	-	-
Emergency Management	1,072.22	1,072.22	-	-
District Attorney	4,779.04	4,779.04	-	-
Register of Deeds	1,838.09	1,838.09	-	-
Land Conservation, Planning & Zoning	11,696.39	11,696.39	-	-
County Clerk	2,450.79	2,450.79	-	-
Justice, Diversion & Support Program	3,982.53	3,982.53	-	-
All Other Departments	5,820.62	5,820.62	-	-
Total	\$ 452,420.50	\$ 395,305.18	\$ 20,109.46	\$ 6,398.46

DEPARTMENT 6
FISCAL 2022

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	20,881.76
Building Services & Communications	-
Personnel	-
Management Information Systems	-
Accounting Department	-
County Treasurer	-
County Administrator	-
Corporation Counsel	3,246.72
Court Commissioner	-
Sheriff's Office	1,935.06
Clerk of Courts	-
Child Support	-
Human Services	-
Health Care Center	3,387.58
Public Health	1,156.29
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	\$ 30,607.40

**DEPARTMENT 7
FISCAL 2022**

**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 2022 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 2022.
- **General Operations**: Costs associated with the operation of general systems within the County are allocated based on the number of devices (laptops, workstations, monitors, printers, copiers, etc.) by department.
- **Department Specific**: Costs of departmental changes, associated with consulting, professional services and maintenance contracts that benefit specific departments have been identified and allocated directly to those departments.

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

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 7
FISCAL 2022

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	\$ 602,968.57	\$ 110,908.12	\$ 339,715.00	\$ 152,345.45	\$ -
Fringe Benefits	171,077.46	31,467.44	96,385.75	43,224.26	-
Consultant & Contractual	189,272.77	-	-	161,297.77	27,975.00
Telephone	42,488.13	-	-	42,488.13	-
911 Expenses	90,081.12	-	-	-	90,081.12
Computer Support & Maintenance	1,254,619.50	-	-	825,713.91	428,905.59
Postage & Box Rent	127.71	127.71	-	-	-
Subscriptions & Dues	425.00	425.00	-	-	-
Travel, Training & Meals	3,448.94	3,448.94	-	-	-
Operating / Meeting Supplies	55,605.58	-	-	55,605.58	-
Capital Outlay	456,853.92	-	-	454,475.67	2,378.25
Total Expenditures	\$ 2,866,968.70	\$ 146,377.21	\$ 436,100.76	\$ 1,735,150.77	\$ 549,339.96
Cost Adjustments:					
General Property Taxes	(1,500,826.00)	(1,500,826.00)	-	-	-
Local Government Agency Payments	(13,379.49)	-	-	(13,379.49)	-
Sale of Materials and Supplies	(30.33)	(30.33)	-	-	-
Total Cost Adjustments	\$ (1,514,235.82)	\$ (1,500,856.33)	\$ -	\$ (13,379.49)	\$ -
General & Administrative Allocation	-	(146,115.08)	23,421.71	93,189.92	29,503.46
Disallowed / Capitalized	1,386,004.38	1,500,594.20	(3,803.81)	(110,786.01)	-
Incoming Costs					
1st Allocation					
Building Depreciation	8,375.48	-	1,342.56	5,341.75	1,691.17
Equipment Depreciation	75,896.27	-	12,165.89	48,405.46	15,324.92
Audit & Consulting Services	1,424.41	-	228.33	908.47	287.62
Risk Management - P & L Insurance	3,797.30	-	608.69	2,421.86	766.75
Building Services & Communications	34,297.41	-	5,497.75	21,874.35	6,925.31
Personnel	4,909.83	-	787.03	3,131.42	991.39
Total 1st Allocation	128,700.70	-	20,630.25	82,083.30	25,987.16
General & Administrative Allocation	-	-	-	-	-

DEPARTMENT 7
FISCAL 2022

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
Unallocated	-	-	-	-	-
Total 1st Tier Allocation	\$ 2,867,437.96	\$ -	\$ 476,348.90	\$ 1,786,258.49	\$ 604,830.57
2nd Allocation					
Building Depreciation	3.55	-	0.57	2.27	0.72
Equipment Depreciation	15.53	-	2.49	9.90	3.14
Audit & Consulting Services	10.75	-	1.72	6.86	2.17
Risk Management - P & L Insurance	161.26	-	25.85	102.85	32.56
Building Services & Communications	1,515.77	-	242.97	966.73	306.06
Personnel	298.09	-	47.78	190.12	60.19
Management Information Systems	153,350.07	-	24,581.45	97,804.28	30,964.34
Accounting Department	11,768.71	-	1,886.48	7,505.90	2,376.33
County Treasurer	2,776.74	-	445.10	1,770.96	560.68
County Administrator	2,322.17	-	372.24	1,481.05	468.89
Corporation Counsel	1,468.63	-	235.42	936.67	296.54
Court Commissioner	-	-	-	-	-
Sheriff's Office	-	-	-	-	-
Clerk of Courts	-	-	-	-	-
Total 2nd Allocation	173,691.27	-	27,842.07	110,777.58	35,071.62
General & Administrative Allocation	-	-	-	-	-
Unallocated	-	-	-	-	-
Total 2nd Tier Allocation	\$ 173,691.27	\$ -	\$ 27,842.07	\$ 110,777.58	\$ 35,071.62
Total Incoming Costs	302,391.97	-	48,472.32	192,860.88	61,058.78
Total Allocated Cost	\$ 3,041,129.23	\$ -	\$ 504,190.97	\$ 1,897,036.07	\$ 639,902.20

DEPARTMENT 7
FISCAL 2022

SAUK COUNTY, WISCONSIN
MANAGEMENT INFORMATION SYSTEMS
FUNCTIONAL COST ALLOCATIONS

Department: Management Information Systems
Function: Programming & Technical Support

Total 1st Tier Allocation \$ 476,348.90
Total 2nd Tier Allocation 27,842.07

Total Allocated Cost \$ 504,190.97

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Building Services & Communications	91.82	1.02%	4,874.09	-	4,874.09	-	4,874.09
Personnel	154.96	1.73%	8,225.75	-	8,225.75	-	8,225.75
Accounting Department	177.74	1.98%	9,434.99	-	9,434.99	567.06	10,002.04
County Treasurer	62.17	0.69%	3,300.17	-	3,300.17	198.35	3,498.52
County Administrator	81.02	0.90%	4,300.79	-	4,300.79	258.48	4,559.28
Corporation Counsel	124.48	1.39%	6,607.78	-	6,607.78	397.14	7,004.92
Court Commissioner	13.63	0.15%	723.52	-	723.52	43.48	767.01
Sheriff's Office	683.10	7.61%	36,261.05	-	36,261.05	2,179.35	38,440.40
Clerk of Courts	33.96	0.38%	1,802.70	-	1,802.70	108.35	1,911.05
Child Support	165.06	1.84%	8,761.89	-	8,761.89	526.60	9,288.50
Human Services	1,238.35	13.80%	65,735.42	-	65,735.42	3,950.81	69,686.23
Health Care Center	450.72	5.02%	23,925.60	-	23,925.60	1,437.97	25,363.57
Public Health	591.85	6.60%	31,417.22	-	31,417.22	1,888.23	33,305.44
ADRC	299.72	3.34%	15,910.06	-	15,910.06	956.22	16,866.28
Highway	171.93	1.92%	9,126.57	-	9,126.57	548.52	9,675.10
Probate Court	4.94	0.06%	262.23	-	262.23	15.76	277.99
Circuit Courts	12.81	0.14%	679.99	-	679.99	40.87	720.86
UW-Extension	70.67	0.79%	3,751.38	-	3,751.38	225.46	3,976.85
Veterans Service	85.08	0.95%	4,516.31	-	4,516.31	271.44	4,787.75
Emergency Management	63.95	0.71%	3,394.66	-	3,394.66	204.03	3,598.69
District Attorney	39.46	0.44%	2,094.66	-	2,094.66	125.89	2,220.55
Register of Deeds	29.47	0.33%	1,564.36	-	1,564.36	94.02	1,658.38
Land Conservation, Planning & Zoning	444.79	4.96%	23,610.82	-	23,610.82	1,419.05	25,029.87
County Clerk	189.90	2.12%	10,080.48	-	10,080.48	605.85	10,686.33
Justice, Diversion & Support Program	86.76	0.97%	4,605.49	-	4,605.49	276.80	4,882.28
All Other Departments	3,605.31	40.18%	191,380.93	-	191,380.93	11,502.32	202,883.25
Total	8,973.65	100.00%	\$ 476,348.90	\$ -	\$ 476,348.90	\$ 27,842.07	\$ 504,190.97

Allocation Basis: Hours of Support Provided to Benefiting Departments During 2022

Allocation Source: MIS Department Personnel Activity Reports and Time Logs

DEPARTMENT 7
FISCAL 2022

SAUK COUNTY, WISCONSIN
MANAGEMENT INFORMATION SYSTEMS
FUNCTIONAL COST ALLOCATIONS

Department: Management Information Systems
Function: General Operations

Total 1st Tier Allocation \$ 1,786,258.49
Total 2nd Tier Allocation 110,777.58

Total Allocated Cost \$ 1,897,036.07

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Risk Management - P & L Insurance	4	0.13%	2,320.57	-	2,320.57	-	2,320.57
Building Services & Communications	67	2.18%	38,869.54	(14,253.42)	24,616.12	-	24,616.12
Personnel	27	0.88%	15,663.85	(31,108.24)	(15,444.39)	-	(15,444.39)
Management Information Systems	257	8.35%	149,096.60	-	149,096.60	-	149,096.60
Accounting Department	23	0.75%	13,343.28	(189,462.87)	(176,119.59)	935.35	(175,184.25)
County Treasurer	36	1.17%	20,885.13	(55,370.17)	(34,485.04)	1,464.02	(33,021.02)
County Administrator	23	0.75%	13,343.28	(10,176.22)	3,167.06	935.35	4,102.40
Corporation Counsel	28	0.91%	16,243.99	(17,111.57)	(867.58)	1,138.68	271.10
Court Commissioner	4	0.13%	2,320.57	(488.35)	1,832.22	162.67	1,994.89
Sheriff's Office	475	15.43%	275,567.65	(302,210.60)	(26,642.95)	19,316.94	(7,326.01)
Clerk of Courts	22	0.71%	12,763.13	(8,776.59)	3,986.54	894.68	4,881.22
Child Support	65	2.11%	37,709.26	(25,119.25)	12,590.01	2,643.37	15,233.38
Human Services	686	22.28%	397,977.69	(373,351.85)	24,625.84	27,897.73	52,523.58
Health Care Center	241	7.83%	139,814.32	(77,022.74)	62,791.58	9,800.81	72,592.39
Public Health	211	6.85%	122,410.05	(91,305.13)	31,104.92	8,580.79	39,685.71
ADRC	149	4.84%	86,441.22	(35,863.92)	50,577.30	6,059.42	56,636.72
Highway	131	4.25%	75,998.66	(35,154.45)	40,844.21	5,327.41	46,171.62
Probate Court	4	0.13%	2,320.57	(2,286.98)	33.59	162.67	196.26
Circuit Courts	12	0.39%	6,961.71	(7,094.82)	(133.11)	488.01	354.90
UW-Extension	58	1.88%	33,648.26	(17,354.85)	16,293.41	2,358.70	18,652.11
Veterans Service	30	0.97%	17,404.27	(11,152.69)	6,251.58	1,220.02	7,471.60
Emergency Management	91	2.96%	52,792.96	(3,347.69)	49,445.27	3,700.72	53,145.99
District Attorney	54	1.75%	31,327.69	(3,787.67)	27,540.02	2,196.03	29,736.05
Register of Deeds	33	1.07%	19,144.70	(6,097.92)	13,046.78	1,342.02	14,388.80
Land Conservation, Planning & Zoning	120	3.90%	69,617.09	(43,103.19)	26,513.90	4,880.07	31,393.97
County Clerk	35	1.14%	20,304.98	(4,726.13)	15,578.85	1,423.35	17,002.21
Justice, Diversion & Support Program	51	1.66%	29,587.26	(28,849.17)	738.09	2,074.03	2,812.12
All Other Departments	142	4.61%	82,380.22	(118,141.43)	(35,761.21)	5,774.75	(29,986.46)
Total	3,079	100.00%	\$ 1,786,258.49	\$ (1,512,717.91)	\$ 273,540.58	\$ 110,777.58	\$ 384,318.16

Allocation Basis: Computer Inventory by Department

Allocation Source: MIS Department - Inventory Allocation Records

DEPARTMENT 7
FISCAL 2022

SAUK COUNTY, WISCONSIN
MANAGEMENT INFORMATION SYSTEMS
FUNCTIONAL COST ALLOCATIONS

Department: Management Information Systems
Function: Department Specific

Total 1st Tier Allocation \$ 604,830.57
Total 2nd Tier Allocation 35,071.62

Total Allocated Cost \$ 639,902.20

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Personnel	405.86	0.07%	446.86	-	446.86	-	446.86
Management Information Systems	3,863.23	0.70%	4,253.47	-	4,253.47	-	4,253.47
Accounting Department	181,892.12	33.11%	200,265.64	-	200,265.64	11,703.53	211,969.16
County Treasurer	67,808.75	12.34%	74,658.33	-	74,658.33	4,363.03	79,021.37
Sheriff's Office	213,320.40	38.83%	234,868.59	-	234,868.59	13,725.72	248,594.32
Human Services	1,512.00	0.28%	1,664.73	-	1,664.73	97.29	1,762.02
Health Care Center	3,622.72	0.66%	3,988.66	-	3,988.66	233.10	4,221.76
Public Health	43,100.80	7.85%	47,454.55	-	47,454.55	2,773.24	50,227.80
Register of Deeds	10,220.00	1.86%	11,252.36	-	11,252.36	657.59	11,909.94
Land Conservation, Planning & Zoning	1,803.84	0.33%	1,986.05	-	1,986.05	116.06	2,102.12
County Clerk	526.12	0.10%	579.27	-	579.27	33.85	613.12
All Other Departments	21,264.11	3.87%	23,412.07	-	23,412.07	1,368.20	24,780.27
Total	549,339.95	100.00%	\$ 604,830.57	\$ -	\$ 604,830.57	\$ 35,071.62	\$ 639,902.20

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Accounting Department and MIS - Records & Reports

**DEPARTMENT 7
FISCAL 2022**

**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	2,320.57	-	2,320.57	-
Building Services & Communications	29,490.21	4,874.09	24,616.12	-
Personnel	(6,771.78)	8,225.75	(15,444.39)	446.86
Management Information Systems	153,350.07	-	149,096.60	4,253.47
Accounting Department	46,786.96	10,002.04	(175,184.25)	211,969.16
County Treasurer	49,498.87	3,498.52	(33,021.02)	79,021.37
County Administrator	8,661.68	4,559.28	4,102.40	-
Corporation Counsel	7,276.02	7,004.92	271.10	-
Court Commissioner	2,761.90	767.01	1,994.89	-
Sheriff's Office	279,708.70	38,440.40	(7,326.01)	248,594.32
Clerk of Courts	6,792.27	1,911.05	4,881.22	-
Child Support	24,521.87	9,288.50	15,233.38	-
Human Services	123,971.83	69,686.23	52,523.58	1,762.02
Health Care Center	102,177.72	25,363.57	72,592.39	4,221.76
Public Health	123,218.95	33,305.44	39,685.71	50,227.80
ADRC	73,503.00	16,866.28	56,636.72	-
Highway	55,846.71	9,675.10	46,171.62	-
Probate Court	474.25	277.99	196.26	-
Circuit Courts	1,075.76	720.86	354.90	-
Landfill	-	-	-	-
UW-Extension	22,628.96	3,976.85	18,652.11	-
Veterans Service	12,259.35	4,787.75	7,471.60	-
Emergency Management	56,744.68	3,598.69	53,145.99	-
District Attorney	31,956.60	2,220.55	29,736.05	-
Register of Deeds	27,957.12	1,658.38	14,388.80	11,909.94
Land Conservation, Planning & Zoning	58,525.96	25,029.87	31,393.97	2,102.12
County Clerk	28,301.65	10,686.33	17,002.21	613.12
Justice, Diversion & Support Program	7,694.41	4,882.28	2,812.12	-
All Other Departments	197,677.06	202,883.25	(29,986.46)	24,780.27
Total	\$ 1,528,411.32	\$ 504,190.97	\$ 384,318.16	\$ 639,902.20

**DEPARTMENT 8
FISCAL 2022**

**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 2022 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 2022.
- **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 2022.
- **Child Support**: Costs associated with the preparation of the monthly expenditure reports for Child Support are allocated to that program based on direct effort. Amounts previously direct billed have been appropriately offset against allocated costs.

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

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 8
FISCAL 2022

SAUK COUNTY, WISCONSIN
ACCOUNTING DEPARTMENT
DEPARTMENTAL COSTS BY FUNCTION

Department: Accounting Department

Functions:	Total	General & Administrative	General Accounting	Payroll
Expenditures:				
Salaries & Wages	\$ 394,849.53	\$ 5,524.21	\$ 207,157.88	\$ 116,008.41
Fringe Benefits	139,416.09	1,950.52	73,144.68	40,961.02
Contracted Services	68,371.50	-	64,350.00	4,021.50
Postage and Box Rent	650.63	650.63	-	-
Office Supplies	3,705.74	3,705.74	-	-
Photo Copies	326.66	326.66	-	-
Forms and Printing	958.00	958.00	-	-
MIS Department Chargebacks	189,462.87	189,462.87	-	-
Subscriptions & Dues	957.00	957.00	-	-
Seminars & Registrations	405.00	405.00	-	-
Advertising	217.96	217.96	-	-
Mileage	210.58	210.58	-	-
Meals and Lodging	453.40	453.40	-	-
Total Expenditures	\$ 799,984.96	\$ 204,822.57	\$ 344,652.56	\$ 160,990.93
Cost Adjustments:				
General Property Taxes	(800,710.00)	-	-	-
Administrative Fees	(1,026.00)	-	-	(1,026.00)
Auditing & Consulting Services to Dept. 3	(64,350.00)	-	(64,350.00)	-
Total Cost Adjustments	\$ (866,086.00)	\$ -	\$ (64,350.00)	\$ (1,026.00)
General & Administrative Allocation	(0.00)	(94,164.38)	50,104.36	28,058.44
Disallowed / Capitalized	667,633.08	(110,658.19)	-	(8,573.11)
Incoming Costs				
1st Allocation				
Building Depreciation	3,923.10	-	2,271.83	1,061.20
Equipment Depreciation	6,235.59	-	3,610.97	1,686.72
Audit & Consulting Services	763.37	-	442.06	206.49
Risk Management - P & L Insurance	2,233.71	-	1,293.52	604.22
Building Services & Communications	10,624.33	-	6,152.44	2,873.87
Personnel	2,888.14	-	1,672.49	781.24

DEPARTMENT 8
FISCAL 2022

SAUK COUNTY, WISCONSIN
ACCOUNTING DEPARTMENT
DEPARTMENTAL COSTS BY FUNCTION

Department: Accounting Department

Functions:	Total	General & Administrative	General Accounting	Payroll
Management Information Systems	33,581.03	-	19,446.44	9,083.64
Total 1st Allocation	60,249.26	-	34,889.74	16,297.38
General & Administrative Allocation	-	-	-	-
Unallocated	(1,189.07)	-	-	-
Total 1st Tier Allocation	\$ 720,841.49	\$ -	\$ 365,296.65	\$ 195,747.64
2nd Allocation				
Building Depreciation	1.67	-	0.96	0.45
Equipment Depreciation	1.28	-	0.74	0.35
Audit & Consulting Services	6.25	-	3.62	1.69
Risk Management - P & L Insurance	94.86	-	54.93	25.66
Building Services & Communications	320.77	-	185.75	86.77
Personnel	175.35	-	101.54	47.43
Management Information Systems	13,205.93	-	7,647.42	3,572.19
Accounting Department	2,681.43	-	1,552.79	725.33
County Treasurer	723.64	-	419.05	195.74
County Administrator	4,273.22	-	2,474.58	1,155.90
Corporation Counsel	3,749.67	-	2,171.40	1,014.28
Court Commissioner	-	-	-	-
Sheriff's Office	-	-	-	-
Clerk of Courts	-	-	-	-
Total 2nd Allocation	25,234.05	-	14,612.79	6,825.79
General & Administrative Allocation	-	-	-	-
Unallocated	(498.01)	-	-	-
Total 2nd Tier Allocation	\$ 25,234.05	\$ -	\$ 14,612.79	\$ 6,825.79
Total Incoming Costs	144,045.49	-	49,502.53	23,123.17
Total Allocated Cost	\$ 685,328.27	\$ -	\$ 379,909.44	\$ 202,573.43

DEPARTMENT 8
FISCAL 2022

SAUK COUNTY, WISCONSIN
ACCOUNTING DEPARTMENT
DEPARTMENTAL COSTS BY FUNCTION

Department: Accounting Department

Functions:	Budgets	Child Support	General Government
Expenditures:			
Salaries & Wages	\$ 56,031.27	\$ 1,446.85	\$ 8,680.90
Fringe Benefits	19,783.89	510.87	3,065.11
Contracted Services	-	-	-
Postage and Box Rent	-	-	-
Office Supplies	-	-	-
Photo Copies	-	-	-
Forms and Printing	-	-	-
MIS Department Chargebacks	-	-	-
Subscriptions & Dues	-	-	-
Seminars & Registrations	-	-	-
Advertising	-	-	-
Mileage	-	-	-
Meals and Lodging	-	-	-
Total Expenditures	\$ 75,815.17	\$ 1,957.72	\$ 11,746.01
Cost Adjustments:			
General Property Taxes	-	-	(800,710.00)
Administrative Fees	-	-	-
Auditing & Consulting Services to Dept. 3	-	-	-
Total Cost Adjustments	\$ -	\$ -	\$ (800,710.00)
General & Administrative Allocation	13,552.04	349.94	2,099.61
Disallowed / Capitalized	-	-	786,864.38
Incoming Costs			
1st Allocation			
Building Depreciation	499.75	12.90	77.43
Equipment Depreciation	794.32	20.51	123.06
Audit & Consulting Services	97.24	2.51	15.07
Risk Management - P & L Insurance	284.54	7.35	44.08
Building Services & Communications	1,353.39	34.95	209.68
Personnel	367.91	9.50	57.00

DEPARTMENT 8
FISCAL 2022

SAUK COUNTY, WISCONSIN
ACCOUNTING DEPARTMENT
DEPARTMENTAL COSTS BY FUNCTION

Department: Accounting Department

Functions:	Budgets	Child Support	General Government
Management Information Systems	4,277.74	110.46	662.75
Total 1st Allocation	7,674.89	198.18	1,189.07
General & Administrative Allocation	-	-	-
Unallocated	-	-	(1,189.07)
Total 1st Tier Allocation	\$ 97,042.10	\$ 2,505.85	\$ -
2nd Allocation			
Building Depreciation	0.21	0.01	0.03
Equipment Depreciation	0.16	0.00	0.03
Audit & Consulting Services	0.80	0.02	0.12
Risk Management - P & L Insurance	12.08	0.31	1.87
Building Services & Communications	40.86	1.06	6.33
Personnel	22.34	0.58	3.46
Management Information Systems	1,682.25	43.44	260.63
Accounting Department	341.58	8.82	52.92
County Treasurer	92.18	2.38	14.28
County Administrator	544.35	14.06	84.34
Corporation Counsel	477.65	12.33	74.00
Court Commissioner	-	-	-
Sheriff's Office	-	-	-
Clerk of Courts	-	-	-
Total 2nd Allocation	3,214.46	83.00	498.01
General & Administrative Allocation	-	-	-
Unallocated	-	-	(498.01)
Total 2nd Tier Allocation	\$ 3,214.46	\$ 83.00	\$ -
Total Incoming Costs	10,889.35	281.19	-
Total Allocated Cost	\$ 100,256.55	\$ 2,588.85	\$ -

DEPARTMENT 8
FISCAL 2022

SAUK COUNTY, WISCONSIN
ACCOUNTING DEPARTMENT
FUNCTIONAL COST ALLOCATIONS

Department: Accounting Department
Function: General Accounting

Total 1st Tier Allocation \$ 365,296.65
Total 2nd Tier Allocation 14,612.79

Total Allocated Cost \$ 379,909.44

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Risk Management - P & L Insurance	238	0.42%	1,532.70	-	1,532.70	-	1,532.70
Building Services & Communications	2,059	3.63%	13,259.75	-	13,259.75	-	13,259.75
Personnel	283	0.50%	1,822.49	-	1,822.49	-	1,822.49
Management Information Systems	1,092	1.93%	7,032.37	-	7,032.37	-	7,032.37
Accounting Department	164	0.29%	1,056.14	-	1,056.14	-	1,056.14
County Treasurer	1,048	1.85%	6,749.01	-	6,749.01	289.56	7,038.57
County Administrator	326	0.57%	2,099.41	-	2,099.41	90.07	2,189.48
Corporation Counsel	655	1.15%	4,218.13	-	4,218.13	180.97	4,399.11
Court Commissioner	237	0.42%	1,526.26	-	1,526.26	65.48	1,591.74
Sheriff's Office	3,028	5.34%	19,500.00	-	19,500.00	836.63	20,336.63
Clerk of Courts	1,239	2.18%	7,979.03	-	7,979.03	342.33	8,321.36
Child Support	469	0.83%	3,020.31	-	3,020.31	129.58	3,149.89
Human Services	7,942	14.00%	51,145.65	-	51,145.65	2,194.35	53,340.00
Public Health	5,101	8.99%	32,849.91	-	32,849.91	1,409.39	34,259.30
ADRC	5,863	10.34%	37,757.11	-	37,757.11	1,619.93	39,377.04
Highway	6,409	11.30%	41,273.29	-	41,273.29	1,770.79	43,044.08
Probate Court	179	0.32%	1,152.74	-	1,152.74	49.46	1,202.20
Circuit Courts	690	1.22%	4,443.53	-	4,443.53	190.64	4,634.17
Landfill	204	0.36%	1,313.74	-	1,313.74	56.36	1,370.10
UW-Extension	323	0.57%	2,080.09	-	2,080.09	89.24	2,169.33
Veterans Service	196	0.35%	1,262.22	-	1,262.22	54.15	1,316.37
Emergency Management	199	0.35%	1,281.54	-	1,281.54	54.98	1,336.52
District Attorney	316	0.56%	2,035.01	-	2,035.01	87.31	2,122.32
Register of Deeds	860	1.52%	5,538.31	-	5,538.31	237.62	5,775.93
Land Conservation, Planning & Zoning	2,649	4.67%	17,059.28	-	17,059.28	731.91	17,791.19
County Clerk	295	0.52%	1,899.77	-	1,899.77	81.51	1,981.28
Justice, Diversion & Support Program	635	1.12%	4,089.33	-	4,089.33	175.45	4,264.78
All Other Departments	14,025	24.72%	90,319.54	-	90,319.54	3,875.06	94,194.60
Total	56,724	100.00%	\$ 365,296.65	\$ -	\$ 365,296.65	\$ 14,612.79	\$ 379,909.44

Allocation Basis: Accounting Transactions by Department During 2022 - Excluding the Health Care Center

Allocation Source: Financial Records & Reports - Accounting Department

DEPARTMENT 8
FISCAL 2022

SAUK COUNTY, WISCONSIN
ACCOUNTING DEPARTMENT
FUNCTIONAL COST ALLOCATIONS

Department: Accounting Department
Function: Payroll

Total 1st Tier Allocation \$ 195,747.64
Total 2nd Tier Allocation 6,825.79

Total Allocated Cost \$ 202,573.43

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Risk Management - P & L Insurance	25	0.15%	289.48	-	289.48	-	289.48
Building Services & Communications	323	1.91%	3,740.11	-	3,740.11	-	3,740.11
Personnel	102	0.60%	1,181.09	-	1,181.09	-	1,181.09
Management Information Systems	224	1.33%	2,593.76	-	2,593.76	-	2,593.76
Accounting Department	130	0.77%	1,505.31	-	1,505.31	-	1,505.31
County Treasurer	77	0.46%	891.60	-	891.60	32.64	924.25
County Administrator	75	0.44%	868.45	-	868.45	31.80	900.24
Corporation Counsel	155	0.92%	1,794.79	-	1,794.79	65.71	1,860.50
Court Commissioner	51	0.30%	590.54	-	590.54	21.62	612.16
Sheriff's Office	3,773	22.32%	43,688.60	-	43,688.60	1,599.51	45,288.11
Clerk of Courts	313	1.85%	3,624.31	-	3,624.31	132.69	3,757.00
Child Support	296	1.75%	3,427.47	-	3,427.47	125.48	3,552.95
Human Services	3,036	17.96%	35,154.68	-	35,154.68	1,287.07	36,441.75
Health Care Center	3,131	18.52%	36,254.71	-	36,254.71	1,327.34	37,582.05
Public Health	940	5.56%	10,884.52	-	10,884.52	398.50	11,283.02
ADRC	624	3.69%	7,225.47	-	7,225.47	264.54	7,490.00
Highway	1,653	9.78%	19,140.54	-	19,140.54	700.77	19,841.31
Probate Court	52	0.31%	602.12	-	602.12	22.04	624.17
Circuit Courts	85	0.50%	984.24	-	984.24	36.03	1,020.27
UW-Extension	60	0.35%	694.76	-	694.76	25.44	720.19
Veterans Service	130	0.77%	1,505.31	-	1,505.31	55.11	1,560.42
Emergency Management	45	0.27%	521.07	-	521.07	19.08	540.14
District Attorney	204	1.21%	2,362.17	-	2,362.17	86.48	2,448.65
Register of Deeds	77	0.46%	891.60	-	891.60	32.64	924.25
Land Conservation, Planning & Zoning	494	2.92%	5,720.16	-	5,720.16	209.42	5,929.59
County Clerk	104	0.62%	1,204.24	-	1,204.24	44.09	1,248.33
Justice, Diversion & Support Program	163	0.96%	1,887.42	-	1,887.42	69.10	1,956.52
All Other Departments	563	3.33%	6,519.13	-	6,519.13	238.68	6,757.81
Total	16,905	100.00%	\$ 195,747.64	\$ -	\$ 195,747.64	\$ 6,825.79	\$ 202,573.43

Allocation Basis: Payroll Disbursements Issued by Department During 2022

Allocation Source: Financial Records & Reports - Accounting Department

DEPARTMENT 8
FISCAL 2022

SAUK COUNTY, WISCONSIN
ACCOUNTING DEPARTMENT
FUNCTIONAL COST ALLOCATIONS

Department: Accounting Department
Function: Budgets

Total 1st Tier Allocation \$ 97,042.10
Total 2nd Tier Allocation 3,214.46

Total Allocated Cost \$ 100,256.55

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Risk Management - P & L Insurance	63	0.14%	134.98	-	134.98	-	134.98
Building Services & Communications	1,743	3.85%	3,734.53	-	3,734.53	-	3,734.53
Personnel	206	0.45%	441.37	-	441.37	-	441.37
Management Information Systems	1,000	2.21%	2,142.59	-	2,142.59	-	2,142.59
Accounting Department	56	0.12%	119.98	-	119.98	-	119.98
County Treasurer	719	1.59%	1,540.52	-	1,540.52	54.74	1,595.26
County Administrator	180	0.40%	385.67	-	385.67	13.70	399.37
Corporation Counsel	542	1.20%	1,161.28	-	1,161.28	41.26	1,202.54
Court Commissioner	144	0.32%	308.53	-	308.53	10.96	319.50
Sheriff's Office	2,610	5.76%	5,592.15	-	5,592.15	198.70	5,790.85
Clerk of Courts	1,072	2.37%	2,296.85	-	2,296.85	81.61	2,378.46
Child Support	319	0.70%	683.49	-	683.49	24.29	707.77
Human Services	5,139	11.35%	11,010.76	-	11,010.76	391.23	11,401.98
Health Care Center	2,585	5.71%	5,538.59	-	5,538.59	196.79	5,735.38
Public Health	3,856	8.51%	8,261.82	-	8,261.82	293.55	8,555.37
ADRC	5,027	11.10%	10,770.79	-	10,770.79	382.70	11,153.49
Highway	4,902	10.82%	10,502.97	-	10,502.97	373.18	10,876.15
Probate Court	117	0.26%	250.68	-	250.68	8.91	259.59
Circuit Courts	595	1.31%	1,274.84	-	1,274.84	45.30	1,320.14
Landfill	123	0.27%	263.54	-	263.54	9.36	272.90
UW-Extension	198	0.44%	424.23	-	424.23	15.07	439.31
Veterans Service	121	0.27%	259.25	-	259.25	9.21	268.46
Emergency Management	111	0.25%	237.83	-	237.83	8.45	246.28
District Attorney	198	0.44%	424.23	-	424.23	15.07	439.31
Register of Deeds	771	1.70%	1,651.94	-	1,651.94	58.70	1,710.63
Land Conservation, Planning & Zoning	2,350	5.19%	5,035.08	-	5,035.08	178.90	5,213.98
County Clerk	196	0.43%	419.95	-	419.95	14.92	434.87
Justice, Diversion & Support Program	409	0.90%	876.32	-	876.32	31.14	907.46
All Other Departments	9,940	21.95%	21,297.32	-	21,297.32	756.72	22,054.04
Total	45,292	100.00%	\$ 97,042.10	\$ -	\$ 97,042.10	\$ 3,214.46	\$ 100,256.55

Allocation Basis: Invoices and Receipts Processed by Department During 2022

Allocation Source: Financial Records & Reports - Accounting Department



DEPARTMENT 8
FISCAL 2022

SAUK COUNTY, WISCONSIN
ACCOUNTING DEPARTMENT
FUNCTIONAL COST ALLOCATIONS

Department: Accounting Department
Function: Child Support

Total 1st Tier Allocation	\$ 2,505.85
Total 2nd Tier Allocation	83.00
Total Allocated Cost	\$ 2,588.85

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Child Support	100.00	100.00%	2,505.85	(1,957.72)	548.13	83.00	631.13
Total	100.00	100.00%	\$ 2,505.85	\$ (1,957.72)	\$ 548.13	\$ 83.00	\$ 631.13

Allocation Basis: Direct Allocation to Benefiting Department

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

DEPARTMENT 8
FISCAL 2022

SAUK COUNTY, WISCONSIN
ACCOUNTING DEPARTMENT
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Accounting Department

Grantee Department	Total	General		Payroll	Budgets
		Accounting			
Building Depreciation	\$ -	\$ -	\$ -	\$ -	-
Equipment Depreciation	-	-	-	-	-
Audit & Consulting Services	-	-	-	-	-
Risk Management - P & L Insurance	1,957.16	1,532.70	289.48		134.98
Building Services & Communications	20,734.38	13,259.75	3,740.11		3,734.53
Personnel	3,444.95	1,822.49	1,181.09		441.37
Management Information Systems	11,768.71	7,032.37	2,593.76		2,142.59
Accounting Department	2,681.43	1,056.14	1,505.31		119.98
County Treasurer	9,558.07	7,038.57	924.25		1,595.26
County Administrator	3,489.09	2,189.48	900.24		399.37
Corporation Counsel	7,462.15	4,399.11	1,860.50		1,202.54
Court Commissioner	2,523.40	1,591.74	612.16		319.50
Sheriff's Office	71,415.59	20,336.63	45,288.11		5,790.85
Clerk of Courts	14,456.83	8,321.36	3,757.00		2,378.46
Child Support	8,041.75	3,149.89	3,552.95		707.77
Human Services	101,183.73	53,340.00	36,441.75		11,401.98
Health Care Center	43,317.43	-	37,582.05		5,735.38
Public Health	54,097.69	34,259.30	11,283.02		8,555.37
ADRC	58,020.53	39,377.04	7,490.00		11,153.49
Highway	73,761.53	43,044.08	19,841.31		10,876.15
Probate Court	2,085.96	1,202.20	624.17		259.59
Circuit Courts	6,974.58	4,634.17	1,020.27		1,320.14
Landfill	1,643.01	1,370.10	-		272.90
UW-Extension	3,328.83	2,169.33	720.19		439.31
Veterans Service	3,145.26	1,316.37	1,560.42		268.46
Emergency Management	2,122.94	1,336.52	540.14		246.28
District Attorney	5,010.28	2,122.32	2,448.65		439.31
Register of Deeds	8,410.80	5,775.93	924.25		1,710.63
Land Conservation, Planning & Zoning	28,934.76	17,791.19	5,929.59		5,213.98
County Clerk	3,664.48	1,981.28	1,248.33		434.87
Justice, Diversion & Support Program	7,128.76	4,264.78	1,956.52		907.46
All Other Departments	123,006.45	94,194.60	6,757.81		22,054.04
<hr/>					
Total	\$ 683,370.55	\$ 379,909.44	\$ 202,573.43	\$ 100,256.55	

DEPARTMENT 8
FISCAL 2022

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	631.13
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	\$ 631.13

**DEPARTMENT 9
FISCAL 2022**

**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 2022.
- **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 2022.

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 9
FISCAL 2022

SAUK COUNTY, WISCONSIN
COUNTY TREASURER
DEPARTMENTAL COSTS BY FUNCTION

Department: County Treasurer

Functions:	Total	General & Administrative	Receipts	Disbursements
Expenditures:				
Salaries & Wages	\$ 181,283.13	\$ 36,800.48	\$ 24,835.79	\$ 39,338.44
Fringe Benefits	61,276.90	12,439.21	8,394.94	13,297.09
Postage & Box Rent	46,107.79	46,107.79	-	-
Office Supplies and Expense	579.18	579.18	-	-
Forms & Printing	9,903.27	9,903.27	-	-
MIS Departmental Chargebacks	55,370.17	55,370.17	-	-
Subscriptions & Dues	100.00	100.00	-	-
Travel, Training & Meals	864.96	864.96	-	-
Officials Bond	1,168.47	1,168.47	-	-
Total Expenditures	\$ 356,653.87	\$ 163,333.53	\$ 33,230.72	\$ 52,635.53
Cost Adjustments:				
General Property Taxes	479,960.00	-	-	-
Forest Crop Tax	(65.28)	-	-	-
Managed Forest Land Taxes	(78,028.79)	-	-	-
Payment in Lieu of Taxes	(100,868.40)	-	-	-
Forest Land Aid	(20,779.16)	-	-	-
Interest/Penalty on Taxes	(492,295.44)	-	-	-
Ag Use Conv Charge	(12,826.06)	-	-	-
Copier/Postage/Misc. Revenue	(483.66)	(483.66)	-	-
Unclaimed Funds Forfeiture	(42,144.64)	-	-	-
Letter & Search Fees	(9,407.50)	-	-	-
Local Govt/Agency Payments	(42,753.35)	-	-	-
TIF District Overruns	(6,700.58)	-	-	-
Interest on Investments	(817,764.88)	-	-	-
Unearned Gain/Loss on Investment	(847.67)	-	-	-
Gain on Sale of Tax Deeds	(2,836.90)	-	-	-
Total Cost Adjustments	\$ (1,147,842.31)	\$ (483.66)	\$ -	\$ -
General & Administrative Allocation	-	(162,849.87)	27,993.01	44,339.30
Disallowed / Capitalized	949,387.00	-	-	-

DEPARTMENT 9
FISCAL 2022

SAUK COUNTY, WISCONSIN
COUNTY TREASURER
DEPARTMENTAL COSTS BY FUNCTION

Department: County Treasurer

Functions:	Total	General & Administrative	Receipts	Disbursements
Incoming Costs				
1st Allocation				
Building Depreciation	6,785.90	-	1,166.46	1,847.60
Equipment Depreciation	12,656.66	-	2,175.61	3,446.04
Audit & Consulting Services	1,280.80	-	220.16	348.73
Risk Management - P & L Insurance	1,453.11	-	249.78	395.64
Building Services & Communications	20,397.65	-	3,506.25	5,553.69
Personnel	1,732.88	-	297.87	471.81
Management Information Systems	43,473.46	-	7,472.85	11,836.56
Accounting Department	9,181.14	-	1,578.19	2,499.76
Total 1st Allocation	96,961.60	-	16,667.18	26,399.83
General & Administrative Allocation	-	-	-	-
Unallocated	(53,894.59)	-	-	-
Total 1st Tier Allocation	\$ 201,265.57	\$ -	\$ 77,890.91	\$ 123,374.66
2nd Allocation				
Building Depreciation	2.88	-	0.50	0.78
Equipment Depreciation	2.59	-	0.45	0.71
Audit & Consulting Services	9.59	-	1.65	2.61
Risk Management - P & L Insurance	110.93	-	19.07	30.20
Building Services & Communications	792.51	-	136.23	215.78
Personnel	105.21	-	18.08	28.65
Management Information Systems	6,025.40	-	1,035.73	1,640.54
Accounting Department	376.94	-	64.79	102.63
County Treasurer	2,918.92	-	501.75	794.74
County Administrator	1,098.31	-	188.79	299.04
Corporation Counsel	3,876.29	-	666.31	1,055.40
Court Commissioner	-	-	-	-
Sheriff's Office	-	-	-	-
Clerk of Courts	-	-	-	-
Total 2nd Allocation	15,319.57	-	2,633.35	4,171.08

DEPARTMENT 9
FISCAL 2022

SAUK COUNTY, WISCONSIN
COUNTY TREASURER
DEPARTMENTAL COSTS BY FUNCTION

Department: County Treasurer

Functions:	Total	General & Administrative	Receipts	Disbursements
General & Administrative Allocation	-	-	-	-
Unallocated	(8,515.15)	-	-	-
Total 2nd Tier Allocation	\$ 6,804.43	\$ -	\$ 2,633.35	\$ 4,171.08
Total Incoming Costs	49,871.44	-	19,300.53	30,570.91
Total Allocated Cost	<u>\$ 208,070.00</u>	<u>\$ -</u>	<u>\$ 80,524.27</u>	<u>\$ 127,545.73</u>

DEPARTMENT 9
FISCAL 2022

SAUK COUNTY, WISCONSIN
COUNTY TREASURER
DEPARTMENTAL COSTS BY FUNCTION

Department: County Treasurer

Functions:	General Government
Expenditures:	
Salaries & Wages	\$ 80,308.43
Fringe Benefits	27,145.67
Postage & Box Rent	-
Office Supplies and Expense	-
Forms & Printing	-
MIS Departmental Chargebacks	-
Subscriptions & Dues	-
Travel, Training & Meals	-
Officials Bond	-
Total Expenditures	\$ 107,454.09
Cost Adjustments:	
General Property Taxes	479,960.00
Forest Crop Tax	(65.28)
Managed Forest Land Taxes	(78,028.79)
Payment in Lieu of Taxes	(100,868.40)
Forest Land Aid	(20,779.16)
Interest/Penalty on Taxes	(492,295.44)
Ag Use Conv Charge	(12,826.06)
Copier/Postage/Misc. Revenue	-
Unclaimed Funds Forfeiture	(42,144.64)
Letter & Search Fees	(9,407.50)
Local Govt/Agency Payments	(42,753.35)
TIF District Overruns	(6,700.58)
Interest on Investments	(817,764.88)
Unearned Gain/Loss on Investment	(847.67)
Gain on Sale of Tax Deeds	(2,836.90)
Total Cost Adjustments	\$ (1,147,358.65)
General & Administrative Allocation	90,517.55
Disallowed / Capitalized	949,387.00

DEPARTMENT 9
FISCAL 2022

SAUK COUNTY, WISCONSIN
COUNTY TREASURER
DEPARTMENTAL COSTS BY FUNCTION

Department: County Treasurer

Functions: General
Government

Incoming Costs

1st Allocation	
Building Depreciation	3,771.84
Equipment Depreciation	7,035.00
Audit & Consulting Services	711.91
Risk Management - P & L Insurance	807.69
Building Services & Communications	11,337.71
Personnel	963.20
Management Information Systems	24,164.05
Accounting Department	5,103.19

Total 1st Allocation	53,894.59
----------------------	-----------

General & Administrative Allocation	-
-------------------------------------	---

Unallocated	(53,894.59)
-------------	-------------

Total 1st Tier Allocation	\$ (0.00)
----------------------------------	------------------

2nd Allocation	
Building Depreciation	1.60
Equipment Depreciation	1.44
Audit & Consulting Services	5.33
Risk Management - P & L Insurance	61.66
Building Services & Communications	440.50
Personnel	58.48
Management Information Systems	3,349.13
Accounting Department	209.52
County Treasurer	1,622.44
County Administrator	610.48
Corporation Counsel	2,154.58
Court Commissioner	-
Sheriff's Office	-
Clerk of Courts	-

Total 2nd Allocation	8,515.15
----------------------	----------

DEPARTMENT 9
FISCAL 2022

SAUK COUNTY, WISCONSIN
COUNTY TREASURER
DEPARTMENTAL COSTS BY FUNCTION

Department: County Treasurer

Functions: General
Government

General & Administrative Allocation	-
Unallocated	(8,515.15)
Total 2nd Tier Allocation	\$ -
Total Incoming Costs	-
Total Allocated Cost	<u><u>\$ (0.00)</u></u>

DEPARTMENT 9
FISCAL 2022

SAUK COUNTY, WISCONSIN
COUNTY TREASURER
FUNCTIONAL COST ALLOCATIONS

Department: County Treasurer
Function: Receipts

Total 1st Tier Allocation \$ 77,890.91
Total 2nd Tier Allocation 2,633.35

Total Allocated Cost \$ 80,524.27

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Risk Management - P & L Insurance	5	0.02%	19.44	-	19.44	-	19.44
Building Services & Communications	338	1.69%	1,313.99	-	1,313.99	-	1,313.99
Personnel	90	0.45%	349.88	-	349.88	-	349.88
Management Information Systems	20	0.10%	77.75	-	77.75	-	77.75
Accounting Department	2	0.01%	7.78	-	7.78	-	7.78
County Treasurer	609	3.04%	2,367.52	-	2,367.52	-	2,367.52
County Administrator	136	0.68%	528.71	-	528.71	18.88	547.58
Corporation Counsel	1	0.00%	3.89	-	3.89	0.14	4.03
Court Commissioner	32	0.16%	124.40	-	124.40	4.44	128.84
Sheriff's Office	609	3.04%	2,367.52	-	2,367.52	84.53	2,452.05
Clerk of Courts	296	1.48%	1,150.71	-	1,150.71	41.09	1,191.80
Child Support	42	0.21%	163.28	-	163.28	5.83	169.11
Human Services	602	3.00%	2,340.30	-	2,340.30	83.56	2,423.86
Health Care Center	625	3.12%	2,429.72	-	2,429.72	86.75	2,516.47
Public Health	2,536	12.66%	9,858.82	-	9,858.82	352.00	10,210.82
ADRC	2,890	14.42%	11,235.01	-	11,235.01	401.14	11,636.15
Highway	201	1.00%	781.40	-	781.40	27.90	809.30
Probate Court	59	0.29%	229.37	-	229.37	8.19	237.55
Circuit Courts	6	0.03%	23.33	-	23.33	0.83	24.16
Landfill	2	0.01%	7.78	-	7.78	0.28	8.05
UW-Extension	37	0.18%	143.84	-	143.84	5.14	148.97
Veterans Service	4	0.02%	15.55	-	15.55	0.56	16.11
Emergency Management	15	0.07%	58.31	-	58.31	2.08	60.40
District Attorney	40	0.20%	155.50	-	155.50	5.55	161.05
Register of Deeds	746	3.72%	2,900.11	-	2,900.11	103.55	3,003.66
Land Conservation, Planning & Zoning	1,615	8.06%	6,278.39	-	6,278.39	224.17	6,502.56
County Clerk	87	0.43%	338.22	-	338.22	12.08	350.29
Justice, Diversion & Support Program	110	0.55%	427.63	-	427.63	15.27	442.90
All Other Departments	8,281	41.33%	32,192.79	-	32,192.79	1,149.42	33,342.21
Total	20,036	100.00%	\$ 77,890.91	\$ -	\$ 77,890.91	\$ 2,633.35	\$ 80,524.27

Allocation Basis: General Receipts Processed by Department During 2022

Allocation Source: Financial Records & Reports - Accounting Department



DEPARTMENT 9
FISCAL 2022

SAUK COUNTY, WISCONSIN
COUNTY TREASURER
FUNCTIONAL COST ALLOCATIONS

Department: County Treasurer
Function: Disbursements

Total 1st Tier Allocation \$ 123,374.66
Total 2nd Tier Allocation 4,171.08

Total Allocated Cost \$ 127,545.73

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Risk Management - P & L Insurance	45	0.18%	217.66	-	217.66	-	217.66
Building Services & Communications	801	3.14%	3,874.35	-	3,874.35	-	3,874.35
Personnel	141	0.55%	682.00	-	682.00	-	682.00
Management Information Systems	558	2.19%	2,698.99	-	2,698.99	-	2,698.99
Accounting Department	148	0.58%	715.86	-	715.86	-	715.86
County Treasurer	114	0.45%	551.41	-	551.41	-	551.41
County Administrator	90	0.35%	435.32	-	435.32	15.84	451.16
Corporation Counsel	339	1.33%	1,639.71	-	1,639.71	59.66	1,699.37
Court Commissioner	89	0.35%	430.48	-	430.48	15.66	446.15
Sheriff's Office	4,454	17.46%	21,543.53	-	21,543.53	783.88	22,327.41
Clerk of Courts	577	2.26%	2,790.89	-	2,790.89	101.55	2,892.44
Child Support	390	1.53%	1,886.39	-	1,886.39	68.64	1,955.03
Human Services	4,581	17.96%	22,157.81	-	22,157.81	806.23	22,964.04
Health Care Center	3,798	14.89%	18,370.52	-	18,370.52	668.43	19,038.95
Public Health	1,389	5.45%	6,718.45	-	6,718.45	244.46	6,962.90
ADRC	1,352	5.30%	6,539.48	-	6,539.48	237.94	6,777.43
Highway	3,254	12.76%	15,739.25	-	15,739.25	572.69	16,311.94
Probate Court	72	0.28%	348.26	-	348.26	12.67	360.93
Circuit Courts	289	1.13%	1,397.86	-	1,397.86	50.86	1,448.72
Landfill	41	0.16%	198.31	-	198.31	7.22	205.53
UW-Extension	115	0.45%	556.24	-	556.24	20.24	576.48
Veterans Service	170	0.67%	822.27	-	822.27	29.92	852.19
Emergency Management	78	0.31%	377.28	-	377.28	13.73	391.01
District Attorney	258	1.01%	1,247.92	-	1,247.92	45.41	1,293.33
Register of Deeds	86	0.34%	415.97	-	415.97	15.14	431.11
Land Conservation, Planning & Zoning	744	2.92%	3,598.65	-	3,598.65	130.94	3,729.59
County Clerk	141	0.55%	682.00	-	682.00	24.82	706.82
Justice, Diversion & Support Program	265	1.04%	1,281.78	-	1,281.78	46.64	1,328.42
All Other Departments	1,128	4.42%	5,456.02	-	5,456.02	198.52	5,654.54
Total	25,507	100.00%	\$ 123,374.66	\$ -	\$ 123,374.66	\$ 4,171.08	\$ 127,545.73

Allocation Basis: Total Disbursements Processed by Department During 2022

Allocation Source: Financial Records & Reports - Accounting Department

DEPARTMENT 9
FISCAL 2022

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	237.10	19.44	217.66
Building Services & Communications	5,188.34	1,313.99	3,874.35
Personnel	1,031.88	349.88	682.00
Management Information Systems	2,776.74	77.75	2,698.99
Accounting Department	723.64	7.78	715.86
County Treasurer	2,918.92	2,367.52	551.41
County Administrator	998.74	547.58	451.16
Corporation Counsel	1,703.40	4.03	1,699.37
Court Commissioner	574.99	128.84	446.15
Sheriff's Office	24,779.45	2,452.05	22,327.41
Clerk of Courts	4,084.24	1,191.80	2,892.44
Child Support	2,124.13	169.11	1,955.03
Human Services	25,387.91	2,423.86	22,964.04
Health Care Center	21,555.42	2,516.47	19,038.95
Public Health	17,173.73	10,210.82	6,962.90
ADRC	18,413.58	11,636.15	6,777.43
Highway	17,121.24	809.30	16,311.94
Probate Court	598.48	237.55	360.93
Circuit Courts	1,472.88	24.16	1,448.72
Landfill	213.58	8.05	205.53
UW-Extension	725.46	148.97	576.48
Veterans Service	868.30	16.11	852.19
Emergency Management	451.40	60.40	391.01
District Attorney	1,454.38	161.05	1,293.33
Register of Deeds	3,434.77	3,003.66	431.11
Land Conservation, Planning & Zoning	10,232.14	6,502.56	3,729.59
County Clerk	1,057.11	350.29	706.82
Justice, Diversion & Support Program	1,771.31	442.90	1,328.42
All Other Departments	38,996.74	33,342.21	5,654.54
Total	\$ 208,070.00	\$ 80,524.27	\$ 127,545.73

**DEPARTMENT 10
FISCAL 2022**

**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 2022.
- **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 2022.

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 2022

SAUK COUNTY, WISCONSIN
COUNTY ADMINISTRATOR
DEPARTMENTAL COSTS BY FUNCTION

Department: County Administrator

Functions:	Total	General & Administrative	Budgeting	Personnel
Expenditures:				
Salaries & Wages	\$ 223,874.36	\$ 29,551.42	\$ 20,372.57	\$ 28,432.04
Fringe Benefits	71,001.24	9,372.16	6,461.11	9,017.16
Consultant and Contractual	588.76	-	-	-
Community Development Grants	517,748.39	-	-	-
Telephone	1,038.00	650.25	-	-
Postage and Box Rent	65.09	65.09	-	-
Office Supplies and Expense	1,178.27	916.28	-	-
MIS Chargebacks	10,176.22	10,176.22	-	-
Seminars and Registrations	3,479.42	2,649.52	-	-
Travel, Training & Meals	5,542.92	4,328.47	-	-
Community Events	9,855.06	-	-	-
Total Expenditures	\$ 844,547.73	\$ 57,709.41	\$ 26,833.68	\$ 37,449.20
Cost Adjustments:				
General Property Taxes	(322,477.00)	-	-	-
Ho-Chunk Gaming Grant	(10,000.00)	(10,000.00)	-	-
American Rescue Plan Act	(520,901.94)	-	-	-
Economic Development Grant	(50,000.00)	-	-	-
Miscellaneous Revenues	(807.00)	(807.00)	-	-
Interest on Loan Payments	(22,668.20)	-	-	-
Late Fees	(400.00)	-	-	-
Principal Repayments	(37,759.66)	-	-	-
Total Cost Adjustments	\$ (965,013.80)	\$ (10,807.00)	\$ -	\$ -
Disallowed / Capitalized	235,606.58	-	-	-
General & Administrative Allocation	-	(46,902.41)	4,917.19	6,862.45
Incoming Costs				
1st Allocation				
Building Depreciation	2,640.80	-	90.06	125.69
Equipment Depreciation	259.33	-	8.84	12.34
Audit & Consulting Services	588.01	-	20.05	27.99
Risk Management - P & L Insurance	1,340.22	-	45.71	63.79
Building Services & Communications	7,029.38	-	239.72	334.56
Personnel	1,732.88	-	59.10	82.48

DEPARTMENT 10
FISCAL 2022

SAUK COUNTY, WISCONSIN
COUNTY ADMINISTRATOR
DEPARTMENTAL COSTS BY FUNCTION

Department: County Administrator

Functions:	Total	General & Administrative	Budgeting	Personnel
Management Information Systems	7,467.85	-	254.68	355.43
Accounting Department	3,353.52	-	114.37	159.61
County Treasurer	964.03	-	32.88	45.88
Total 1st Allocation	25,376.02	-	865.40	1,207.76
General & Administrative Allocation	-	-	-	-
Unallocated	(22,237.75)	-	-	-
Total 1st Tier Allocation	\$ 118,278.78	\$ -	\$ 32,616.27	\$ 45,519.41
2nd Allocation				
Building Depreciation	1.12	-	0.04	0.05
Equipment Depreciation	0.05	-	0.00	0.00
Audit & Consulting Services	4.58	-	0.16	0.22
Risk Management - P & L Insurance	56.92	-	1.94	2.71
Building Services & Communications	201.54	-	6.87	9.59
Personnel	105.21	-	3.59	5.01
Management Information Systems	1,193.83	-	40.71	56.82
Accounting Department	135.57	-	4.62	6.45
County Treasurer	34.72	-	1.18	1.65
County Administrator	7,263.56	-	247.71	345.71
Corporation Counsel	8,118.93	-	276.88	386.42
Court Commissioner	-	-	-	-
Sheriff's Office	-	-	-	-
Clerk of Courts	-	-	-	-
Total 2nd Allocation	17,116.03	-	583.71	814.63
General & Administrative Allocation	-	-	-	-
Unallocated	(14,999.27)	-	-	-
Total 2nd Tier Allocation	\$ 2,116.75	\$ -	\$ 583.71	\$ 814.63
Total Incoming Costs	5,255.03	-	1,449.11	2,022.39
Total Allocated Cost	\$ 120,395.54	\$ -	\$ 33,199.98	\$ 46,334.04

DEPARTMENT 10
FISCAL 2022

SAUK COUNTY, WISCONSIN
COUNTY ADMINISTRATOR
DEPARTMENTAL COSTS BY FUNCTION

Department: County Administrator

Functions:	Department Coordination	General Government
Expenditures:		
Salaries & Wages	\$ 25,073.93	\$ 120,444.41
Fringe Benefits	7,952.14	38,198.67
Consultant and Contractual	-	588.76
Community Development Grants	-	517,748.39
Telephone	-	387.75
Postage and Box Rent	-	-
Office Supplies and Expense	-	261.99
MIS Chargebacks	-	-
Seminars and Registrations	-	829.90
Travel, Training & Meals	-	1,214.45
Community Events	-	9,855.06
Total Expenditures	\$ 33,026.07	\$ 689,529.37
Cost Adjustments:		
General Property Taxes	-	(322,477.00)
Ho-Chunk Gaming Grant	-	-
American Rescue Plan Act	-	(520,901.94)
Economic Development Grant	-	(50,000.00)
Miscellaneous Revenues	-	-
Interest on Loan Payments	-	(22,668.20)
Late Fees	-	(400.00)
Principal Repayments	-	(37,759.66)
Total Cost Adjustments	\$ -	\$ (954,206.80)
Disallowed / Capitalized	-	235,606.58
General & Administrative Allocation	6,051.92	29,070.85
Incoming Costs		
1st Allocation		
Building Depreciation	110.84	2,314.21
Equipment Depreciation	10.88	227.25
Audit & Consulting Services	24.68	515.29
Risk Management - P & L Insurance	56.25	1,174.48
Building Services & Communications	295.05	6,160.05
Personnel	72.73	1,518.58

DEPARTMENT 10
FISCAL 2022

SAUK COUNTY, WISCONSIN
COUNTY ADMINISTRATOR
DEPARTMENTAL COSTS BY FUNCTION

Department: County Administrator

Functions:	Department Coordination	General Government
Management Information Systems	313.45	6,544.29
Accounting Department	140.76	2,938.79
County Treasurer	40.46	844.80
Total 1st Allocation	1,065.11	22,237.75
General & Administrative Allocation	-	-
Unallocated	-	(22,237.75)
Total 1st Tier Allocation	\$ 40,143.10	\$ (0.00)
2nd Allocation		
Building Depreciation	0.05	0.98
Equipment Depreciation	0.00	0.05
Audit & Consulting Services	0.19	4.02
Risk Management - P & L Insurance	2.39	49.88
Building Services & Communications	8.46	176.61
Personnel	4.42	92.20
Management Information Systems	50.11	1,046.19
Accounting Department	5.69	118.80
County Treasurer	1.46	30.42
County Administrator	304.87	6,365.27
Corporation Counsel	340.78	7,114.86
Court Commissioner	-	-
Sheriff's Office	-	-
Clerk of Courts	-	-
Total 2nd Allocation	718.41	14,999.27
General & Administrative Allocation	-	-
Unallocated	-	(14,999.27)
Total 2nd Tier Allocation	\$ 718.41	\$ -
Total Incoming Costs	1,783.52	-
Total Allocated Cost	\$ 40,861.52	\$ (0.00)

DEPARTMENT 10
FISCAL 2022

SAUK COUNTY, WISCONSIN
COUNTY ADMINISTRATOR
FUNCTIONAL COST ALLOCATIONS

Department: County Administrator
Function: Budgeting

Total 1st Tier Allocation \$ 32,616.27
Total 2nd Tier Allocation 583.71

Total Allocated Cost \$ 33,199.98

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Risk Management - P & L Insurance	63	0.14%	45.37	-	45.37	-	45.37
Building Services & Communications	1,743	3.85%	1,255.19	-	1,255.19	-	1,255.19
Personnel	206	0.45%	148.35	-	148.35	-	148.35
Management Information Systems	1,000	2.21%	720.13	-	720.13	-	720.13
Accounting Department	56	0.12%	40.33	-	40.33	-	40.33
County Treasurer	719	1.59%	517.78	-	517.78	-	517.78
County Administrator	180	0.40%	129.62	-	129.62	-	129.62
Corporation Counsel	542	1.20%	390.31	-	390.31	7.66	397.97
Court Commissioner	144	0.32%	103.70	-	103.70	2.03	105.73
Sheriff's Office	2,610	5.76%	1,879.55	-	1,879.55	36.87	1,916.41
Clerk of Courts	1,072	2.37%	771.98	-	771.98	15.14	787.12
Child Support	319	0.70%	229.72	-	229.72	4.51	234.23
Human Services	5,139	11.35%	3,700.76	-	3,700.76	72.59	3,773.35
Health Care Center	2,585	5.71%	1,861.54	-	1,861.54	36.51	1,898.06
Public Health	3,856	8.51%	2,776.83	-	2,776.83	54.47	2,831.30
ADRC	5,027	11.10%	3,620.11	-	3,620.11	71.01	3,691.12
Highway	4,902	10.82%	3,530.09	-	3,530.09	69.24	3,599.33
Probate Court	117	0.26%	84.26	-	84.26	1.65	85.91
Circuit Courts	595	1.31%	428.48	-	428.48	8.40	436.88
Landfill	123	0.27%	88.58	-	88.58	1.74	90.31
UW-Extension	198	0.44%	142.59	-	142.59	2.80	145.38
Veterans Service	121	0.27%	87.14	-	87.14	1.71	88.85
Emergency Management	111	0.25%	79.93	-	79.93	1.57	81.50
District Attorney	198	0.44%	142.59	-	142.59	2.80	145.38
Register of Deeds	771	1.70%	555.22	-	555.22	10.89	566.11
Land Conservation, Planning & Zoning	2,350	5.19%	1,692.31	-	1,692.31	33.19	1,725.51
County Clerk	196	0.43%	141.15	-	141.15	2.77	143.91
Justice, Diversion & Support Program	409	0.90%	294.53	-	294.53	5.78	300.31
All Other Departments	9,940	21.95%	7,158.12	-	7,158.12	140.40	7,298.52
Total	45,292	100.00%	\$ 32,616.27	\$ -	\$ 32,616.27	\$ 583.71	\$ 33,199.98

Allocation Basis: Invoices and General Receipts Processed by Department During 2022

Allocation Source: Financial Records & Reports - Accounting Department

DEPARTMENT 10
FISCAL 2022

SAUK COUNTY, WISCONSIN
COUNTY ADMINISTRATOR
FUNCTIONAL COST ALLOCATIONS

Department: County Administrator
Function: Personnel

Total 1st Tier Allocation \$ 45,519.41
Total 2nd Tier Allocation 814.63

Total Allocated Cost \$ 46,334.04

	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	0.15%	70.44	-	70.44	-	70.44
Building Services & Communications	12.50	1.93%	880.53	-	880.53	-	880.53
Personnel	4.00	0.62%	281.77	-	281.77	-	281.77
Management Information Systems	8.50	1.32%	598.76	-	598.76	-	598.76
Accounting Department	5.00	0.77%	352.21	-	352.21	-	352.21
County Treasurer	3.00	0.46%	211.33	-	211.33	-	211.33
County Administrator	3.00	0.46%	211.33	-	211.33	-	211.33
Corporation Counsel	6.00	0.93%	422.66	-	422.66	8.02	430.68
Court Commissioner	2.00	0.31%	140.89	-	140.89	2.67	143.56
Sheriff's Office	148.43	22.97%	10,455.82	-	10,455.82	198.49	10,654.31
Clerk of Courts	12.00	1.86%	845.31	-	845.31	16.05	861.36
Child Support	11.52	1.78%	811.50	-	811.50	15.40	826.91
Human Services	117.29	18.15%	8,262.23	-	8,262.23	156.84	8,419.08
Health Care Center	122.91	19.02%	8,658.12	-	8,658.12	164.36	8,822.48
Public Health	36.54	5.65%	2,573.98	-	2,573.98	48.86	2,622.84
ADRC	24.31	3.76%	1,712.46	-	1,712.46	32.51	1,744.97
Highway	64.00	9.90%	4,508.34	-	4,508.34	85.58	4,593.92
Probate Court	2.00	0.31%	140.89	-	140.89	2.67	143.56
Circuit Courts	3.25	0.50%	228.94	-	228.94	4.35	233.28
UW-Extension	2.30	0.36%	162.02	-	162.02	3.08	165.09
Veterans Service	5.00	0.77%	352.21	-	352.21	6.69	358.90
Emergency Management	1.75	0.27%	123.27	-	123.27	2.34	125.61
District Attorney	7.80	1.21%	549.45	-	549.45	10.43	559.88
Register of Deeds	3.00	0.46%	211.33	-	211.33	4.01	215.34
Land Conservation, Planning & Zoning	19.09	2.95%	1,344.75	-	1,344.75	25.53	1,370.28
County Clerk	4.00	0.62%	281.77	-	281.77	5.35	287.12
Justice, Diversion & Support Program	6.50	1.01%	457.88	-	457.88	8.69	466.57
All Other Departments	9.50	1.47%	669.21	-	669.21	12.70	681.91
Total	646.19	100.00%	\$ 45,519.41	\$ -	\$ 45,519.41	\$ 814.63	\$ 46,334.04

Allocation Basis: Number of Full Time Equivalent Employees by Department

Allocation Source: County Personnel Records & Reports

**DEPARTMENT 10
FISCAL 2022**

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

Department: County Administrator
Function: Department Coordination

Total 1st Tier Allocation \$ 40,143.10
Total 2nd Tier Allocation 718.41

Total Allocated Cost \$ 40,861.52

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Audit & Consulting Services	0.83	0.83%	333.09	-	333.09	-	333.09
Risk Management - P & L Insurance	1.08	1.08%	433.42	-	433.42	-	433.42
Building Services & Communications	2.17	2.17%	870.84	-	870.84	-	870.84
Personnel	12.21	12.21%	4,900.00	-	4,900.00	-	4,900.00
Management Information Systems	2.50	2.50%	1,003.28	-	1,003.28	-	1,003.28
Accounting Department	9.67	9.67%	3,880.67	-	3,880.67	-	3,880.67
County Treasurer	0.92	0.92%	369.21	-	369.21	-	369.21
County Administrator	17.25	17.24%	6,922.61	-	6,922.61	-	6,922.61
Corporation Counsel	5.08	5.08%	2,038.66	-	2,038.66	68.34	2,107.00
Court Commissioner	0.58	0.58%	232.76	-	232.76	7.80	240.56
Sheriff's Office	5.67	5.67%	2,275.43	-	2,275.43	76.28	2,351.71
Clerk of Courts	0.42	0.42%	168.55	-	168.55	5.65	174.20
Child Support	1.67	1.67%	670.19	-	670.19	22.47	692.66
Human Services	3.42	3.42%	1,372.48	-	1,372.48	46.01	1,418.49
Health Care Center	4.75	4.75%	1,906.23	-	1,906.23	63.90	1,970.13
Public Health	2.17	2.17%	870.84	-	870.84	29.19	900.04
ADRC	3.50	3.50%	1,404.59	-	1,404.59	47.09	1,451.67
Highway	6.00	6.00%	2,407.86	-	2,407.86	80.72	2,488.58
Probate Court	0.67	0.67%	268.88	-	268.88	9.01	277.89
Circuit Courts	0.33	0.33%	132.43	-	132.43	4.44	136.87
Landfill	0.67	0.67%	268.88	-	268.88	9.01	277.89
UW-Extension	0.67	0.67%	268.88	-	268.88	9.01	277.89
Veterans Service	2.42	2.42%	971.17	-	971.17	32.56	1,003.73
Emergency Management	3.00	3.00%	1,203.93	-	1,203.93	40.36	1,244.29
District Attorney		0.00%	-	-	-	-	-
Register of Deeds	0.17	0.17%	68.22	-	68.22	2.29	70.51
Land Conservation, Planning & Zoning	10.54	10.54%	4,229.81	-	4,229.81	141.80	4,371.61
County Clerk	1.67	1.67%	670.19	-	670.19	22.47	692.66
Total	100.03	100.00%	\$ 40,143.10	\$ -	\$ 40,143.10	\$ 718.41	\$ 40,861.52

Allocation Basis: Time/Effort Analysis by Benefiting Department During 2022

Allocation Source: Sauk County County Administrator's Office

DEPARTMENT 10
FISCAL 2022

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	333.09	-	-	333.09
Risk Management - P & L Insurance	549.23	45.37	70.44	433.42
Building Services & Communications	3,006.57	1,255.19	880.53	870.84
Personnel	5,330.12	148.35	281.77	4,900.00
Management Information Systems	2,322.17	720.13	598.76	1,003.28
Accounting Department	4,273.22	40.33	352.21	3,880.67
County Treasurer	1,098.31	517.78	211.33	369.21
County Administrator	7,263.56	129.62	211.33	6,922.61
Corporation Counsel	2,935.65	397.97	430.68	2,107.00
Court Commissioner	489.86	105.73	143.56	240.56
Sheriff's Office	14,922.43	1,916.41	10,654.31	2,351.71
Clerk of Courts	1,822.69	787.12	861.36	174.20
Child Support	1,753.79	234.23	826.91	692.66
Human Services	13,610.92	3,773.35	8,419.08	1,418.49
Health Care Center	12,690.67	1,898.06	8,822.48	1,970.13
Public Health	6,354.18	2,831.30	2,622.84	900.04
ADRC	6,887.76	3,691.12	1,744.97	1,451.67
Highway	10,681.84	3,599.33	4,593.92	2,488.58
Probate Court	507.36	85.91	143.56	277.89
Circuit Courts	807.04	436.88	233.28	136.87
Landfill	368.21	90.31	-	277.89
UW-Extension	588.37	145.38	165.09	277.89
Veterans Service	1,451.47	88.85	358.90	1,003.73
Emergency Management	1,451.41	81.50	125.61	1,244.29
District Attorney	705.27	145.38	559.88	-
Register of Deeds	851.96	566.11	215.34	70.51
Land Conservation, Planning & Zoning	7,467.40	1,725.51	1,370.28	4,371.61
County Clerk	1,123.69	143.91	287.12	692.66
Justice, Diversion & Support Program	766.88	300.31	466.57	-
All Other Departments	7,980.43	7,298.52	681.91	-
Total	\$ 120,395.54	\$ 33,199.98	\$ 46,334.04	\$ 40,861.52

**DEPARTMENT 11
FISCAL 2022**

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

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

- **Departmental Counsel**: Costs associated with providing review of contracts and related general counseling service are allocated based on effort expended to benefiting departments during 2022 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 2022

SAUK COUNTY, WISCONSIN
CORPORATION COUNSEL
DEPARTMENTAL COSTS BY FUNCTION

Department: Corporation Counsel

Functions:	Total	General & Administrative	Departmental Counsel	Child Support
Expenditures:				
Salaries & Wages	\$ 459,230.87	\$ 146,779.06	\$ 225,104.39	\$ 87,347.42
Fringe Benefits	135,814.49	43,408.94	71,862.18	20,543.37
Contracted Services	141,453.88	-	25,898.08	-
Legal Services	479.50	-	318.00	-
Court Reporter & Transcription	1,098.05	-	633.44	-
Telephone	1,184.72	1,184.72	-	-
Postage & Box Rent	3,717.59	3,717.59	-	-
Office Supplies & Expenses	3,236.96	3,236.96	-	-
MIS Charges	17,111.57	17,111.57	-	-
Subscriptions & Dues	2,936.16	2,936.16	-	-
Seminars and Registrations	146.25	146.25	-	-
Travel, Training & Meals	413.22	413.22	-	-
Total Expenditures	\$ 766,823.26	\$ 218,934.47	\$ 323,816.09	\$ 107,890.79
Cost Adjustments:				
General Property Taxes	(468,071.00)	(468,071.00)	-	-
Total Cost Adjustments	\$ (468,071.00)	\$ (468,071.00)	\$ -	\$ -
General & Administrative Allocation	-	(218,934.47)	129,395.79	43,112.79
Disallowed / Capitalized	468,071.00	468,071.00	-	-
Incoming Costs				
1st Allocation				
Building Depreciation	5,049.67	-	2,984.48	994.39
Equipment Depreciation	1,729.21	-	1,022.01	340.52
Audit & Consulting Services	944.78	-	558.39	186.05
Risk Management - P & L Insurance	2,680.45	-	1,584.21	527.84
Building Services & Communications	14,033.12	-	8,293.93	2,763.42
Personnel	6,143.72	-	3,631.10	1,209.83
Management Information Systems	5,740.20	-	3,392.60	1,130.37
Accounting Department	7,174.20	-	4,240.13	1,412.75
County Treasurer	1,643.59	-	971.41	323.66

DEPARTMENT 11
FISCAL 2022

SAUK COUNTY, WISCONSIN
CORPORATION COUNSEL
DEPARTMENTAL COSTS BY FUNCTION

Department: Corporation Counsel

Functions:	Total	General & Administrative	Departmental Counsel	Child Support
County Administrator	2,851.63	-	1,685.38	561.55
Total 1st Allocation	47,990.58	-	28,363.64	9,450.35
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	-
Total 1st Tier Allocation	\$ 814,813.84	\$ -	\$ 481,575.53	\$ 160,453.93
2nd Allocation				
Building Depreciation	2.14	-	1.27	0.42
Equipment Depreciation	0.35	-	0.21	0.07
Audit & Consulting Services	7.21	-	4.26	1.42
Risk Management - P & L Insurance	113.83	-	67.28	22.42
Building Services & Communications	454.98	-	268.90	89.60
Personnel	779.18	-	460.51	153.44
Management Information Systems	1,535.82	-	907.71	302.44
Accounting Department	287.95	-	170.18	56.70
County Treasurer	59.80	-	35.34	11.78
County Administrator	84.02	-	49.66	16.55
Corporation Counsel	37,517.24	-	22,173.63	7,387.93
Court Commissioner	-	-	-	-
Sheriff's Office	-	-	-	-
Clerk of Courts	-	-	-	-
Total 2nd Allocation	40,842.52	-	24,138.96	8,042.75
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	-
Total 2nd Tier Allocation	\$ 40,842.52	\$ -	\$ 24,138.96	\$ 8,042.75
Total Incoming Costs	88,833.10	-	52,502.60	17,493.10
Total Allocated Cost	\$ 855,656.36	\$ -	\$ 505,714.49	\$ 168,496.68

DEPARTMENT 11
FISCAL 2022

SAUK COUNTY, WISCONSIN
CORPORATION COUNSEL
DEPARTMENTAL COSTS BY FUNCTION

Department: Corporation Counsel

Functions:	Human Services - TPR Services
Expenditures:	
Salaries & Wages	\$ -
Fringe Benefits	-
Contracted Services	115,555.80
Legal Services	161.50
Court Reporter & Transcription	464.61
Telephone	-
Postage & Box Rent	-
Office Supplies & Expenses	-
MIS Charges	-
Subscriptions & Dues	-
Seminars and Registrations	-
Travel, Training & Meals	-
Total Expenditures	\$ 116,181.91
Cost Adjustments:	
General Property Taxes	-
Total Cost Adjustments	\$ -
General & Administrative Allocation	46,425.89
Disallowed / Capitalized	-
Incoming Costs	
1st Allocation	
Building Depreciation	1,070.80
Equipment Depreciation	366.69
Audit & Consulting Services	200.34
Risk Management - P & L Insurance	568.40
Building Services & Communications	2,975.78
Personnel	1,302.80
Management Information Systems	1,217.23
Accounting Department	1,521.32
County Treasurer	348.53

DEPARTMENT 11
FISCAL 2022

SAUK COUNTY, WISCONSIN
CORPORATION COUNSEL
DEPARTMENTAL COSTS BY FUNCTION

Department: Corporation Counsel

Functions:	Human Services - TPR Services
County Administrator	604.70
Total 1st Allocation	10,176.58
General & Administrative Allocation	-
Unallocated	-
Total 1st Tier Allocation	\$ 172,784.38
2nd Allocation	
Building Depreciation	0.45
Equipment Depreciation	0.08
Audit & Consulting Services	1.53
Risk Management - P & L Insurance	24.14
Building Services & Communications	96.48
Personnel	165.23
Management Information Systems	325.68
Accounting Department	61.06
County Treasurer	12.68
County Administrator	17.82
Corporation Counsel	7,955.67
Court Commissioner	-
Sheriff's Office	-
Clerk of Courts	-
Total 2nd Allocation	8,660.81
General & Administrative Allocation	-
Unallocated	-
Total 2nd Tier Allocation	\$ 8,660.81
Total Incoming Costs	18,837.40
Total Allocated Cost	\$ 181,445.20

DEPARTMENT 11
FISCAL 2022

SAUK COUNTY, WISCONSIN
CORPORATION COUNSEL
FUNCTIONAL COST ALLOCATIONS

Department: Corporation Counsel
Function: Departmental Counsel

Total 1st Tier Allocation \$ 481,575.53
Total 2nd Tier Allocation 24,138.96

Total Allocated Cost \$ 505,714.49

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Building Services & Communications	3,397.85	1.12%	5,405.77	-	5,405.77	-	5,405.77
Personnel	12,486.18	4.12%	19,864.76	-	19,864.76	-	19,864.76
Management Information Systems	923.12	0.30%	1,468.63	-	1,468.63	-	1,468.63
Accounting Department	2,356.89	0.78%	3,749.67	-	3,749.67	-	3,749.67
County Treasurer	2,436.48	0.80%	3,876.29	-	3,876.29	-	3,876.29
County Administrator	5,103.23	1.69%	8,118.93	-	8,118.93	-	8,118.93
Corporation Counsel	23,581.81	7.79%	37,517.24	-	37,517.24	-	37,517.24
Court Commissioner	648.14	0.21%	1,031.15	-	1,031.15	61.98	1,093.14
Sheriff's Office	2,501.33	0.83%	3,979.47	-	3,979.47	239.21	4,218.67
Clerk of Courts	1,522.66	0.50%	2,422.46	-	2,422.46	145.62	2,568.08
Child Support	2,690.78	0.89%	4,280.87	-	4,280.87	257.33	4,538.20
Human Services	158,160.83	52.25%	251,624.35	-	251,624.35	15,125.35	266,749.69
Health Care Center	2,612.22	0.86%	4,155.88	-	4,155.88	249.81	4,405.70
Public Health	2,147.56	0.71%	3,416.64	-	3,416.64	205.38	3,622.02
ADRC	2,651.50	0.88%	4,218.38	-	4,218.38	253.57	4,471.95
Highway	4,301.32	1.42%	6,843.14	-	6,843.14	411.35	7,254.49
Probate Court	1,021.32	0.34%	1,624.86	-	1,624.86	97.67	1,722.53
Circuit Courts	1,433.77	0.47%	2,281.04	-	2,281.04	137.12	2,418.16
Landfill	471.38	0.16%	749.94	-	749.94	45.08	795.02
UW-Extension	314.25	0.10%	499.95	-	499.95	30.05	530.01
Veterans Service	78.56	0.03%	124.98	-	124.98	7.51	132.50
Emergency Management	117.84	0.04%	187.48	-	187.48	11.27	198.75
District Attorney	707.07	0.23%	1,124.91	-	1,124.91	67.62	1,192.52
Register of Deeds	255.33	0.08%	406.21	-	406.21	24.42	430.63
Land Conservation, Planning & Zoning	37,713.14	12.46%	59,999.33	-	59,999.33	3,606.61	63,605.94
County Clerk	5,912.74	1.95%	9,406.81	-	9,406.81	565.45	9,972.26
Justice, Diversion & Support Program	1,374.85	0.45%	2,187.30	-	2,187.30	131.48	2,318.78
All Other Departments	25,776.64	8.52%	41,009.08	-	41,009.08	2,465.09	43,474.17
Total	302,698.79	100.00%	\$ 481,575.53	\$ -	\$ 481,575.53	\$ 24,138.96	\$ 505,714.49

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

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

DEPARTMENT 11
FISCAL 2022

SAUK COUNTY, WISCONSIN
CORPORATION COUNSEL
FUNCTIONAL COST ALLOCATIONS

Department: Corporation Counsel
Function: Child Support

Total 1st Tier Allocation \$ 160,453.93
Total 2nd Tier Allocation 8,042.75

Total Allocated Cost \$ 168,496.68

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Child Support	100.00	100.00%	160,453.93	(107,890.79)	52,563.14	8,042.75	60,605.89
Total	100.00	100.00%	\$ 160,453.93	\$ (107,890.79)	\$ 52,563.14	\$ 8,042.75	\$ 60,605.89

Allocation Basis: Direct Allocation to Benefiting Department

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

DEPARTMENT 11
FISCAL 2022

SAUK COUNTY, WISCONSIN
CORPORATION COUNSEL
FUNCTIONAL COST ALLOCATIONS

Department: Corporation Counsel
Function: Human Services - TPR Services

Total 1st Tier Allocation \$ 172,784.38
Total 2nd Tier Allocation 8,660.81

Total Allocated Cost \$ 181,445.20

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Human Services	100.00	100.00%	172,784.38	(102,948.19)	69,836.19	8,660.81	78,497.01
Total	100.00	100.00%	\$ 172,784.38	\$ (102,948.19)	\$ 69,836.19	\$ 8,660.81	\$ 78,497.01

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Accounting Department Records & Reports

DEPARTMENT 11
FISCAL 2022

SAUK COUNTY, WISCONSIN
CORPORATION COUNSEL
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Corporation Counsel

Grantee Department	Total	Departmental Counsel	Child Support	Human Services - TPR Services
Building Depreciation	\$ -	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-	-
Audit & Consulting Services	-	-	-	-
Risk Management - P & L Insurance	-	-	-	-
Building Services & Communications	5,405.77	5,405.77	-	-
Personnel	19,864.76	19,864.76	-	-
Management Information Systems	1,468.63	1,468.63	-	-
Accounting Department	3,749.67	3,749.67	-	-
County Treasurer	3,876.29	3,876.29	-	-
County Administrator	8,118.93	8,118.93	-	-
Corporation Counsel	37,517.24	37,517.24	-	-
Court Commissioner	1,093.14	1,093.14	-	-
Sheriff's Office	4,218.67	4,218.67	-	-
Clerk of Courts	2,568.08	2,568.08	-	-
Child Support	65,144.08	4,538.20	60,605.89	-
Human Services	345,246.70	266,749.69	-	78,497.01
Health Care Center	4,405.70	4,405.70	-	-
Public Health	3,622.02	3,622.02	-	-
ADRC	4,471.95	4,471.95	-	-
Highway	7,254.49	7,254.49	-	-
Probate Court	1,722.53	1,722.53	-	-
Circuit Courts	2,418.16	2,418.16	-	-
Landfill	795.02	795.02	-	-
UW-Extension	530.01	530.01	-	-
Veterans Service	132.50	132.50	-	-
Emergency Management	198.75	198.75	-	-
District Attorney	1,192.52	1,192.52	-	-
Register of Deeds	430.63	430.63	-	-
Land Conservation, Planning & Zoning	63,605.94	63,605.94	-	-
County Clerk	9,972.26	9,972.26	-	-
Justice, Diversion & Support Program	2,318.78	2,318.78	-	-
All Other Departments	43,474.17	43,474.17	-	-
Total	\$ 644,817.38	\$ 505,714.49	\$ 60,605.89	\$ 78,497.01

**DEPARTMENT 12
FISCAL 2022**

**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 2022

SAUK COUNTY, WISCONSIN
COURT COMMISSIONER
DEPARTMENTAL COSTS BY FUNCTION

Department: Court Commissioner

Functions:	Total	General & Administrative	Child Support	General Government
Expenditures:				
Salaries & Wages	\$ 155,730.31	\$ -	\$ 15,926.39	\$ 139,803.92
Fringe Benefits	62,922.92	-	6,435.07	56,487.85
Committee Per Diem	2,280.00	-	-	2,280.00
Court Commissioners	227.50	-	-	227.50
Postage and Box Rent	2,532.92	2,532.92	-	-
Office Supplies and Expenses	1,076.65	1,076.65	-	-
MIS Department Chargebacks	488.35	488.35	-	-
Membership Dues	491.33	491.33	-	-
Mileage	382.14	382.14	-	-
Meals and Lodging	180.00	180.00	-	-
Total Expenditures	\$ 226,312.12	\$ 5,151.39	\$ 22,361.46	\$ 198,799.27
Cost Adjustments:				
General Property Taxes	(178,654.00)	-	-	(178,654.00)
FCC Fee-Marriage	(10,060.00)	-	-	(10,060.00)
FCC Fee-Clk of Court	(6,610.00)	-	-	(6,610.00)
Total Cost Adjustments	\$ (195,324.00)	\$ -	\$ -	\$ (195,324.00)
General & Administrative Allocation	-	(5,151.39)	520.85	4,630.54
Disallowed / Capitalized	(8,105.81)	-	-	(8,105.81)
Incoming Costs				
1st Allocation				
Building Depreciation	2,712.96	-	274.31	2,438.65
Equipment Depreciation	155.60	-	15.73	139.86
Audit & Consulting Services	400.18	-	40.46	359.72
Risk Management - P & L Insurance	893.48	-	90.34	803.14
Building Services & Communications	11,661.43	-	1,179.08	10,482.35
Personnel	1,155.26	-	116.81	1,038.45

DEPARTMENT 12
FISCAL 2022

SAUK COUNTY, WISCONSIN
COURT COMMISSIONER
DEPARTMENTAL COSTS BY FUNCTION

Department: Court Commissioner

Functions:	Total	General & Administrative	Child Support	General Government
Management Information Systems	2,555.74	-	258.41	2,297.33
Accounting Department	2,425.33	-	245.22	2,180.11
County Treasurer	554.89	-	56.10	498.78
County Administrator	477.34	-	48.26	429.08
Corporation Counsel	1,031.15	-	104.26	926.89
Total 1st Allocation	24,023.36	-	2,428.99	21,594.37
General & Administrative Allocation	-	-	-	-
Unallocated	(21,594.37)	-	-	(21,594.37)
Total 1st Tier Allocation	\$ 25,311.31	\$ -	\$ 25,311.31	\$ -
2nd Allocation				
Building Depreciation	1.15	-	0.12	1.04
Equipment Depreciation	0.03	-	0.00	0.03
Audit & Consulting Services	3.10	-	0.31	2.79
Risk Management - P & L Insurance	37.94	-	3.84	34.11
Building Services & Communications	555.91	-	56.21	499.70
Personnel	70.14	-	7.09	63.05
Management Information Systems	206.15	-	20.84	185.31
Accounting Department	98.07	-	9.92	88.15
County Treasurer	20.11	-	2.03	18.07
County Administrator	12.51	-	1.27	11.25
Corporation Counsel	61.98	-	6.27	55.72
Court Commissioner	-	-	-	-
Sheriff's Office	-	-	-	-
Clerk of Courts	-	-	-	-
Total 2nd Allocation	1,067.09	-	107.89	959.20
General & Administrative Allocation	-	-	-	-
Unallocated	(959.20)	-	-	(959.20)

DEPARTMENT 12
FISCAL 2022

SAUK COUNTY, WISCONSIN
COURT COMMISSIONER
DEPARTMENTAL COSTS BY FUNCTION

Department: Court Commissioner

Functions:	Total	General & Administrative	Child Support	General Government
Total 2nd Tier Allocation	\$ 107.89	\$ -	\$ 107.89	\$ -
Total Incoming Costs	2,536.88	-	2,536.88	-
Total Allocated Cost	<u>\$ 25,419.20</u>	<u>\$ -</u>	<u>\$ 25,419.20</u>	<u>\$ 0.00</u>

DEPARTMENT 12
FISCAL 2022

SAUK COUNTY, WISCONSIN
COURT COMMISSIONER
FUNCTIONAL COST ALLOCATIONS

Department: Court Commissioner
Function: Child Support

Total 1st Tier Allocation	\$ 25,311.31
Total 2nd Tier Allocation	107.89
Total Allocated Cost	\$ 25,419.20

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Child Support	100	100.00%	25,311.31	(22,361.46)	2,949.85	107.89	3,057.74
Total	100	100.00%	\$ 25,311.31	\$ (22,361.46)	\$ 2,949.85	\$ 107.89	\$ 3,057.74

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Monthly Child Support Expenditure Reports

DEPARTMENT 12
FISCAL 2022

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	3,057.74	3,057.74
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	\$ 3,057.74	\$ 3,057.74

**DEPARTMENT 13
FISCAL 2022**

SAUK COUNTY, WISCONSIN

SHERIFF'S OFFICE

NATURE AND EXTENT OF SERVICES

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

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

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

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 13
FISCAL 2022

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	\$ 9,346,094.63	\$ 183,862.04	\$ 388,187.10	\$ 8,774,045.49
Fringe Benefits	3,731,573.79	73,409.78	154,989.74	3,503,174.27
Contracted Services	474,950.61	-	-	474,950.61
Telephone	83,269.35	70,009.35	-	13,260.00
Housing Juveniles-Secure Deten	20,865.00	-	-	20,865.00
Interpreter Fees	4,552.91	-	-	4,552.91
Prisoner Meals	401,394.32	-	-	401,394.32
Postage Box & Rent	4,062.31	4,062.31	-	-
Office Supplies & Expenses	27,547.04	11,092.26	-	16,454.78
MIS Department Chargebacks	302,210.60	302,210.60	-	-
Subscriptions & Dues	2,531.18	2,351.23	-	179.95
Travel, Training & Meals	45,812.97	1,673.07	-	44,139.90
Extraditions	42,840.00	42,840.00	-	-
Field Supplies	246,230.86	5,326.99	-	240,903.87
Towing	4,187.00	-	-	4,187.00
Vehicle Expenses	460,786.54	-	-	460,786.54
Jail/Huber Expense	69,630.09	-	-	69,630.09
Prisoner Programs	1,832.51	-	-	1,832.51
Prisoner Medical Expense	40,853.41	-	-	40,853.41
Boat/Snowmobile Supplies	1,106.19	-	-	1,106.19
Laundry, Linens & Bedding	7,909.98	-	-	7,909.98
Equipment Lease	54,949.59	-	-	54,949.59
Insurance	99,229.83	51,643.86	-	47,585.97
Highway Safety	66.45	-	-	66.45
Capital Outlay	1,487,140.40	305,443.09	-	1,181,697.31
Total Expenditures	\$ 16,961,627.56	\$ 1,053,924.58	\$ 543,176.84	\$ 15,364,526.14
Cost Adjustments:				
General Property Taxes	(13,725,257.00)	-	-	(13,725,257.00)
Public/Highway Safety	(69,516.13)	-	-	(69,516.13)
Federal Criminal Alien Assistance	(20,888.00)	-	-	(20,888.00)
DNA Test Reimbursement	(3,740.00)	-	-	(3,740.00)

DEPARTMENT 13
FISCAL 2022

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

Department: Sheriff's Office

Functions:	Total	General & Administrative	Department Specific	General Government
Bulletproof Vest Grant	(6,560.00)	-	-	(6,560.00)
Law Enforcement Training	(21,038.64)	(21,038.64)	-	-
Recreational Patrol Enforcement	(9,709.30)	-	-	(9,709.30)
Tribal Law Enforcement Project	(23,308.00)	-	-	(23,308.00)
American Rescue Plan Act	(1,319,222.21)	-	-	(1,319,222.21)
Department of Justice Reimbursement	(34,198.00)	-	-	(34,198.00)
Court Ordered Restitution	(13,665.15)	-	-	(13,665.15)
Civil Process Fees	(68,484.75)	-	-	(68,484.75)
Copies and Photos	(251.55)	(251.55)	-	-
Witness Fees	(5.00)	-	-	(5.00)
Prisoner Medication Fees	(24,862.15)	-	-	(24,862.15)
Telephone Rebates	(38,180.00)	-	-	(38,180.00)
Miscellaneous Revenue	(22,300.66)	-	-	(22,300.66)
Special Detail Fees	(19,984.56)	-	-	(19,984.56)
Sheriff Fees	(2,381.68)	-	-	(2,381.68)
Huber Board Fees	(115,023.43)	-	-	(115,023.43)
Juv-Deten/Med/Trans	(18,557.19)	-	-	(18,557.19)
Electronic Monitoring Chg	(143,556.42)	-	-	(143,556.42)
Vehicle License Fees	(6,894.35)	-	-	(6,894.35)
Parking Violation Fees	(800.00)	-	-	(800.00)
Laundry Commissions	(504.00)	-	-	(504.00)
Towing Recoupment	(1,770.97)	-	-	(1,770.97)
Housing Prisoners-Other Jurisd	(960,169.59)	-	-	(960,169.59)
Local Govt/Agency Payments	(1,342.09)	-	-	(1,342.09)
Prisoner Transport	-	-	-	-
Jail Commissary	(54,323.73)	-	-	(54,323.73)
Insurance Recoveries	(48,705.18)	(48,705.18)	-	-
Transfer from Special Revenue	(110,000.00)	-	-	(110,000.00)
Total Cost Adjustments	\$ (16,885,199.73)	\$ (69,995.37)	\$ -	\$ (16,815,204.36)
General & Administrative Allocation	-	(678,486.12)	28,746.22	649,739.90
Disallowed / Capitalized	495,495.23	(305,443.09)	-	800,938.32

DEPARTMENT 13
FISCAL 2022

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

Department: Sheriff's Office

Functions:	Total	General & Administrative	Department Specific	General Government
Incoming Costs				
1st Allocation				
Building Depreciation	441,564.68	-	15,077.46	426,487.22
Equipment Depreciation	516,428.18	-	17,633.71	498,794.47
Audit & Consulting Services	3,176.39	-	108.46	3,067.93
Risk Management - P & L Insurance	12,097.47	-	413.07	11,684.39
Building Services & Communications	853,864.39	-	29,155.65	824,708.74
Personnel	106,380.86	-	3,632.43	102,748.43
Management Information Systems	244,486.68	-	8,348.13	236,138.56
Accounting Department	68,780.76	-	2,348.56	66,432.21
County Treasurer	23,911.04	-	816.46	23,094.59
County Administrator	14,610.80	-	498.89	14,111.90
Corporation Counsel	3,979.47	-	135.88	3,843.58
Court Commissioner	-	-	-	-
Total 1st Allocation	2,289,280.72	-	78,168.69	2,211,112.03
General & Administrative Allocation	-	-	-	-
Unallocated	(2,211,112.03)	-	-	(2,211,112.03)
Total 1st Tier Allocation	\$ 650,091.75	\$ (0.00)	\$ 650,091.75	\$ -
2nd Allocation				
Building Depreciation	187.41	-	6.40	181.01
Equipment Depreciation	105.65	-	3.61	102.05
Audit & Consulting Services	23.28	-	0.80	22.49
Risk Management - P & L Insurance	4,693.34	-	160.26	4,533.08
Building Services & Communications	33,621.62	-	1,148.03	32,473.60
Personnel	6,606.32	-	225.58	6,380.74
Management Information Systems	35,222.02	-	1,202.67	34,019.34
Accounting Department	2,634.83	-	89.97	2,544.86
County Treasurer	868.41	-	29.65	838.76
County Administrator	311.63	-	10.64	300.99

DEPARTMENT 13
FISCAL 2022

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

Department: Sheriff's Office

Functions:	Total	General & Administrative	Department Specific	General Government
Corporation Counsel	239.21	-	8.17	231.04
Court Commissioner	-	-	-	-
Sheriff's Office	-	-	-	-
Clerk of Courts	-	-	-	-
Total 2nd Allocation	84,513.73	-	2,885.77	81,627.97
General & Administrative Allocation	-	-	-	-
Unallocated	(81,627.97)	-	-	(81,627.97)
Total 2nd Tier Allocation	\$ 2,885.77	\$ -	\$ 2,885.77	\$ -
Total Incoming Costs	81,054.45	-	81,054.45	-
Total Allocated Cost	\$ 652,977.51	\$ (0.00)	\$ 652,977.51	\$ (0.00)

DEPARTMENT 13
FISCAL 2022

SAUK COUNTY, WISCONSIN
SHERIFF'S OFFICE
FUNCTIONAL COST ALLOCATIONS

Department: Sheriff's Office
Function: Department Specific

Total 1st Tier Allocation	\$ 650,091.75
Total 2nd Tier Allocation	<u>2,885.77</u>
Total Allocated Cost	\$ 652,977.51

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Child Support	2,700.00	0.50%	3,231.45	(2,700.00)	531.45	14.34	545.79
Human Services	2,684.10	0.49%	3,212.42	(2,684.10)	528.32	14.26	542.58
Circuit Courts	534,168.88	98.34%	639,310.73	(534,168.88)	105,141.85	2,837.91	107,979.76
Justice, Diversion & Support Program	2,123.86	0.39%	2,541.90	(2,123.86)	418.04	11.28	429.33
All Other Departments	1,500.00	0.28%	1,795.25	(1,500.00)	295.25	7.97	303.22
Total	543,176.84	100.00%	\$ 650,091.75	\$ (543,176.84)	\$ 106,914.91	\$ 2,885.77	\$ 109,800.67

Allocation Basis: Direct Allocation to Benefiting Department

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

DEPARTMENT 13
FISCAL 2022

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	545.79	545.79
Human Services	542.58	542.58
Health Care Center	-	-
Public Health	-	-
ADRC	-	-
Highway	-	-
Probate Court	-	-
Circuit Courts	107,979.76	107,979.76
Landfill	-	-
UW-Extension	-	-
Veterans Service	-	-
Emergency Management	-	-
District Attorney	-	-
Register of Deeds	-	-
Land Conservation, Planning & Zoning	-	-
County Clerk	-	-
Justice, Diversion & Support Program	429.33	429.33
All Other Departments	303.22	303.22
Total	\$ 109,800.67	\$ 109,800.67

**DEPARTMENT 14
FISCAL 2022**

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 2022

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	\$ 628,754.81	\$ -	\$ 1,277.45	\$ 627,477.36
Fringe Benefits	280,480.58	-	569.86	279,910.72
Legal Services	217,823.00	-	-	217,823.00
Court Reporter and Transcription	4,625.00	4,625.00	-	-
Telephone and Dain Line	418.42	418.42	-	-
Interpreter Fees & Travel	57,017.93	57,017.93	-	-
Appointed Counsel	176,113.72	-	-	176,113.72
Expert Witness Fees & Expenses	16,173.81	-	-	16,173.81
DA Fees & Expenses	5,866.69	-	-	5,866.69
Postage and Box Rent	30,470.56	19,019.58	-	11,450.98
Office Supplies and Expenses	6,175.22	6,175.22	-	-
Small Equipment	546.77	546.77	-	-
MIS Department Chargebacks	8,776.59	8,776.59	-	-
Membership Dues & Subscriptions	252.82	252.82	-	-
Travel, Training & Meals	500.48	500.48	-	-
Officials Bonds	263.69	263.69	-	-
Total Expenditures	\$ 1,434,260.09	\$ 97,596.50	\$ 1,847.31	\$ 1,334,816.28
Cost Adjustments:				
General Property Taxes	(375,120.00)	-	-	(375,120.00)
Interpreter Fee-County	(28,921.00)	(28,921.00)	-	-
GAL Reimbursement	(105,427.00)	-	-	(105,427.00)
County Ordinances	(148,975.54)	-	-	(148,975.54)
Penal Fine	(122,882.97)	-	-	(122,882.97)
Bail Forfeitures	(29,038.31)	-	-	(29,038.31)
Guardian Ad Litem Fees	(104,337.32)	-	-	(104,337.32)
Ignition Interlock Device	(11,204.61)	-	-	(11,204.61)
Other Clerk Fees	(21,793.71)	-	-	(21,793.71)
Attorneys Fees Due County	(87,339.36)	-	-	(87,339.36)
Family Filing Fee	(920.00)	-	-	(920.00)
Circuit Court Fees	(80,852.29)	-	-	(80,852.29)
County Share Court Costs	(70.00)	-	-	(70.00)
Jury Fees-County	(6,644.12)	-	-	(6,644.12)
Municipal Fees	(15,050.00)	-	-	(15,050.00)

DEPARTMENT 14
FISCAL 2022

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	(6,222.83)	-	-	(6,222.83)
Restitution Surcharge	(5,364.89)	-	-	(5,364.89)
Restitution Admin Surcharge	(3,883.18)	-	-	(3,883.18)
Search Fees	(35.00)	-	-	(35.00)
Small Claims	(13,007.26)	-	-	(13,007.26)
Transmittal Fees	(225.00)	-	-	(225.00)
Juvenile Legal Fees	(550.02)	-	-	(550.02)
Copier/Postage/Misc	(7,398.55)	(7,398.55)	-	-
Fax Fees	(445.00)	(445.00)	-	-
Mail Fees	(221.64)	(221.64)	-	-
Interest	(131,046.33)	-	-	(131,046.33)
Non-Sufficient Funds	(292.50)	-	-	(292.50)
Total Cost Adjustments	\$ (1,307,268.43)	\$ (36,986.19)	\$ -	\$ (1,270,282.24)
General & Administrative Allocation	-	(60,610.31)	123.14	60,487.17
Disallowed / Capitalized	(125,021.21)	-	-	(125,021.21)
Incoming Costs				
1st Allocation				
Building Depreciation	11,428.42	-	15.79	11,412.62
Equipment Depreciation	2,928.36	-	4.05	2,924.32
Audit & Consulting Services	1,384.86	-	1.91	1,382.95
Risk Management - P & L Insurance	5,386.37	-	7.44	5,378.93
Building Services & Communications	53,950.32	-	74.56	53,875.76
Personnel	6,931.53	-	9.58	6,921.95
Management Information Systems	5,789.24	-	8.00	5,781.24
Accounting Department	13,900.20	-	19.21	13,880.99
County Treasurer	3,941.60	-	5.45	3,936.15
County Administrator	1,785.85	-	2.47	1,783.38
Corporation Counsel	2,422.46	-	3.35	2,419.11
Court Commissioner	-	-	-	-
Sheriff's Office	-	-	-	-
Total 1st Allocation	109,849.22	-	151.81	109,697.40

DEPARTMENT 14
FISCAL 2022

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	(109,697.40)	-	-	(109,697.40)
Total 1st Tier Allocation	\$ 2,122.27	\$ -	\$ 2,122.27	\$ 0.00
2nd Allocation				
Building Depreciation	4.85	-	0.01	4.84
Equipment Depreciation	0.60	-	0.00	0.60
Audit & Consulting Services	10.25	-	0.01	10.23
Risk Management - P & L Insurance	239.85	-	0.33	239.52
Building Services & Communications	2,909.48	-	4.02	2,905.46
Personnel	420.84	-	0.58	420.26
Management Information Systems	1,003.02	-	1.39	1,001.64
Accounting Department	556.63	-	0.77	555.86
County Treasurer	142.63	-	0.20	142.44
County Administrator	36.84	-	0.05	36.79
Corporation Counsel	145.62	-	0.20	145.41
Court Commissioner	-	-	-	-
Sheriff's Office	-	-	-	-
Clerk of Courts	-	-	-	-
Total 2nd Allocation	5,470.61	-	7.56	5,463.05
General & Administrative Allocation	-	-	-	-
Unallocated	(5,463.05)	-	-	(5,463.05)
Total 2nd Tier Allocation	\$ 7.56	\$ -	\$ 7.56	\$ -
Total Incoming Costs	159.38	-	159.38	-
Total Allocated Cost	\$ 2,129.83	\$ -	\$ 2,129.83	\$ 0.00

DEPARTMENT 14
FISCAL 2022

SAUK COUNTY, WISCONSIN
CLERK OF COURTS
FUNCTIONAL COST ALLOCATIONS

Department: Clerk of Courts
Function: Child Support

Total 1st Tier Allocation	\$ 2,122.27
Total 2nd Tier Allocation	7.56
Total Allocated Cost	\$ 2,129.83

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Child Support	100	100.00%	2,122.27	(1,847.31)	274.96	7.56	282.52
Total	100	100.00%	\$ 2,122.27	\$ (1,847.31)	\$ 274.96	\$ 7.56	\$ 282.52

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Monthly Child Support Expenditure Reports

DEPARTMENT 14
FISCAL 2022

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	282.52	282.52
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	\$ 282.52	\$ 282.52