

# **STATE OF WISCONSIN**

FY 2016

## **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 27, 2016 to establish cost allocations or billings for the year ended June 30, 2018 are allowable in accordance with the requirements of 2 CFR Chapter II, 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

Wisconsin Department of Administration

Signature



Name of Official

Jeffery C. Anderson

Title

State Controller

Date of Execution:

12/27/2016

State of Wisconsin  
 Central Services Cost Allocation Plan  
 Final Costs for June 30, 2016 and  
 Fixed Costs for Fiscal Year 2018

Grantee Agency	2014		2016		Carryfwd	FY 2018	Total	Total	Difference	FY 2018
	Disbursement	Disbursement	Disbursement	Disbursement	FY 2018	Fixed Costs	2014	2016	Carryfwd to	Fixed Costs
	Charges	Charges	Charges	Charges	Charges	Charges	Actual Costs	Actual Costs	FY 2018	Fixed Costs
Administration-Direct	0	0	0	0	0	0	0	0	0	0
Administration-Indirect	2,391	2,177	(214)	1,963		1,963	2,391	2,177	(214)	1,963
Agriculture, Trade, & Consumer Prot	950	986	36	1,022		1,022	950	986	36	1,022
Arts Board	0	0	0	0	0	0	0	0	0	0
Board for People with Developmental Dis	45	32	(13)	19		19	45	32	(13)	19
Board on Aging	67	70	3	73		73	67	70	3	73
Child Abuse & Neglect Prevention Bd	16	11	(5)	6		6	16	11	(5)	6
Children & Family Services	811	961	150	1,111		1,111	811	961	150	1,111
Circuit Courts	5	2	(3)	(1)		(1)	5	2	(3)	(1)
Corrections	12,575	8,796	(3,779)	5,017		5,017	12,575	8,796	(3,779)	5,017
Court of Appeals	5	2	(3)	(1)		(1)	5	2	(3)	(1)
District Attorneys	292	253	(39)	214		214	292	253	(39)	214
Educational Communications Board	202	156	(46)	110		110	202	156	(46)	110
Employee Trust Funds	468	475	7	482		482	468	475	7	482
Employment Relations Commission	24	23	(1)	22		22	24	23	(1)	22
Environmental Improvement Prog	13	5	(8)	(3)		(3)	13	5	(8)	(3)
Financial Institutions	313	266	(47)	219		219	313	266	(47)	219
Government Accountability Board	61	47	(14)	33		33	61	47	(14)	33
Governor's Office	79	51	(28)	23		23	79	51	(28)	23
Health Services	12,945	10,416	(2,529)	7,887		7,887	12,945	10,416	(2,529)	7,887
Higher Education Aids Board	32	52	20	72		72	32	52	20	72
Historical Society	825	548	(277)	271		271	825	548	(277)	271
Insurance Commissioner's Office	1,250	1,093	(157)	936		936	1,250	1,093	(157)	936
Investment Board	296	164	(132)	32		32	296	164	(132)	32
Judicial Council	12	9	(3)	6		6	12	9	(3)	6
Judicial Commission	11	11	0	11		11	11	11	0	11
Justice	1,528	1,400	(128)	1,272		1,272	1,528	1,400	(128)	1,272
Legislature	1,775	526	(1,249)	(723)		(723)	1,775	526	(1,249)	(723)
Lieutenant Governor's Office	26	21	(5)	16		16	26	21	(5)	16
Lower WI Riverway	39	8	(31)	(23)		(23)	39	8	(31)	(23)
Military Affairs	1,545	1,194	(351)	843		843	1,545	1,194	(351)	843
Natural Resources	14,534	6,435	(8,099)	(1,664)		(1,664)	14,534	6,435	(8,099)	(1,664)
Office of State Employee Relations	180	11	(169)	(158)		(158)	180	11	(169)	(158)
Public Defender	2,160	2,196	36	2,232		2,232	2,160	2,196	36	2,232
Public Instruction	3,043	1,223	(1,820)	(597)		(597)	3,043	1,223	(1,820)	(597)
Public Lands	66	47	(19)	28		28	66	47	(19)	28
Public Service Commission	173	136	(37)	99		99	173	136	(37)	99
Revenue	2,804	1,259	(1,545)	(286)		(286)	2,804	1,259	(1,545)	(286)
Safety and Professional Services	939	634	(305)	329		329	939	634	(305)	329
State Fair Park	749	920	171	1,091		1,091	749	920	171	1,091
State Treasurer	2,799	3	(2,796)	(2,793)		(2,793)	2,799	3	(2,796)	(2,793)
Supreme Court	5	25	20	45		45	5	25	20	45
Technical College System Board	158	132	(26)	106		106	158	132	(26)	106
Tourism	268	129	(139)	(10)		(10)	268	129	(139)	(10)
Transportation	9,382	10,332	950	11,282		11,282	9,382	10,332	950	11,282
University of Wisconsin	363	149	(214)	(65)		(65)	363	149	(214)	(65)
Veterans Affairs	1,914	1,715	(199)	1,516		1,516	1,914	1,715	(199)	1,516
Workforce Development	5,868	5,537	(331)	5,206		5,206	5,868	5,537	(331)	5,206
Other	250	591	341	932		932	250	591	341	932
<b>Total</b>	<b>84,256</b>	<b>61,229</b>	<b>(23,027)</b>	<b>38,202</b>		<b>38,202</b>	<b>84,256</b>	<b>61,229</b>	<b>(23,027)</b>	<b>38,202</b>

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 Automated Clearing House (ACH) payments. The banking fees related to these disbursements are paid with GPR funds.

Costs are functionalized and allocated as follows:

- **Paper Disbursements**

Fourteen different check series were used for payments in FY 2016. Three of these were used for general operations and payroll. Series A and T - General Operations, includes all checks generated by the STAR 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 of Wisconsin System, State Courts and the Legislature.

The total costs were calculated by multiplying the check volume for series A, B and T 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, B and T check counts on schedule 1.004.

- **Electronic Disbursements**

The State utilizes ACH for payroll disbursements. The total costs were calculated by multiplying the transaction volume by the per transaction banking fee of \$0.020. These costs appear in the Plan on schedule 1.003 - "ACH Disburse Fees". They are allocated based on the actual ACH payment counts by state agency. The allocation appears on schedule 1.005.

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

**Schedule 1.002**  
**FY 2016**

	<b>1st Allocation</b>	<b>2nd Allocation</b>	<b>Subtotal</b>	<b>Total</b>
Expenditures per Financial Statement:				
Departmental Cost Adjustments:				
Disburse Fees, Check	\$ 43,647	\$ -	\$ 43,647	\$ 43,647
Disburse Fees, ACH	\$ 17,582	\$ -	\$ 17,582	\$ 17,582
Total Departmental Cost Adjustments	\$ 61,229	\$ -	\$ 61,229	\$ 61,229
Total to be Allocated:	<u>\$ 61,229</u>	<u>\$ -</u>	<u>\$ 61,229</u>	<u>\$ 61,229</u>

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

**Schedule 1.003**  
**FY 2016**

	<b>Total</b>	<b>General &amp; Admin</b>	<b>Check Disb Fees</b>	<b>ACH Disbursement Fees</b>
Cost Adjustments				
Departmental cost adjustments				
Disburse Fees, Check	\$ 43,647		\$ 43,647	
Disburse Fees, ACH	\$ 17,582			\$ 17,582
Functional Costs	\$ 61,229		\$ 43,647	\$ 17,582
Allocable Costs	\$ 61,229		\$ 43,647	\$ 17,582
1st Allocation	<u>\$ 61,229</u>		<u>\$ 43,647</u>	<u>\$ 17,582</u>
 Total Allocated	 <u>\$ 61,229</u>	 <u>\$ -</u>	 <u>\$ 43,647</u>	 <u>\$ 17,582</u>

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

Schedule 1.004  
 FY 2016

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Administration	17,821	3.796	\$ 1,657		\$ 1,657		\$ 1,657
Agriculture	6,949	1.480	\$ 646		\$ 646		\$ 646
Board for People with Developmental Dis	277	0.059	\$ 26		\$ 26		\$ 26
Board on Aging	551	0.117	\$ 51		\$ 51		\$ 51
Child Abuse & Neglect Prevention Bd	122	0.026	\$ 11		\$ 11		\$ 11
Children and Family Services	6,226	1.326	\$ 579		\$ 579		\$ 579
Circuit Courts	18	0.004	\$ 2		\$ 2		\$ 2
Corrections	40,692	8.669	\$ 3,784		\$ 3,784		\$ 3,784
Court of Appeals	19	0.004	\$ 2		\$ 2		\$ 2
District Attorneys	334	0.071	\$ 31		\$ 31		\$ 31
Educational Communications Bd	1,421	0.303	\$ 132		\$ 132		\$ 132
Employee Trust Funds	3,589	0.765	\$ 334		\$ 334		\$ 334
Employment Relations Commission	175	0.037	\$ 16		\$ 16		\$ 16
Environmental Improvement Program	51	0.011	\$ 5		\$ 5		\$ 5
Financial Institutions	2,169	0.462	\$ 202		\$ 202		\$ 202
Government Accountability Board	310	0.066	\$ 29		\$ 29		\$ 29
Governor's Office	337	0.072	\$ 31		\$ 31		\$ 31
Health Services	78,950	16.819	\$ 7,341		\$ 7,341		\$ 7,341
Higher Educ Aids Board	507	0.108	\$ 47		\$ 47		\$ 47
Historical Society	3,953	0.842	\$ 368		\$ 368		\$ 368
Insurance Commissioner's Office	10,942	2.331	\$ 1,017		\$ 1,017		\$ 1,017
Investment Board	808	0.172	\$ 75		\$ 75		\$ 75
Judicial Council	114	0.024	\$ 11		\$ 11		\$ 11
Judicial Commission	100	0.021	\$ 9		\$ 9		\$ 9
Justice	11,237	2.394	\$ 1,045		\$ 1,045		\$ 1,045
Legislature	5,218	1.112	\$ 485		\$ 485		\$ 485
Lieutenant Governor's Office	72	0.015	\$ 7		\$ 7		\$ 7
Lower WI Riverway	196	0.042	\$ 18		\$ 18		\$ 18
Military Affairs	9,891	2.107	\$ 920		\$ 920		\$ 920
Natural Resources	50,963	10.857	\$ 4,739		\$ 4,739		\$ 4,739
Office of State Employee Relations	114	0.024	\$ 11		\$ 11		\$ 11
Other	6,168	1.314	\$ 574		\$ 574		\$ 574
Public Defender	20,336	4.332	\$ 1,891		\$ 1,891		\$ 1,891
Public Instruction	8,977	1.912	\$ 835		\$ 835		\$ 835
Public Lands Board	441	0.094	\$ 41		\$ 41		\$ 41
Public Service Commission	689	0.147	\$ 64		\$ 64		\$ 64
Revenue	6,734	1.435	\$ 626		\$ 626		\$ 626
Safety & Professional Services	5,360	1.142	\$ 498		\$ 498		\$ 498
State Fair Park	8,721	1.858	\$ 811		\$ 811		\$ 811
State Treasurer	32	0.007	\$ 3		\$ 3		\$ 3
Supreme Court	264	0.056	\$ 25		\$ 25		\$ 25
Technical College System Board	1,086	0.231	\$ 101		\$ 101		\$ 101
Tourism	1,190	0.254	\$ 111		\$ 111		\$ 111
Transportation	92,037	19.607	\$ 8,558		\$ 8,558		\$ 8,558
University of Wisconsin	1,606	0.342	\$ 149		\$ 149		\$ 149
Veterans Affairs	11,011	2.346	\$ 1,024		\$ 1,024		\$ 1,024
Workforce Development	50,641	10.788	\$ 4,709		\$ 4,709		\$ 4,709
Subtotal	469,419	100.00	\$ 43,647	\$ -	\$ 43,647	\$ -	\$ 43,647
Total	469,419	100.00	\$ 43,647	\$ -	\$ 43,647	\$ -	\$ 43,647

(A) Alloc basis: Check Series A, B and T 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 2016

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Administration	25,996	2.957	\$ 520		\$ 520		\$ 520
Agriculture	16,984	1.932	\$ 340		\$ 340		\$ 340
Board for People with Developmental Dis	310	0.035	\$ 6		\$ 6		\$ 6
Board on Aging	930	0.106	\$ 19		\$ 19		\$ 19
Child Abuse & Neglect Prevention Bd	0	0.000	\$ -		\$ -		\$ -
Children and Family Services	19,090	2.172	\$ 382		\$ 382		\$ 382
Circuit Courts	0	0.000	\$ -		\$ -		\$ -
Corrections	250,618	28.508	\$ 5,012		\$ 5,012		\$ 5,012
Court of Appeals	0	0.000	\$ -		\$ -		\$ -
District Attorneys	11,088	1.261	\$ 222		\$ 222		\$ 222
Educational Communications Bd	1,178	0.134	\$ 24		\$ 24		\$ 24
Employee Trust Funds	7,080	0.805	\$ 142		\$ 142		\$ 142
Employment Relations Commission	314	0.036	\$ 6		\$ 6		\$ 6
Environmental Improvement Program	0	0.000	\$ -		\$ -		\$ -
Financial Institutions	3,226	0.367	\$ 65		\$ 65		\$ 65
Government Accountability Board	904	0.103	\$ 18		\$ 18		\$ 18
Governor's Office	1,004	0.114	\$ 20		\$ 20		\$ 20
Health Services	153,768	17.491	\$ 3,075		\$ 3,075		\$ 3,075
Higher Educ Aids Board	228	0.026	\$ 5		\$ 5		\$ 5
Historical Society	9,036	1.028	\$ 181		\$ 181		\$ 181
Insurance Commissioner's Office	3,764	0.428	\$ 75		\$ 75		\$ 75
Investment Board	4,444	0.506	\$ 89		\$ 89		\$ 89
Judicial Council	0	0.000	\$ -		\$ -		\$ -
Judicial Commission	0	0.000	\$ -		\$ -		\$ -
Justice	17,734	2.017	\$ 355		\$ 355		\$ 355
Legislature	2,050	0.233	\$ 41		\$ 41		\$ 41
Lieutenant Governor's Office	120	0.014	\$ 2		\$ 2		\$ 2
Lower WI Riverway	60	0.007	\$ 1		\$ 1		\$ 1
Military Affairs	13,732	1.562	\$ 275		\$ 275		\$ 275
Natural Resources	84,812	9.648	\$ 1,696		\$ 1,696		\$ 1,696
Office of State Employee Relations	0	0.000	\$ -		\$ -		\$ -
Other	944	0.107	\$ 19		\$ 19		\$ 19
Public Defender	15,280	1.738	\$ 306		\$ 306		\$ 306
Public Instruction	19,424	2.210	\$ 388		\$ 388		\$ 388
Public Lands Board	310	0.035	\$ 6		\$ 6		\$ 6
Public Service Commission	3,574	0.407	\$ 71		\$ 71		\$ 71
Revenue	31,658	3.601	\$ 633		\$ 633		\$ 633
Safety & Professional Services	6,766	0.770	\$ 135		\$ 135		\$ 135
State Fair Park	5,480	0.623	\$ 110		\$ 110		\$ 110
State Treasurer	26	0.003	\$ 1		\$ 1		\$ 1
Supreme Court	0	0.000	\$ -		\$ -		\$ -
Technical College System Board	1,532	0.174	\$ 31		\$ 31		\$ 31
Tourism	926	0.105	\$ 19		\$ 19		\$ 19
Transportation	88,716	10.092	\$ 1,774		\$ 1,774		\$ 1,774
University of Wisconsin	0	0.000	\$ -		\$ -		\$ -
Veterans Affairs	34,574	3.933	\$ 691		\$ 691		\$ 691
Workforce Development	41,428	4.713	\$ 829		\$ 829		\$ 829
Subtotal	879,108	100.00	\$ 17,582	\$ -	\$ 17,582	\$ -	\$ 17,582
Total	879,108	100.00	\$ 17,582	\$ -	\$ 17,582	\$ -	\$ 17,582

(A) Alloc basis: Payroll ACH Counts  
 Source: State Disbursement Records

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

Schedule 1.006  
 FY 2016

User Department	Total	Check Disbursement Fees	ACH Disbursement Fees
Administration	\$ 2,177	\$ 1,657	\$ 520
Agriculture	\$ 986	\$ 646	\$ 340
Board for People w/ Dev Disabilities	\$ 32	\$ 26	\$ 6
Board on Aging	\$ 70	\$ 51	\$ 19
Child Abuse & Neglect Prev Bd	\$ 11	\$ 11	\$ -
Children & Family Services	\$ 961	\$ 579	\$ 382
Circuit Courts	\$ 2	\$ 2	\$ -
Corrections	\$ 8,796	\$ 3,784	\$ 5,012
Court of Appeals	\$ 2	\$ 2	\$ -
District Attorneys (DOA)	\$ 253	\$ 31	\$ 222
Educational Communications Board	\$ 156	\$ 132	\$ 24
Employe Trust Fds	\$ 475	\$ 334	\$ 142
Employment Relations Commission	\$ 23	\$ 16	\$ 6
Environmental Improvement Program	\$ 5	\$ 5	\$ -
Financial Institutions	\$ 266	\$ 202	\$ 65
Government Accountability Board	\$ 47	\$ 29	\$ 18
Governor's Office	\$ 51	\$ 31	\$ 20
Health Services	\$ 10,416	\$ 7,341	\$ 3,075
Higher Educ Aids Board	\$ 52	\$ 47	\$ 5
Historical Society	\$ 548	\$ 368	\$ 181
Insurance Commissioner's Office	\$ 1,093	\$ 1,017	\$ 75
Investment Board	\$ 164	\$ 75	\$ 89
Judicial Commission	\$ 11	\$ 11	\$ -
Judicial Council	\$ 9	\$ 9	\$ -
Justice	\$ 1,400	\$ 1,045	\$ 355
Legislature	\$ 526	\$ 485	\$ 41
Lower WI Riverway	\$ 8	\$ 7	\$ 1
Lt Governor's Office	\$ 21	\$ 18	\$ 2
Military Affairs	\$ 1,194	\$ 920	\$ 275
Natural Resources	\$ 6,435	\$ 4,739	\$ 1,696
Office of State Employees Relations	\$ 11	\$ 11	\$ -
Other	\$ 592	\$ 574	\$ 19
Public Defender	\$ 2,196	\$ 1,891	\$ 306
Public Instruction	\$ 1,223	\$ 835	\$ 388
Public Lands Board	\$ 47	\$ 41	\$ 6
Public Service Commission	\$ 136	\$ 64	\$ 71
Revenue	\$ 1,259	\$ 626	\$ 633
Safety & Professional Services	\$ 634	\$ 498	\$ 135
State Fair Park	\$ 920	\$ 811	\$ 110
State Treasurer	\$ 3	\$ 3	\$ 1
Supreme Court	\$ 25	\$ 25	\$ -
Technical College System Board	\$ 132	\$ 101	\$ 31
Tourism	\$ 129	\$ 111	\$ 19
Transportation	\$ 10,332	\$ 8,558	\$ 1,774
University of Wisconsin	\$ 149	\$ 149	\$ -
Veterans Affairs	\$ 1,715	\$ 1,024	\$ 691
Workforce Development	\$ 5,537	\$ 4,709	\$ 829
<b>Total</b>	<b>\$ 61,229</b>	<b>\$ 43,647</b>	<b>\$ 17,582</b>