

STATE OF WISCONSIN

FY 2014

CENTRAL SERVICES COST ALLOCATION PLAN

PREPARED BY:

DEPARTMENT OF ADMINISTRATION
STATE CONTROLLER'S OFFICE

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 dated December 12, 2014 to establish cost allocations or billings for the year ended June 30, 2016 are allowable in accordance with the requirements of 2 CFR Part 225, Cost Principles for State, Local, and Indian Tribal Governments (OMB Circular A-87), 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 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 WISCONSIN DEPARTMENT OF ADMINISTRATION

SIGNATURE

Stephen Censky

NAME OF OFFICIAL

State Controller

TITLE

Steve Censky

DATE OF EXECUTION

12-12-14

State of Wisconsin
 Central Services Cost Allocation Plan
 Final Costs for June 30, 2014 and
 Fixed Costs for Fiscal Year 2016

Grantee Agency	2012	2014	Carryfwd	FY 2016	Total	Total	Difference	FY 2016
	Disbursement Charges	Disbursement Charges	FY 2016 Disbursement Charges	Fixed Costs Disbursement Charges	2012 Actual Costs	2014 Actual Costs	Carryfwd to FY 2016	Fixed Costs
Administration-Direct	0	0	0	0	0	0	0	0
Administration-Indirect	2,886	2,391	(495)	1,896	2,886	2,391	(495)	1,896
Agriculture, Trade, & Consumer Prot	1,024	950	(74)	876	1,024	950	(74)	876
Arts Board	3	0	(3)	(3)	3	0	(3)	(3)
Board for People with Developmental Dis	52	45	(7)	38	52	45	(7)	38
Board on Aging	79	67	(12)	55	79	67	(12)	55
Child Abuse & Neglect Prevention Bd	2	16	14	30	2	16	14	30
Children & Family Services	905	811	(94)	717	905	811	(94)	717
Circuit Courts	89	5	(84)	(79)	89	5	(84)	(79)
Corrections	12,892	12,575	(317)	12,258	12,892	12,575	(317)	12,258
Court of Appeals	24	5	(19)	(14)	24	5	(19)	(14)
District Attorneys	327	292	(35)	257	327	292	(35)	257
Educational Communications Board	186	202	16	218	186	202	16	218
Employee Trust Funds	454	468	14	482	454	468	14	482
Employment Relations Commission	40	24	(16)	8	40	24	(16)	8
Environmental Improvement Prog	15	13	(2)	11	15	13	(2)	11
Financial Institutions	294	313	19	332	294	313	19	332
Government Accountability Board	106	61	(45)	16	106	61	(45)	16
Governor's Office	90	79	(11)	68	90	79	(11)	68
Health Services	14,145	12,945	(1,200)	11,745	14,145	12,945	(1,200)	11,745
Higher Education Aids Board	37	32	(5)	27	37	32	(5)	27
Historical Society	705	825	120	945	705	825	120	945
Insurance Commissioner's Office	1,225	1,250	25	1,275	1,225	1,250	25	1,275
Investment Board	339	296	(43)	253	339	296	(43)	253
Judicial Council	13	12	(1)	11	13	12	(1)	11
Judicial Commission	15	11	(4)	7	15	11	(4)	7
Justice	1,256	1,528	272	1,800	1,256	1,528	272	1,800
Legislature	1,361	1,775	414	2,189	1,361	1,775	414	2,189
Lieutenant Governor's Office	14	26	12	38	14	26	12	38
Lower WI Riverway	40	39	(1)	38	40	39	(1)	38
Military Affairs	1,554	1,545	(9)	1,536	1,554	1,545	(9)	1,536
Natural Resources	8,280	14,534	6,254	20,788	8,280	14,534	6,254	20,788
Office of State Employee Relations	170	180	10	190	170	180	10	190
Public Defender	3,212	2,160	(1,052)	1,108	3,212	2,160	(1,052)	1,108
Public Instruction	11,417	3,043	(8,374)	(5,331)	11,417	3,043	(8,374)	(5,331)
Public Lands	70	66	(4)	62	70	66	(4)	62
Public Service Commission	150	173	23	196	150	173	23	196
Revenue	1,403	2,804	1,401	4,205	1,403	2,804	1,401	4,205
Safety and Professional Services	1,116	939	(177)	762	1,116	939	(177)	762
State Fair Park	1,761	749	(1,012)	(263)	1,761	749	(1,012)	(263)
State Treasurer	3,032	2,799	(233)	2,566	3,032	2,799	(233)	2,566
Supreme Court	96	5	(91)	(86)	96	5	(91)	(86)
Technical College System Board	159	158	(1)	157	159	158	(1)	157
Tourism	226	268	42	310	226	268	42	310
Transportation	10,222	9,382	(840)	8,542	10,222	9,382	(840)	8,542
University of Wisconsin	472	363	(109)	254	472	363	(109)	254
Veterans Affairs	2,341	1,914	(427)	1,487	2,341	1,914	(427)	1,487
Workforce Development	7,362	5,868	(1,494)	4,374	7,362	5,868	(1,494)	4,374
Other	516	250	(266)	(16)	516	250	(266)	(16)
Total	92,177	84,256	(7,921)	76,335	92,177	84,256	(7,921)	76,335

STATE OF WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
BANKING FEES FOR DISBURSEMENT SERVICES
NATURE AND EXTENT OF SERVICES

The State of Wisconsin disburses funds using both paper checks and electronic fund transfers (EFT). The banking fees related to these disbursements are paid with GPR funds.

Costs are functionalized and allocated as follows:

- **Paper Disbursements**

Thirteen different check series were used for payments in FY 2014. Two of these were used for general operations and payroll. Series A - General Operations, includes all checks generated by the WiSMART system, and other checks created by agencies and sent to DOA for printing. Series B - Payroll includes all payroll checks generated for the state, with the exception of the University System.

The total costs were calculated by multiplying the check volume for series A and B checks for the fiscal year, by the per check banking fee of \$0.093. These costs appear in the Plan on schedule 1.003 - "Check Disburse Fees". They are allocated based on series A and B check counts on schedule 1.004.

- **Electronic Disbursements**

The State utilizes electronic funds transfers for payroll disbursements. The total costs were calculated by multiplying the transaction volume by the per transaction banking fee of \$0.025. These costs appear in the Plan on schedule 1.003 - "ACH Disburse Fees". They are allocated based on series B check counts because approximately 99% of the EFT volume is payroll related. The allocation appears on schedule 1.005.

State of Wisconsin
Statewide Cost Allocation Plan
Disbursement Charges
Costs to be Allocated

Schedule 1.002
FY 2014

Expenditures per Financial Statement:	1st Allocation	2nd Allocation	Subtotal	Total
Departmental Cost Adjustments:				
Disburse Fees, Check	\$ 61,988	\$ -	\$ 61,988	\$ 61,988
Disburse Fees, ACH	\$ 22,268	\$ -	\$ 22,268	\$ 22,268
Total Departmental Cost Adjustments	\$ 84,256	\$ -	\$ 84,256	\$ 84,256
Total to be Allocated:	<u>\$ 84,256</u>	<u>\$ -</u>	<u>\$ 84,256</u>	<u>\$ 84,256</u>

State of Wisconsin
Statewide Cost Alloc Plan
Disbursement Charges
Schedule of Costs to be Allocated by Function

Schedule 1.003
FY 2014

	Total	General & Admin	Check Disb Fees	ACH Disbursement Fees
Cost Adjustments				
Departmental cost adjustments				
Disburse Fees, Check	\$ 61,988		\$ 61,988	
Disburse Fees, ACH	\$ 22,268			\$ 22,268
Functional Costs	\$ 84,256		\$ 61,988	\$ 22,268
Allocable Costs	\$ 84,256		\$ 61,988	\$ 22,268
1st Allocation	\$ 84,256		\$ 61,988	\$ 22,268
Total Allocated	<u>\$ 84,256</u>	<u>\$ -</u>	<u>\$ 61,988</u>	<u>\$ 22,268</u>

State of Wisconsin
 Statewide Cost Alloc Plan
 Disbursement Charges
 Detail Allocation of Check Disbursement Fees

Schedule 1.004
 FY 2014

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Administration	19,702	2.955	\$ 1,832		\$ 1,832		\$ 1,832
Agriculture	6,704	1.006	\$ 623		\$ 623		\$ 623
Board for People with Developmental Dis	252	0.038	\$ 23		\$ 23		\$ 23
Board on Aging	611	0.092	\$ 57		\$ 57		\$ 57
Child Abuse & Neglect Prevention Bd	170	0.025	\$ 16		\$ 16		\$ 16
Children and Family Services	6,667	1.000	\$ 620		\$ 620		\$ 620
Circuit Courts	52	0.008	\$ 5		\$ 5		\$ 5
Corrections	70,074	10.511	\$ 6,516		\$ 6,516		\$ 6,516
Court of Appeals	52	0.008	\$ 5		\$ 5		\$ 5
District Attorneys	921	0.138	\$ 86		\$ 86		\$ 86
Educational Communications Bd	1,773	0.266	\$ 165		\$ 165		\$ 165
Employee Trust Funds	4,038	0.606	\$ 375		\$ 375		\$ 375
Employment Relations Commission	196	0.029	\$ 18		\$ 18		\$ 18
Environmental Improvement Program	143	0.021	\$ 13		\$ 13		\$ 13
Financial Institutions	2,517	0.378	\$ 234		\$ 234		\$ 234
Government Accountability Board	460	0.069	\$ 43		\$ 43		\$ 43
Governor's Office	513	0.077	\$ 48		\$ 48		\$ 48
Health Services	92,904	13.935	\$ 8,638		\$ 8,638		\$ 8,638
Higher Educ Aids Board	259	0.039	\$ 24		\$ 24		\$ 24
Historical Society	4,298	0.645	\$ 400		\$ 400		\$ 400
Insurance Commissioner's Office	12,578	1.887	\$ 1,170		\$ 1,170		\$ 1,170
Investment Board	2,649	0.397	\$ 246		\$ 246		\$ 246
Judicial Council	122	0.018	\$ 11		\$ 11		\$ 11
Judicial Commission	124	0.019	\$ 12		\$ 12		\$ 12
Justice	14,054	2.108	\$ 1,307		\$ 1,307		\$ 1,307
Legislature	9,482	1.422	\$ 882		\$ 882		\$ 882
Lieutenant Governor's Office	69	0.010	\$ 6		\$ 6		\$ 6
Lower WI Riverway	273	0.041	\$ 25		\$ 25		\$ 25
Military Affairs	11,659	1.749	\$ 1,084		\$ 1,084		\$ 1,084
Natural Resources	131,263	19.689	\$ 12,205		\$ 12,205		\$ 12,205
Office of State Employee Relations	645	0.097	\$ 60		\$ 60		\$ 60
Other	2,676	0.401	\$ 249		\$ 249		\$ 249
Public Defender	21,983	3.297	\$ 2,044		\$ 2,044		\$ 2,044
Public Instruction	24,718	3.708	\$ 2,298		\$ 2,298		\$ 2,298
Public Lands Board	709	0.106	\$ 66		\$ 66		\$ 66
Public Service Commission	763	0.114	\$ 71		\$ 71		\$ 71
Revenue	24,501	3.675	\$ 2,278		\$ 2,278		\$ 2,278
Safety & Professional Services	8,338	1.251	\$ 775		\$ 775		\$ 775
State Fair Park	8,779	1.317	\$ 816		\$ 816		\$ 816
State Treasurer	8,036	1.205	\$ 747		\$ 747		\$ 747
Supreme Court	53	0.008	\$ 5		\$ 5		\$ 5
Technical College System Board	1,327	0.199	\$ 123		\$ 123		\$ 123
Tourism	1,960	0.294	\$ 182		\$ 182		\$ 182
Transportation	95,135	14.270	\$ 8,846		\$ 8,846		\$ 8,846
University of Wisconsin	3,902	0.585	\$ 363		\$ 363		\$ 363
Veterans Affairs	13,519	2.028	\$ 1,257		\$ 1,257		\$ 1,257
Workforce Development	55,053	8.258	\$ 5,119		\$ 5,119		\$ 5,119
Subtotal	666,676	100.00	\$ 61,988	\$ -	\$ 61,988	\$ -	\$ 61,988
Total	666,676	100.00	\$ 61,988	\$ -	\$ 61,988	\$ -	\$ 61,988

(A) Alloc basis: Check Series A and B Check Counts
 Source: State Disbursement Records

State of Wisconsin
 Statewide Cost Allocation Plan
 Disbursement Charges
 Detail Allocation of ACH Disbursement Fees

Schedule 1.005
 FY 2014

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Administration	1,774	2.513	\$ 559		\$ 559		\$ 559
Agriculture	1,037	1.469	\$ 327		\$ 327		\$ 327
Board for People with Developmental Dis	69	0.098	\$ 22		\$ 22		\$ 22
Board on Aging	33	0.047	\$ 10		\$ 10		\$ 10
Child Abuse & Neglect Prevention Bd	0	0.000	\$ -		\$ -		\$ -
Children and Family Services	607	0.860	\$ 191		\$ 191		\$ 191
Circuit Courts	0	0.000	\$ -		\$ -		\$ -
Corrections	19,213	27.212	\$ 6,060		\$ 6,060		\$ 6,060
Court of Appeals	0	0.000	\$ -		\$ -		\$ -
District Attorneys	653	0.925	\$ 206		\$ 206		\$ 206
Educational Communications Bd	119	0.169	\$ 38		\$ 38		\$ 38
Employee Trust Funds	292	0.414	\$ 92		\$ 92		\$ 92
Employment Relations Commission	18	0.025	\$ 6		\$ 6		\$ 6
Environmental improvement Program	0	0.000	\$ -		\$ -		\$ -
Financial Institutions	251	0.355	\$ 79		\$ 79		\$ 79
Government Accountability Board	58	0.082	\$ 18		\$ 18		\$ 18
Governor's Office	99	0.140	\$ 31		\$ 31		\$ 31
Health Services	13,655	19.340	\$ 4,307		\$ 4,307		\$ 4,307
Higher Educ Aids Board	26	0.037	\$ 8		\$ 8		\$ 8
Historical Society	1,349	1.911	\$ 425		\$ 425		\$ 425
Insurance Commissioner's Office	256	0.363	\$ 81		\$ 81		\$ 81
Investment Board	157	0.222	\$ 50		\$ 50		\$ 50
Judicial Council	0	0.000	\$ -		\$ -		\$ -
Judicial Commission	0	0.000	\$ -		\$ -		\$ -
Justice	703	0.996	\$ 222		\$ 222		\$ 222
Legislature	2,832	4.011	\$ 893		\$ 893		\$ 893
Lieutenant Governor's Office	2	0.003	\$ 1		\$ 1		\$ 1
Lower WI Riverway	102	0.144	\$ 32		\$ 32		\$ 32
Military Affairs	1,462	2.071	\$ 461		\$ 461		\$ 461
Natural Resources	7,384	10.458	\$ 2,329		\$ 2,329		\$ 2,329
Office of State Employee Relations	382	0.541	\$ 120		\$ 120		\$ 120
Other		0.000	\$ -		\$ -		\$ -
Public Defender	369	0.523	\$ 116		\$ 116		\$ 116
Public Instruction	2,360	3.343	\$ 744		\$ 744		\$ 744
Public Lands Board	1	0.001	\$ 0		\$ 0		\$ 0
Public Service Commission	323	0.457	\$ 102		\$ 102		\$ 102
Revenue	1,667	2.361	\$ 526		\$ 526		\$ 526
Safety & Professional Services	520	0.736	\$ 164		\$ 164		\$ 164
State Fair Park	6,286	8.903	\$ 1,983		\$ 1,983		\$ 1,983
State Treasurer	6	0.008	\$ 2		\$ 2		\$ 2
Supreme Court	0	0.000	\$ -		\$ -		\$ -
Technical College System Board	111	0.157	\$ 35		\$ 35		\$ 35
Tourism	272	0.385	\$ 86		\$ 86		\$ 86
Transportation	1,699	2.406	\$ 536		\$ 536		\$ 536
University of Wisconsin	0	0.000	\$ -		\$ -		\$ -
Veterans Affairs	2,084	2.952	\$ 657		\$ 657		\$ 657
Workforce Development	2,374	3.362	\$ 749		\$ 749		\$ 749
Subtotal	70,605	100.00	\$ 22,268	\$ -	\$ 22,268	\$ -	\$ 22,268
Total	70,605	100.00	\$ 22,268	\$ -	\$ 22,268	\$ -	\$ 22,268

(A) Alloc basis: Check Series B (Payroll) Counts
 Source: State Disbursement Records

State of Wisconsin
 Statewide Cost Allocation Plan
 Disbursement Charges
 Departmental Cost Allocation Summary

Schedule 1.006
 FY 2014

User Department	Total	Check Disbursement Fees	ACH Disbursement Fees
Administration	\$ 2,391	\$ 1,832	\$ 559
Agriculture	\$ 950	\$ 623	\$ 327
Board for People w/ Dev Disabilities	\$ 45	\$ 23	\$ 22
Board on Aging	\$ 67	\$ 57	\$ 10
Child Abuse & Neglect Prev Bd	\$ 16	\$ 16	\$ -
Children & Family Services	\$ 811	\$ 620	\$ 191
Circuit Courts	\$ 5	\$ 5	\$ -
Corrections	\$ 12,575	\$ 6,516	\$ 6,060
Court of Appeals	\$ 5	\$ 5	\$ -
District Attorneys (DOA)	\$ 292	\$ 86	\$ 206
Educational Communications Board	\$ 202	\$ 165	\$ 38
Employe Trust Fds	\$ 468	\$ 375	\$ 92
Employment Relations Commission	\$ 24	\$ 18	\$ 6
Environmental Improvement Program	\$ 13	\$ 13	\$ -
Financial Institutions	\$ 313	\$ 234	\$ 79
Government Accountability Board	\$ 61	\$ 43	\$ 18
Governor's Office	\$ 79	\$ 48	\$ 31
Health Services	\$ 12,945	\$ 8,638	\$ 4,307
Higher Educ Aids Board	\$ 32	\$ 24	\$ 8
Historical Society	\$ 825	\$ 400	\$ 425
Insurance Commissioner's Office	\$ 1,250	\$ 1,170	\$ 81
Investment Board	\$ 296	\$ 246	\$ 50
Judicial Commission	\$ 11	\$ 11	\$ -
Judicial Council	\$ 12	\$ 12	\$ -
Justice	\$ 1,528	\$ 1,307	\$ 222
Legislature	\$ 1,775	\$ 882	\$ 893
Lower WI Riverway	\$ 39	\$ 6	\$ 32
Lt Governor's Office	\$ 26	\$ 25	\$ 1
Military Affairs	\$ 1,545	\$ 1,084	\$ 461
Natural Resources	\$ 14,534	\$ 12,205	\$ 2,329
Office of State Employees Relations	\$ 180	\$ 60	\$ 120
Other	\$ 249	\$ 249	\$ -
Public Defender	\$ 2,160	\$ 2,044	\$ 116
Public Instruction	\$ 3,043	\$ 2,298	\$ 744
Public Lands Board	\$ 66	\$ 66	\$ 0
Public Service Commission	\$ 173	\$ 71	\$ 102
Revenue	\$ 2,804	\$ 2,278	\$ 526
Safety & Professional Services	\$ 939	\$ 775	\$ 164
State Treasurer	\$ 2,799	\$ 816	\$ 1,983
State Fair Park	\$ 749	\$ 747	\$ 2
Supreme Court	\$ 5	\$ 5	\$ -
Technical College System Board	\$ 158	\$ 123	\$ 35
Tourism	\$ 268	\$ 182	\$ 86
Transportation	\$ 9,382	\$ 8,846	\$ 536
University of Wisconsin	\$ 363	\$ 363	\$ -
Veterans Affairs	\$ 1,914	\$ 1,257	\$ 657
Workforce Development	\$ 5,868	\$ 5,119	\$ 749
Total	\$ 84,256	\$ 61,988	\$ 22,268