

STATE OF WISCONSIN

FY 2017

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 13, 2017 to establish cost allocations or billings for the year ended June 30, 2019 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:

12/13/2017

State of Wisconsin
Central Services Cost Allocation Plan
Final Costs for June 30, 2017 and
Fixed Costs for Fiscal Year 2019

Grantee Agency	2015	2017	Carryfwd	FY 2019	Total	Total	Difference	FY 2019
	Disbursement	Disbursement	FY 2019	Fixed Costs				
	Charges	Charges	Charges	Charges	Actual Costs	Actual Costs	FY 2019	Fixed Costs
Administration-Direct	0	0	0	0	0	0	0	0
Administration-Indirect	2,282	2,295	13	2,308	2,282	2,295	13	2,308
Agriculture, Trade, & Consumer Prot	1,003	992	(11)	981	1,003	992	(11)	981
Arts Board	0	0	0	0	0	0	0	0
Board for People with Developmental Dis	59	31	(28)	3	59	31	(28)	3
Board on Aging	72	66	(6)	60	72	66	(6)	60
Child Abuse & Neglect Prevention Bd	15	16	1	17	15	16	1	17
Children & Family Services	869	929	60	989	869	929	60	989
Circuit Courts	5	0	(5)	(5)	5	0	(5)	(5)
Corrections	9,041	7,774	(1,267)	6,507	9,041	7,774	(1,267)	6,507
Court of Appeals	5	0	(5)	(5)	5	0	(5)	(5)
District Attorneys	301	239	(62)	177	301	239	(62)	177
Educational Communications Board	162	161	(1)	160	162	161	(1)	160
Employee Trust Funds	476	259	(217)	42	476	259	(217)	42
Employment Relations Commission	18	18	0	18	18	18	0	18
Environmental Improvement Prog	15	0	(15)	(15)	15	0	(15)	(15)
Financial Institutions	345	255	(90)	165	345	255	(90)	165
Government Accountability Board	65	0	(65)	(65)	65	0	(65)	(65)
Governor's Office	55	54	(1)	53	55	54	(1)	53
Health Services	13,260	9,453	(3,807)	5,646	13,260	9,453	(3,807)	5,646
Higher Education Aids Board	96	24	(72)	(48)	96	24	(72)	(48)
Historical Society	779	550	(229)	321	779	550	(229)	321
Insurance Commissioner's Office	1,190	998	(192)	806	1,190	998	(192)	806
Investment Board	233	126	(107)	19	233	126	(107)	19
Judicial Council	11	0	(11)	(11)	11	0	(11)	(11)
Judicial Commission	12	0	(12)	(12)	12	0	(12)	(12)
Justice	1,371	1,399	28	1,427	1,371	1,399	28	1,427
Legislature	1,750	305	(1,445)	(1,140)	1,750	305	(1,445)	(1,140)
Lieutenant Governor's Office	37	20	(17)	3	37	20	(17)	3
Lower WI Riverway	37	6	(31)	(25)	37	6	(31)	(25)
Military Affairs	1,811	1,139	(672)	467	1,811	1,139	(672)	467
Natural Resources	6,380	6,581	201	6,782	6,380	6,581	201	6,782
Office of State Employee Relations	189	0	(189)	(189)	189	0	(189)	(189)
Public Defender	1,778	1,981	203	2,184	1,778	1,981	203	2,184
Public Instruction	1,845	1,078	(767)	311	1,845	1,078	(767)	311
Public Lands	55	41	(14)	27	55	41	(14)	27
Public Service Commission	203	103	(100)	3	203	103	(100)	3
Revenue	3,033	1,193	(1,840)	(647)	3,033	1,193	(1,840)	(647)
Safety and Professional Services	664	736	72	808	664	736	72	808
State Fair Park	2,862	396	(2,466)	(2,070)	2,862	396	(2,466)	(2,070)
State Treasurer	10	5	(5)	0	10	5	(5)	0
Supreme Court	5	22	17	39	5	22	17	39
Technical College System Board	160	114	(46)	68	160	114	(46)	68
Tourism	257	114	(143)	(29)	257	114	(143)	(29)
Transportation	10,087	10,922	835	11,757	10,087	10,922	835	11,757
University of Wisconsin	292	94	(198)	(104)	292	94	(198)	(104)
Veterans Affairs	1,951	1,627	(324)	1,303	1,951	1,627	(324)	1,303
Workforce Development	5,094	5,647	553	6,200	5,094	5,647	553	6,200
Other	388	827	439	1,266	388	827	439	1,266
Total	70,628	58,590	(12,038)	46,552	70,628	58,590	(12,038)	46,552

**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 2017. 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 - "Disburse Fees, Check". 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 - "Disburse Fees, ACH". 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 2017

	1st Allocation	2nd Allocation	Subtotal	Total
Expenditures per Financial Statement:				
Departmental Cost Adjustments:				
Disburse Fees, Check	\$ 40,977	\$ -	\$ 40,977	\$ 40,977
Disburse Fees, ACH	\$ 17,613	\$ -	\$ 17,613	\$ 17,613
Total Departmental Cost Adjustments	\$ 58,590	\$ -	\$ 58,590	\$ 58,590
Total to be Allocated:	<u>\$ 58,590</u>	<u>\$ -</u>	<u>\$ 58,590</u>	<u>\$ 58,590</u>

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

Schedule 1.003
FY 2017

	Total	General & Admin	Check Disb Fees	ACH Disbursement Fees
Cost Adjustments				
Departmental cost adjustments				
Disburse Fees, Check	\$ 40,977		\$ 40,977	
Disburse Fees, ACH	\$ 17,613			\$ 17,613
Functional Costs	\$ 58,590		\$ 40,977	\$ 17,613
Allocable Costs	\$ 58,590		\$ 40,977	\$ 17,613
1st Allocation	<u>\$ 58,590</u>		<u>\$ 40,977</u>	<u>\$ 17,613</u>
Total Allocated	<u>\$ 58,590</u>	<u>\$ -</u>	<u>\$ 40,977</u>	<u>\$ 17,613</u>

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

Schedule 1.004
 FY 2017

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Administration	19,128	4.340	\$ 1,779		\$ 1,779		\$ 1,779
Agriculture	6,819	1.547	\$ 634		\$ 634		\$ 634
Board for People with Developmental Dis	267	0.061	\$ 25		\$ 25		\$ 25
Board on Aging	504	0.114	\$ 47		\$ 47		\$ 47
Child Abuse & Neglect Prevention Bd	144	0.033	\$ 13		\$ 13		\$ 13
Children and Family Services	5,875	1.333	\$ 546		\$ 546		\$ 546
Circuit Courts	0	0.000	\$ -		\$ -		\$ -
Corrections	30,126	6.836	\$ 2,801		\$ 2,801		\$ 2,801
Court of Appeals	0	0.000	\$ -		\$ -		\$ -
District Attorneys	180	0.041	\$ 17		\$ 17		\$ 17
Educational Communications Bd	1,482	0.336	\$ 138		\$ 138		\$ 138
Employee Trust Funds	1,212	0.275	\$ 113		\$ 113		\$ 113
Employment Relations Commission	146	0.033	\$ 14		\$ 14		\$ 14
Environmental Improvement Program	0	0.000	\$ -		\$ -		\$ -
Financial Institutions	2,009	0.456	\$ 187		\$ 187		\$ 187
Government Accountability Board	0	0.000	\$ -		\$ -		\$ -
Governor's Office	356	0.081	\$ 33		\$ 33		\$ 33
Health Services	68,595	15.565	\$ 6,378		\$ 6,378		\$ 6,378
Higher Educ Aids Board	200	0.045	\$ 19		\$ 19		\$ 19
Historical Society	3,972	0.901	\$ 369		\$ 369		\$ 369
Insurance Commissioner's Office	9,938	2.255	\$ 924		\$ 924		\$ 924
Investment Board	391	0.089	\$ 36		\$ 36		\$ 36
Judicial Council	0	0.000	\$ -		\$ -		\$ -
Judicial Commission	0	0.000	\$ -		\$ -		\$ -
Justice	10,841	2.460	\$ 1,008		\$ 1,008		\$ 1,008
Legislature	2,845	0.646	\$ 265		\$ 265		\$ 265
Lieutenant Governor's Office	53	0.012	\$ 5		\$ 5		\$ 5
Lower WI Riverway	188	0.043	\$ 17		\$ 17		\$ 17
Military Affairs	9,272	2.104	\$ 862		\$ 862		\$ 862
Natural Resources	51,883	11.773	\$ 4,824		\$ 4,824		\$ 4,824
Office of State Employee Relations	0	0.000	\$ -		\$ -		\$ -
Other	8,482	1.925	\$ 789		\$ 789		\$ 789
Public Defender	18,017	4.088	\$ 1,675		\$ 1,675		\$ 1,675
Public Instruction	7,573	1.718	\$ 704		\$ 704		\$ 704
Public Lands Board	381	0.086	\$ 35		\$ 35		\$ 35
Public Service Commission	372	0.084	\$ 35		\$ 35		\$ 35
Revenue	6,215	1.410	\$ 578		\$ 578		\$ 578
Safety & Professional Services	6,463	1.467	\$ 601		\$ 601		\$ 601
State Fair Park	2,937	0.666	\$ 273		\$ 273		\$ 273
State Treasurer	43	0.010	\$ 4		\$ 4		\$ 4
Supreme Court	219	0.050	\$ 20		\$ 20		\$ 20
Technical College System Board	903	0.205	\$ 84		\$ 84		\$ 84
Tourism	1,054	0.239	\$ 98		\$ 98		\$ 98
Transportation	98,120	22.264	\$ 9,123		\$ 9,123		\$ 9,123
University of Wisconsin	1,012	0.230	\$ 94		\$ 94		\$ 94
Veterans Affairs	10,119	2.296	\$ 941		\$ 941		\$ 941
Workforce Development	52,368	11.883	\$ 4,869		\$ 4,869		\$ 4,869
Subtotal	440,704	100.00	\$ 40,977	\$ -	\$ 40,977	\$ -	\$ 40,977
Total	440,704	100.00	\$ 40,977	\$ -	\$ 40,977	\$ -	\$ 40,977

(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 2017

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Administration	25,821	2.932	\$ 516		\$ 516		\$ 516
Agriculture	17,907	2.033	\$ 358		\$ 358		\$ 358
Board for People with Developmental Dis	325	0.037	\$ 6		\$ 6		\$ 6
Board on Aging	966	0.110	\$ 19		\$ 19		\$ 19
Child Abuse & Neglect Prevention Bd	143	0.016	\$ 3		\$ 3		\$ 3
Children and Family Services	19,119	2.171	\$ 382		\$ 382		\$ 382
Circuit Courts	0	0.000	\$ -		\$ -		\$ -
Corrections	248,623	28.232	\$ 4,972		\$ 4,972		\$ 4,972
Court of Appeals	0	0.000	\$ -		\$ -		\$ -
District Attorneys	11,099	1.260	\$ 222		\$ 222		\$ 222
Educational Communications Bd	1,163	0.132	\$ 23		\$ 23		\$ 23
Employee Trust Funds	7,326	0.832	\$ 147		\$ 147		\$ 147
Employment Relations Commission	244	0.028	\$ 5		\$ 5		\$ 5
Environmental Improvement Program	0	0.000	\$ -		\$ -		\$ -
Financial Institutions	3,389	0.385	\$ 68		\$ 68		\$ 68
Government Accountability Board	0	0.000	\$ -		\$ -		\$ -
Governor's Office	1,061	0.120	\$ 21		\$ 21		\$ 21
Health Services	153,732	17.457	\$ 3,075		\$ 3,075		\$ 3,075
Higher Educ Aids Board	246	0.028	\$ 5		\$ 5		\$ 5
Historical Society	9,025	1.025	\$ 180		\$ 180		\$ 180
Insurance Commissioner's Office	3,697	0.420	\$ 74		\$ 74		\$ 74
Investment Board	4,459	0.506	\$ 89		\$ 89		\$ 89
Judicial Council	0	0.000	\$ -		\$ -		\$ -
Judicial Commission	0	0.000	\$ -		\$ -		\$ -
Justice	19,566	2.222	\$ 391		\$ 391		\$ 391
Legislature	2,023	0.230	\$ 40		\$ 40		\$ 40
Lieutenant Governor's Office	106	0.012	\$ 2		\$ 2		\$ 2
Lower WI Riverway	77	0.009	\$ 2		\$ 2		\$ 2
Military Affairs	13,836	1.571	\$ 277		\$ 277		\$ 277
Natural Resources	87,857	9.976	\$ 1,757		\$ 1,757		\$ 1,757
Office of State Employee Relations	0	0.000	\$ -		\$ -		\$ -
Other	1,901	0.216	\$ 38		\$ 38		\$ 38
Public Defender	15,302	1.738	\$ 306		\$ 306		\$ 306
Public Instruction	18,699	2.123	\$ 374		\$ 374		\$ 374
Public Lands Board	292	0.033	\$ 6		\$ 6		\$ 6
Public Service Commission	3,413	0.388	\$ 68		\$ 68		\$ 68
Revenue	30,777	3.495	\$ 616		\$ 616		\$ 616
Safety & Professional Services	6,777	0.770	\$ 136		\$ 136		\$ 136
State Fair Park	6,132	0.696	\$ 123		\$ 123		\$ 123
State Treasurer	26	0.003	\$ 1		\$ 1		\$ 1
Supreme Court	76	0.009	\$ 2		\$ 2		\$ 2
Technical College System Board	1,505	0.171	\$ 30		\$ 30		\$ 30
Tourism	807	0.092	\$ 16		\$ 16		\$ 16
Transportation	89,924	10.211	\$ 1,798		\$ 1,798		\$ 1,798
University of Wisconsin	0	0.000	\$ -		\$ -		\$ -
Veterans Affairs	34,321	3.897	\$ 686		\$ 686		\$ 686
Workforce Development	38,891	4.416	\$ 778		\$ 778		\$ 778
Subtotal	880,653	100.00	\$ 17,613	\$ -	\$ 17,613	\$ -	\$ 17,613
Total	880,653	100.00	\$ 17,613	\$ -	\$ 17,613	\$ -	\$ 17,613

(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 2017

User Department	Total	Check Disbursement Fees	ACH Disbursement Fees
Administration	\$ 2,295	\$ 1,779	\$ 516
Agriculture	\$ 992	\$ 634	\$ 358
Board for People w/ Dev Disabilities	\$ 31	\$ 25	\$ 6
Board on Aging	\$ 66	\$ 47	\$ 19
Child Abuse & Neglect Prev Bd	\$ 16	\$ 13	\$ 3
Children & Family Services	\$ 929	\$ 546	\$ 382
Circuit Courts	\$ -	\$ -	\$ -
Corrections	\$ 7,774	\$ 2,801	\$ 4,972
Court of Appeals	\$ -	\$ -	\$ -
District Attorneys (DOA)	\$ 239	\$ 17	\$ 222
Educational Communications Board	\$ 161	\$ 138	\$ 23
Employe Trust Fds	\$ 259	\$ 113	\$ 147
Employment Relations Commission	\$ 18	\$ 14	\$ 5
Environmental Improvement Program	\$ -	\$ -	\$ -
Financial Institutions	\$ 255	\$ 187	\$ 68
Government Accountability Board	\$ -	\$ -	\$ -
Governor's Office	\$ 54	\$ 33	\$ 21
Health Services	\$ 9,453	\$ 6,378	\$ 3,075
Higher Educ Aids Board	\$ 24	\$ 19	\$ 5
Historical Society	\$ 550	\$ 369	\$ 180
Insurance Commissioner's Office	\$ 998	\$ 924	\$ 74
Investment Board	\$ 126	\$ 36	\$ 89
Judicial Commission	\$ -	\$ -	\$ -
Judicial Council	\$ -	\$ -	\$ -
Justice	\$ 1,399	\$ 1,008	\$ 391
Legislature	\$ 305	\$ 265	\$ 40
Lower WI Riverway	\$ 6	\$ 5	\$ 2
Lt Governor's Office	\$ 20	\$ 17	\$ 2
Military Affairs	\$ 1,139	\$ 862	\$ 277
Natural Resources	\$ 6,581	\$ 4,824	\$ 1,757
Office of State Employees Relations	\$ -	\$ -	\$ -
Other	\$ 827	\$ 789	\$ 38
Public Defender	\$ 1,981	\$ 1,675	\$ 306
Public Instruction	\$ 1,078	\$ 704	\$ 374
Public Lands Board	\$ 41	\$ 35	\$ 6
Public Service Commission	\$ 103	\$ 35	\$ 68
Revenue	\$ 1,193	\$ 578	\$ 616
Safety & Professional Services	\$ 736	\$ 601	\$ 136
State Fair Park	\$ 396	\$ 273	\$ 123
State Treasurer	\$ 5	\$ 4	\$ 1
Supreme Court	\$ 22	\$ 20	\$ 2
Technical College System Board	\$ 114	\$ 84	\$ 30
Tourism	\$ 114	\$ 98	\$ 16
Transportation	\$ 10,922	\$ 9,123	\$ 1,798
University of Wisconsin	\$ 94	\$ 94	\$ -
Veterans Affairs	\$ 1,627	\$ 941	\$ 686
Workforce Development	\$ 5,647	\$ 4,869	\$ 778
Total	\$ 58,590	\$ 40,977	\$ 17,613