

**A CENTRAL SERVICES
COST ALLOCATION PLAN**

OCONTO COUNTY, WISCONSIN

ACTUAL 2009

ACTUAL COSTS
FOR THE YEAR ENDED
December 31, 2009

MAXIMUS
HELPING GOVERNMENT SERVE THE PEOPLE®

Waunakee, WI

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OCONTO COUNTY, WISCONSIN
COUNTYWIDE COST ALLOCATION PLAN
CERTIFICATE OF COST ALLOCATION PLAN

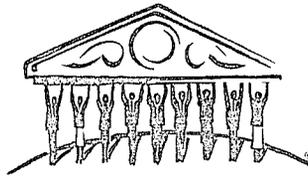
This is to certify that I have reviewed the cost allocation plan submitted herewith and to the best of my knowledge and belief:

- (1) All costs included in this county-wide cost allocation plan to establish cost allocations or billings for the year ended December 31, 2009 are allowable in accordance with the requirements of Office of Management and Budget Circular A-87, "Cost Principles for State and Local Governments," 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 county-wide cost allocation plan 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:	Oconto County, Wisconsin
Signature:	
Name of Official	Terry L. Hinds
Title:	Finance Director
Date:	May 13, 2010



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June 3, 2010

Mr. Terry Hinds, Finance Director
Oconto County Courthouse - Bldg A
301 Washington Street
Oconto, Wisconsin 54153-1699

Dear Mr. Hinds:

Enclosed are two copies (includes one PDF) of Oconto County's Central Services Cost Allocation Plan for the calendar/fiscal year ending December 31, 2009. This plan is used to establish final costs for 2009 and establish roll forward differences between actual 2007 and fixed 2009 costs. The 2009 plan, plus roll forward differences, will be used to establish claim amounts in 2011. Your previous cost allocation plan (actual 2008) is being used to recover funds in 2010.

Also, enclosed is an estimated recovery sheet (Blue) which provides claiming information for the 2009 cost allocation plan including estimated recovery amounts, recovery methods, billing and claiming requirements, and optional accounting procedures. Please continue to use this information to notify benefiting agencies of the amount of indirect costs to be claimed.

MAXIMUS continues to commit to excellence in our work and in our continuing relationship with our clients. Our enhanced computer software and related cost plan services provide, to the greatest extent possible, maximum OMB-A87 allowable indirect cost recoveries which are based on current Federal Financial Participation (FFP) rates. MAXIMUS stands behind its work and guarantees that any cost allocation plan we prepare for clients will be approved.

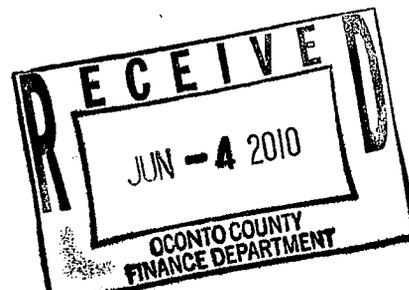
We will forward copies of your plan to the appropriate State agencies for review and approval. Please notify all County personnel involved in administering Federal programs that you have an updated indirect cost allocation plan meeting the requirements of OMB Circular A-87. Please feel welcome to contact us if you or anyone else has questions regarding this cost allocation plan, or if you need assistance in recovering indirect costs.

While the principal benefit of this cost allocation plan is the recovery of indirect costs, there is a wealth of management information that can be utilized for other purposes. Should you wish to discuss other uses of your cost allocation plan please contact our office.

We look forward to working with you in the future and appreciate the opportunity to assist you.

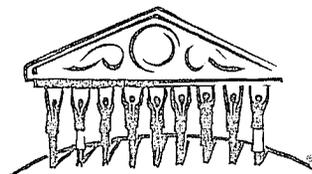
Sincerely,
MAXIMUS, INC.

David L. La Haye
Manager



P.S. We have forwarded a copy of your plan to your Human Services Director.

Enclosure



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June 3, 2010

Mr. Terry Hinds
Finance Director
Oconto County Courthouse
301 Washington Street
Oconto, Wisconsin 54153

Dear Terry:

During my recent visit to Oconto County to prepare your 2009 cost allocation plan (to finalize costs for 2009 and fix costs for 2011), I met with various departments and would like to summarize for you the results of those visits.

I will once again send out information to assist the Clerk of Courts in completing the recently redesigned CS-147 Annual Report of Actual Costs, which identifies circuit court services revenues and expenditures. Please let your Clerk of Courts know that we do prepare a Central Services Cost Allocation Plan and share with them the amount of their Indirect Costs.

A. Human Services. Met with Lisa Sherman.

Indirect costs were properly claimed in 2009 and are being claimed properly in 2010.

We also discussed the transition to Family Care. So that the County does not lose Indirect Costs, we will be separating the Family Care from Human Services in the future.

B. Child Support (IV-D) Program. Met with Joy Hogan.

Claims were reviewed for direct charges from the Circuit Court Clerk, Corporation Counsel, Family Court Commissioner, Sheriff's Department, and the Child Support Unit. It appears that there are no problems with the claims and those indirect costs were properly claimed in 2009. Indirect costs will continue to be claimed and reimbursed monthly as identified on the CORE Report.

C. Personnel Activity Reports (PARs).

Based on my most recent review of operations and activities as related to the Central Services departments contained in your indirect cost allocation plan, PARs (or equivalent documentation) will continue be required for the following departments: Maintenance, Administrative Coordinator, Finance, County Clerk, and County Treasurer. It is recommended that employees and supervisors be encouraged to prepare their PARs on a monthly basis to ensure compliance with the requirements of OMB Circular A-87. If these forms are updated on a regular basis, changes that occur during the year will be reflected more accurately in your cost plan, and the County will ensure that all proper documentation is available for compliance purposes.

I enjoyed working with you, Teri, and the rest of the County staff I came in contact with during my visits this year. I look forward to seeing you again next year. If, in the meantime, you have any questions, or if MAXIMUS can be of further assistance, please feel free to contact me.

Sincerely,
MAXIMUS, INC.

A handwritten signature in black ink, appearing to read "D. La Haye", written in a cursive style.

David L. La Haye
Manager



June 3, 2010

Mr. Craig Johnson, Director
Department of Human Services
Oconto County Courthouse - Bldg C
501 Park Avenue
Oconto, Wisconsin 54153-1699

Dear Mr. Johnson:

Enclosed is a copy of Oconto County's Central Services Cost Allocation Plan based on actual data for the year ended December 31, 2009.

The right hand column of Schedule B shows the amounts that should be included on your claims for the year 2010. Those amounts are as follows:

	<u>Annual</u>	<u>Monthly</u>
Human Services	\$772,097	\$64,341.42

If you have any questions regarding the cost allocation plan, or if MAXIMUS can be of additional assistance, please feel free to call me at (608) 692-2977.

Sincerely,
MAXIMUS, INC.

David L. La Haye
Manager

Enclosure

cc: Terry Hinds, Finance Director



June 3, 2010

Ms. Joy Hogan, Director
Child Support Agency
Oconto County Courthouse - Bldg C
501 Park Avenue
Oconto, Wisconsin 54153-1699

Dear Ms. Hogan:

Enclosed is a copy of Summary Schedule A from Oconto County's Central Services Cost Allocation Plan based on actual costs for the year ended December 31, 2009. We appreciate having the opportunity to work with Oconto County and look forward to our continued association.

If you have any questions regarding the cost allocation plan, the enclosed summary schedule, or if MAXIMUS can be of additional assistance, please feel free to call me at (608) 692-2977.

Sincerely,
MAXIMUS, INC.

David L. La Haye,
Manager

Enclosure

cc: Terry Hinds, Finance Director

OCONTO COUNTY, WISCONSIN

ESTIMATED FEDERAL RECOVERIES FOR THE COUNTY FISCAL YEAR 2011

FULL ALLOCATION RECOVERIES ESTIMATED RECOVERIES RECOVERY METHOD COUNTY BILLING REQUIREMENTS AGENCY CLAIMING REQUIREMENTS OPTIONAL COUNTY ACCOUNTING

HUMAN SERVICES

CATEGORY

HUMAN SERVICES \$772,097 \$105,777 Human Services reports indirect costs on form FIS-13591-E along with AMSO & IM/W2 Pool Costs. No requirements in addition to reporting costs on FIS-13591-E. Report indirect costs on monthly form FIS-13591-E. County may transfer funds from Human Services Account to a General Fund Account.

CHILD SUPPORT

ESTIMATED AT 66% OF INDIRECT COSTS \$57,452 \$37,918 Child Support reports indirect costs on form FIS-13587-E, program code 7467. No requirements in addition to reporting costs on FIS-13587-E. Report indirect costs on monthly form FIS-13587-E. Upon receipt of reimbursement from State: Debit-cash; Credit-Indirect Cost Revenue. Revenue may be budgeted.

HEALTH CARE CENTER

ESTIMATED AT 0% OF INDIRECT COSTS \$0 \$0 County benefits indirectly through daily rates billed by Health Care Facility for Title 19 Medicare/Medicaid patients. County may elect to have Health Care Facility reimburse it for indirect costs. County may elect to issue a memo invoice. Health Care Facility includes 100% of indirect costs from the most current plan in its annual cost report on Sch. 26A and provides data to State for establishment of Title 19 reimbursement rates. No accounting transactions are required when using memo invoices. If Health Care Facility reimburses the County, Debit-Cash; Credit-Indirect Cost Revenue. Revenue may be budgeted.

PUBLIC HEALTH

ESTIMATED AT 0% OF INDIRECT COSTS \$0 \$0 County benefits indirectly through rates billed for nursing visits for Medicare/Medicaid patients. Applies only if there is a Home Nursing Program. May also report on other grants as allowed. Same options may be exercised as for the Health Care Facility. Annual Medicare Cost Report filed, Schedule A-5. Same as Health Care Facility.

DEVELOPMENTAL DISABILITIES

(INCLUDE DEVELOP. DISABILITIES, COMM. MENTAL HEALTH) **ESTIMATED AT 0% OF INDIRECT COSTS** \$0 \$0 Recovery is possible to the extent the administrative budget is not expended. Same options may be exercised as for the Health Care Facility. Report indirect costs on monthly CARS report. County may transfer reimbursed funds from Community Programs account to a general fund account.

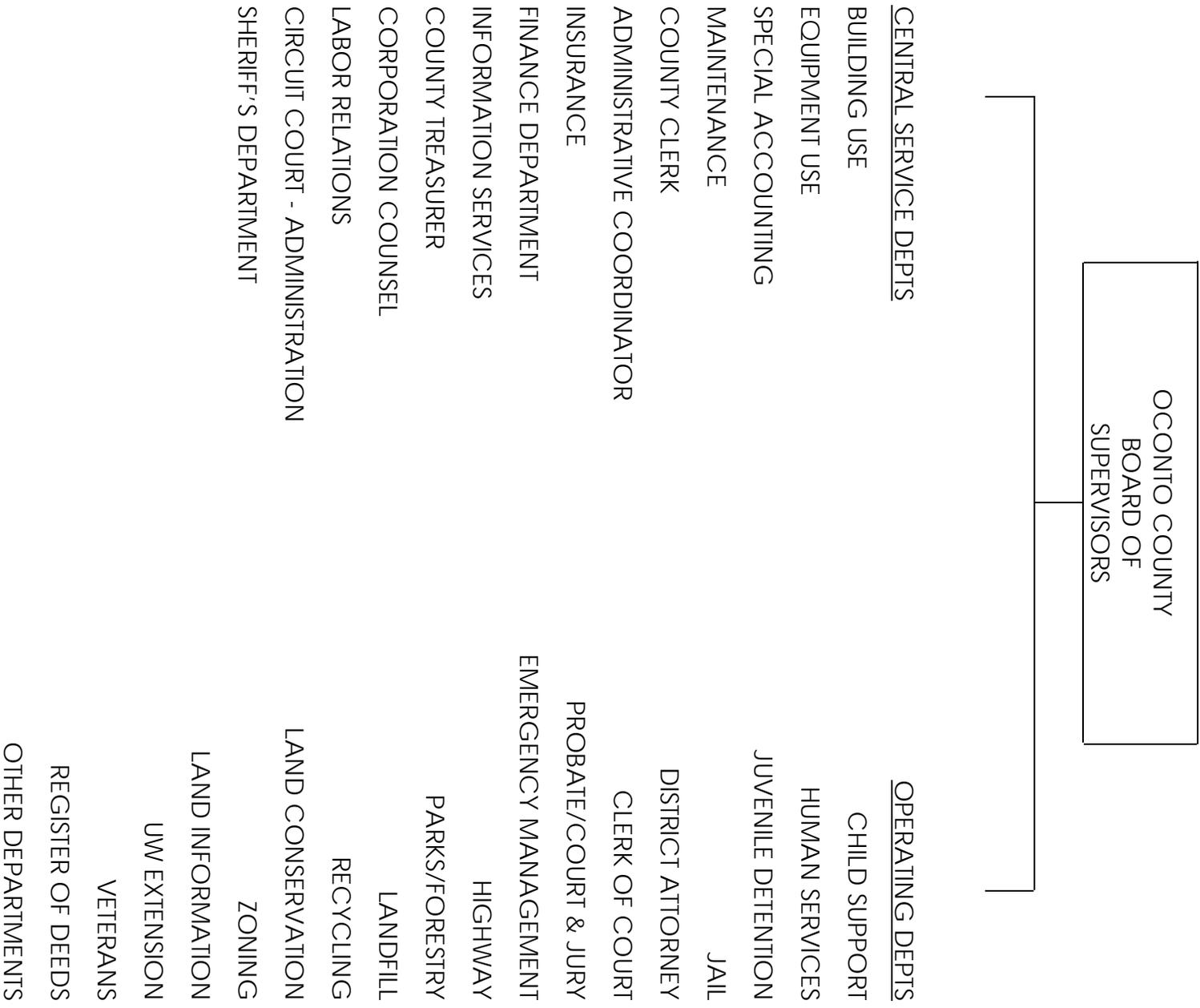
AGING & NUTRITION PROGRAMS

ESTIMATED AT 0% OF INDIRECT COSTS \$0 \$0 Recovery is possible only to the extent surplus funds are available. County may issue an invoice for proposed annual amount of the surplus amount, whichever is less. Include in operating cost when paid to the County. Upon receipt from local commission on aging office, Debit-Cash; Credit-Indirect Cost Revenue.

TOTAL ESTIMATED RECOVERIES \$143,695

OCONTO COUNTY, WISCONSIN

2009 ORGANIZATION CHART



INTRODUCTION

A cost allocation plan (CAP) distributes the allowable costs of **central service** departments to **grantee** departments or programs. **Central services** departments are those administrative units that generally provide services to other governmental departments, rather than directly to the general public. Examples include county administration, purchasing, finance, data processing, attorney, etc. Grantee departments are those units that provide services or programs that directly benefit the general public. Examples of grantee departments include: child support, health department programs, social/human service programs, parks and recreation, planning, law enforcement, programs for the elderly, etc.

USES OF COST ALLOCATION PLANS

A CAP is prepared for a number of reasons. Principally, these include:

- Identify the value of indirect costs associated with federally funded programs for proper and accurate claim reimbursement.
- Basis to charge enterprise funds and/or internal service funds for services provided by the general fund - for further distribution and “charge-back” purposes.
- Determine the full cost of departments providing user fee related services to the public.
- Obtain management information regarding agency costs and programs.

As indicated above, most agencies have CAPs prepared in order to recover money to the general fund. This has become increasingly important in view of the limitations on taxes and the general need for additional local revenues. However, in the process of preparing a CAP, a great deal of valuable management information is also developed, which is also being used by an increasing number of agencies in an effort to better manage their programs.

METHODOLOGY

This cost allocation plan contains Section 1 costs and was prepared in accordance with the policies and procedures contained in OMB Circular A-87. A consistent approach has been followed in the treatment of direct and indirect costs and in no case have costs charged as direct costs to programs been included as indirect costs. Actual expenditure information was obtained from the financial statements. Statistics used to allocate costs were also taken from actual data.

A double step-down allocation procedure was used to distribute costs among central services and to other (grantee) departments that receive benefits. The MAXIMUS cost allocation system allows for numerous step-down allocations. For most situations, two allocations are adequate. A multiple step-down procedure initially requires a sequential ordering of

departments. Department indirect cost allocations are then made in the order selected, to all benefiting departments, including cross-allocations to other central service departments. To insure that the cross-benefit of services among central service departments is truly recognized, a step-down allocation for each central service department is made. Costs allocated for each central service department consist of the following:

First Allocation - The actual operating expenditures for the department, exclusive of unallowable items (i.e., capital expenditures, lobbying, and other “general government” costs as designated by OMB Circular A-87) plus all allocated costs from other central service departments which have been identified up to this point.

Second Allocation - Costs from other central service departments made subsequent to the department’s first allocation.

With respect to the double step-down methodology, two important points should be noted:

1. The initial sequencing of departments was made in consideration of the ordering which maximizes the benefits of services, and
2. After the second allocation of each central service department, that department was "closed" and could

not receive any additional allocation from other central services.

To ease comprehension and to avoid unnecessary bulk in the plan, the first and second allocations are shown on the same schedule within the plan.

FORMAT OF THE REPORT

A Table of Contents is included at the beginning of the plan. The allocation of central service costs has been accomplished in the same order as shown in the Table of Contents. The Table of Contents, also permits the ready identification of the following summary data and detail sections of the plan:

Summary Data

Five summary schedules are provided at the beginning of the plan. The following summarizes the purpose and information contained in each of the reports. Certain schedules, such as Schedule A, always appear in the plan, while others appear only when necessary or appropriate.

1. **Allocated Costs by Department (Schedule A)** - provides a summary of the costs allocated from each central service department to each operating department, and shows the roll forwards and adjustments used to calculate the proposed costs. The central service departments are listed on the left side of

the page and the operating departments detailed in the plan are listed across the top with a total at the bottom of the page.

The roll forward is an adjustment between estimated costs and actual costs when they become known. The difference between estimated and actual costs is included as an adjustment (roll forward) in a subsequent cost allocation plan. For example, the 20x1 cost allocation plan, prepared in 20x2, determines the actual costs for 20x1 and “fixes” costs for 20x3. The 20x3 plan, prepared in 20x4, determines the actual costs for 20x3 and “fixes” costs for 20x5. The difference between the 20x1 “fixed” costs for 20x3 (prepared in 20x2) and the 20x3 (prepared in 20x4) actual costs is the roll forward value included in the 20x3 cost allocation plan.

This approach allows both the local government and the grantor agency to be made “whole” even when the adjustment is made in a later period.

2. **Fixed Costs Proposed (Schedule B)** - provides a more detailed report on how the proposed costs for the operating departments are calculated. The operating departments are listed on the left side of the page and detail the roll forward calculation for each department.

In general, this schedule takes the difference between actual costs for this year (column 1) and the forecast costs for this year (column 2), adds that difference to the actual costs for this year (column 1) and any one time adjustments (column 5) to produce a proposed or forecasted cost for the next year (column 6). The amount shown in the last column on Schedule B equals the amount shown in the bottom row of Schedule A.

3. **Summary of Allocated Costs (Schedule C)** - shows the departmental expenditures for each central service department and the allocated costs for each operating department. The schedule has two parts.

The top section lists all of the central service departments with the total expenditures and any cost adjustments for each. These are values that do not include any incoming costs from other central service departments. The bottom section lists all of the operating departments with the total costs allocated to each (prior to any roll forward or cost adjustments).

4. **Detail of Allocated Costs (Schedule D)** - recaps in detail, how the costs (both direct and incoming) have been allocated from each central service department to each operating department. The central service

departments are listed across the top of the page and all the departments down the left side of the page.

Each cell in this schedule will be the intersection of a central service department (column) and another department (row). If the intersection is with the same department, then the number in that cell is the total direct expenditures plus all incoming costs for that department. This is the total amount allocated by this central service department (column), less any costs allocated to itself, and the number can be found on the .002 schedule in the detail for this department. If the intersection is not with the same department, then the number in that cell is the amount allocated for that central service department (column) to the department represented by that row.

The bottom of the report shows the direct billings of each central service department and any unallocated amounts disallowed in the processing of that department. The sum of the column should be zero, since the right-hand most column of Schedule D is summed across for all departments. Central service departments sum to zero, while the operating departments sum to the total allocated to that department as shown on Schedules A and C.

5. **Summary of Allocation Bases (Schedule E)** - summarizes the bases used to allocate the costs for each function of all central service departments.

Detail Data

There is a series of five detailed schedules, which are printed for each central service department. The schedules are numbered, with the first department being 1.xxx, where xxx is the detail schedule number.

1. **Nature and Extent of Services (Schedule .001)** - presents a narrative description of the central service department and each function that was identified. Also described are the allocation bases used for each function and other relevant information on expenditures. Appropriate sections of OMB Circular A-87 that authorize the allocation of costs may be referenced on this page.
2. **Costs to be Allocated (Schedule .002)** - presents a summary of the total costs to be allocated based on actual expenditures from the financial statements and incoming costs from other central service departments.

The first section, "Expenditures per financial statement", is the sum of all of that central service department's expense items and is intended to tie-in

directly to the client's financial records. These costs are always allocated on the first allocation.

The next section "deductions," lists expense items, which are deducted from the total. These costs have been disallowed from allocation. An example would be a capital expense. This elimination is handled on the first allocation. The next section, "Allocated additions," represents costs allocated to this central service department from other central service departments. These costs can be included in either the first or second allocation. By nature of the double step-down allocation procedures, no costs can be allocated to a department before it in the sequence during the second allocation.

The final section "Departmental cost adjustments," are costs which do not show up in the central service department's expenses or revenues, but apply to one or more of its functions. The final line shows the total costs to be allocated for the central service department in the right column.

3. **Costs to be Allocated by Function (Schedule .003)** - shows, in detail, the costs for each central service department by function to the extent deemed necessary to insure the application of allocation bases

which most closely correlate with the benefits derived by receiving departments. Total costs allocated are the same as reflected on the previous schedule, less costs that have been disallowed from further allocation. Functions of the central service department are listed across the top of the page and a detailed schedule is provided on each function.

4. **Function by Function Allocations (Schedule .004 - .00x)** - present detailed schedules of the allocation for each function, except for General Administration and any disallowed functions.

Departments receiving allocated costs are listed down the left-hand column. The next column shows the allocation units for each department followed by the percentage of the total units for the function. The "Gross allocated" column shows the total costs allocated to the department on the first allocation. By definition, the total of this column equals the total for the functional column in the .003 schedule. The next column shows any direct billed costs which are deducted from the gross allocated costs to determine the total costs allocated on the first allocation. The next column shows costs allocated on the second allocation, while the right-hand most column shows the total costs allocated to that department for the function.

Costs of General Administration are re-allocated through the "Reallocate admin" line to all other departmental functions based on functional costs.

5. **Department Cost Allocation Summary** - is the last schedule in each central service department, and provides a summary of the costs allocated by function presented in the preceding schedules. The departments that received allocations are listed on the left side of the page and the central service department's functions are listed across the top.

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CENTRAL SERVICES COST ALLOCATION PLAN
Oconto County
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**OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN**

Oconto County

Schedule A - Allocated Costs By Department



Plan Name : OCONTO COUNTY, WISCONSIN

Plan Year : 2009

Version : 2.0001

Central Service Departments	CHILD SUPPORT	HUMAN SERVICES	JUVENILE DETENTION	JAIL	DISTRICT ATTORNEY	CLERK OF COURT	PROBATE COURT & JURY
BUILDING USE	2,682	65,117	7,242	29,494	3,600	6,228	34,006
EQUIPMENT USE	0	0	0	0	0	0	0
SPECIAL ACCOUNTING	3	75	639	2,047	666	2,516	244
MAINTENANCE	8,665	210,395	17,587	71,643	11,633	20,126	109,872
COUNTY CLERK	531	18,311	407	1,032	757	3,340	598
ADMIN COORDINATOR	2,709	30,631	3,133	12,782	1,559	3,327	1,072
INSURANCE	6,078	(5,434)	82	(462)	4,870	8,987	28,092
FINANCE DEPARTMENT	1,795	77,342	2,404	7,238	1,901	14,983	1,446
INFORMATION SERVICES	23,254	294,726	0	0	0	0	0
COUNTY TREASURER	625	28,046	806	2,597	835	3,191	308
CORPORATION COUNSEL	1,220	26,384	1,011	1,011	0	2,027	1,011
LABOR RELATIONS	692	11,938	774	2,541	435	908	144
CIRCUIT COURT - ADM	1,567	0	0	0	0	0	0
FAMILY COURT COMM	3,940	0	0	0	0	0	0
SHERIFF'S DEPARTMENT	98	0	0	0	0	0	0
Total Allocated	53,859	757,531	34,085	129,923	26,256	65,633	176,793
Roll Forward	3,593	14,566	0	0	0	0	0
Costs With Roll Forward	57,452	772,097	34,085	129,923	26,256	65,633	176,793
Adjustments	0	0	0	0	0	0	0
Proposed Costs	57,452	772,097	34,085	129,923	26,256	65,633	176,793

**OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN**

Oconto County

Schedule A - Allocated Costs By Department



Plan Name : OCONTO COUNTY, WISCONSIN

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Central Service Departments	EMERGENCY MGT	HIGHWAY	PARKS FORESTERY	LANDFILL	RECYCLING	LAND CONSERVATION	ZONING
BUILDING USE	1,882	0	7,770	0	0	0	6,216
EQUIPMENT USE	0	0	0	0	0	0	0
SPECIAL ACCOUNTING	322	22	5,435	0	2	5	1,440
MAINTENANCE	4,634	0	19,134	0	0	0	15,306
COUNTY CLERK	465	5,118	1,029	0	86	343	151
ADMIN COORDINATOR	6,332	19,922	2,897	769	1,338	2,145	2,828
INSURANCE	1,268	(13,034)	(1,472)	0	(804)	(77)	161
FINANCE DEPARTMENT	2,013	33,791	5,852	0	(705)	1,770	1,475
INFORMATION SERVICES	3,018	28,799	0	0	0	75,070	0
COUNTY TREASURER	408	10,039	6,817	0	583	2,990	1,808
CORPORATION COUNSEL	1,011	5,066	8,107	1,011	1,011	0	14,189
LABOR RELATIONS	109	9,657	879	0	144	859	985
CIRCUIT COURT - ADM	0	0	0	0	0	0	0
FAMILY COURT COMM	0	0	0	0	0	0	0
SHERIFF'S DEPARTMENT	0	0	0	0	0	0	0
Total Allocated	21,462	99,380	56,448	1,780	1,655	83,105	44,559
Roll Forward	0	0	0	0	0	0	0
Costs With Roll Forward	21,462	99,380	56,448	1,780	1,655	83,105	44,559
Adjustments	0	0	0	0	0	0	0
Proposed Costs	21,462	99,380	56,448	1,780	1,655	83,105	44,559

**OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN**

Oconto County

Schedule A - Allocated Costs By Department



Plan Name : OCONTO COUNTY, WISCONSIN

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Central Service Departments	LAND INFO & SURVEYOR	UW EXTENSION	VETERANS	REGISTER OF DEEDS	OTHER DEPARTMENTS	Sub Total	Direct Billed
BUILDING USE	0	7,468	2,904	6,094	6,122	186,825	0
EQUIPMENT USE	0	0	0	0	0	0	0
SPECIAL ACCOUNTING	1,923	790	286	875	4,756	22,046	16,502
MAINTENANCE	0	18,387	7,146	15,001	30,104	559,633	0
COUNTY CLERK	377	1,701	438	251	2,533	37,468	0
ADMIN COORDINATOR	2,105	2,610	1,660	1,820	3,622	103,261	0
INSURANCE	29	5,014	2,496	5,771	3,556	45,121	237,062
FINANCE DEPARTMENT	2,137	4,004	1,470	1,396	13,311	173,623	1,000
INFORMATION SERVICES	682	42,184	6,813	25,782	50,005	550,333	0
COUNTY TREASURER	2,418	1,000	360	1,103	5,196	69,130	0
CORPORATION COUNSEL	2,027	1,011	0	1,011	0	67,108	10,628
LABOR RELATIONS	1,000	435	256	657	221	32,634	0
CIRCUIT COURT - ADM	0	0	0	0	0	1,567	5,518
FAMILY COURT COMM	0	0	0	0	0	3,940	19,319
SHERIFF'S DEPARTMENT	0	0	0	0	0	98	505
Total Allocated	12,698	84,604	23,829	59,761	119,426	1,852,787	290,534
Roll Forward	0	0	0	0	0	18,159	0
Costs With Roll Forward	12,698	84,604	23,829	59,761	119,426	1,870,946	290,534
Adjustments	0	0	0	0	0	0	0
Proposed Costs	12,698	84,604	23,829	59,761	119,426	1,870,946	290,534

**OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN**

Oconto County

Schedule A - Allocated Costs By Department



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Central Service Departments	Unallocated	Disallowed	Total
BUILDING USE	0	0	186,825
EQUIPMENT USE	0	0	0
SPECIAL ACCOUNTING	0	0	38,548
MAINTENANCE	0	33,542	593,175
COUNTY CLERK	204,679	0	242,147
ADMIN COORDINATOR	0	0	103,261
INSURANCE	0	0	282,183
FINANCE DEPARTMENT	0	0	174,623
INFORMATION SERVICES	0	109,850	660,183
COUNTY TREASURER	128,189	0	197,319
CORPORATION COUNSEL	4,869	0	82,605
LABOR RELATIONS	0	0	32,634
CIRCUIT COURT - ADM	184,035	0	191,120
FAMILY COURT COMM	136,045	0	159,304
SHERIFF'S DEPARTMENT	3,242,546	0	3,243,149
Total Allocated	3,900,363	143,392	6,187,076
Roll Forward	0	0	18,159
Costs With Roll Forward	3,900,363	143,392	6,205,235
Adjustments	0	0	0
Proposed Costs	3,900,363	143,392	6,205,235

**OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN**

Oconto County

Schedule B - Fixed Costs Proposed



Detail

Plan Name : OCONTO COUNTY, WISCONSIN
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Receiving Departments	Final Costs Fiscal 2009	Fixed Costs Fiscal 2009	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Cost Future Period
CHILD SUPPORT	53,859	51,177	2,682	56,541	0	56,541
HUMAN SERVICES	757,531	692,414	65,117	822,648	0	822,648
JUVENILE DETENTION	34,085	0	0	34,085	0	34,085
JAIL	129,923	0	0	129,923	0	129,923
DISTRICT ATTORNEY	26,256	0	0	26,256	0	26,256
CLERK OF COURT	65,633	0	0	65,633	0	65,633
PROBATE COURT & JURY	176,793	0	0	176,793	0	176,793
EMERGENCY MGT	21,462	0	0	21,462	0	21,462
HIGHWAY	99,380	0	0	99,380	0	99,380
PARKS FORESTERY	56,448	0	0	56,448	0	56,448
LANDFILL	1,780	0	0	1,780	0	1,780
RECYCLING	1,655	0	0	1,655	0	1,655
LAND CONSERVATION	83,105	0	0	83,105	0	83,105
ZONING	44,559	0	0	44,559	0	44,559
LAND INFO & SURVEYOR	12,698	0	0	12,698	0	12,698
UW EXTENSION	84,604	0	0	84,604	0	84,604
VETERANS	23,829	0	0	23,829	0	23,829
REGISTER OF DEEDS	59,761	0	0	59,761	0	59,761
OTHER DEPARTMENTS	119,426	0	0	119,426	0	119,426
Sub Total	1,852,787	743,591	67,799	1,920,586	0	1,920,586
Direct Billed	290,534					290,534
Unallocated Total	3,900,363					3,900,363
Disallowed Total	143,392					143,392
Total	6,187,076					6,254,875

**OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN**

Oconto County

Schedule C - Summary Of Allocated Costs



Detail

Plan Name : OCONTO COUNTY, WISCONSIN
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Department	Total Expenditures	Cost Adjustments	Total Allocated
BUILDING USE	0	250,911	
EQUIPMENT USE	0	102,941	
SPECIAL ACCOUNTING	52,245		
MAINTENANCE	744,012		
COUNTY CLERK	217,584		
ADMIN COORDINATOR	153,493		
INSURANCE	85,531	198,209	
FINANCE DEPARTMENT	183,441	1,000	
INFORMATION SERVICES	784,250	(25,920)	
COUNTY TREASURER	174,501		
CORPORATION COUNSEL	91,131		
LABOR RELATIONS	17,975		
CIRCUIT COURT - ADM	155,223		
FAMILY COURT COMM	135,749		
SHERIFF'S DEPARTMENT	2,864,800		
CHILD SUPPORT			53,859
HUMAN SERVICES			757,531
JUVENILE DETENTION			34,085
JAIL			129,923
DISTRICT ATTORNEY			26,256
CLERK OF COURT			65,633
PROBATE COURT & JURY			176,793
EMERGENCY MGT			21,462
HIGHWAY			99,380
PARKS FORESTERY			56,448
LANDFILL			1,780
RECYCLING			1,655
LAND CONSERVATION			83,105
ZONING			44,559
LAND INFO & SURVEYOR			12,698
UW EXTENSION			84,604
VETERANS			23,829
REGISTER OF DEEDS			59,761
OTHER DEPARTMENTS			119,426
Direct Billed Total			290,534
Unallocated Total			3,900,363
Disallowed Total			143,392

Total**5,659,935****527,141****6,187,076**

**OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN**

Oconto County

Schedule D - Detail Of Allocated Costs



Detail

Plan Name : OCONTO COUNTY, WISCONSIN

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Department	BUILDING USE	EQUIPMENT USE	SPECIAL ACCOUNTING	MAINTENANCE	COUNTY CLERK	ADMIN COORDINATOR	INSURANCE
BUILDING USE	(251,232)	0	321	0	0	0	0
EQUIPMENT USE	0	(103,262)	321	0	0	0	0
SPECIAL ACCOUNTING	0	0	(52,441)	0	25	19	0
MAINTENANCE	4,406	19,256	1,281	(788,721)	552	4,771	6,084
COUNTY CLERK	5,016	88	1,506	12,357	(262,353)	2,338	4,616
ADMIN COORDINATOR	0	44	446	2,477	10,773	(176,926)	1,020
INSURANCE	0	0	506	0	2,861	19,451	(308,882)
FINANCE DEPARTMENT	0	1,645	468	6,995	153	2,725	2,425
INFORMATION SERVICES	1,063	49,228	930	14,783	595	2,388	6,231
COUNTY TREASURER	3,948	70	1,487	9,718	689	1,724	3,583
CORPORATION COUNSEL	275	65	480	889	214	1,191	1,547
LABOR RELATIONS	0	0	343	0	26	21,514	0
CIRCUIT COURT - ADM	5,312	0	949	17,161	1,160	667	5,599
FAMILY COURT COMM	1,577	6,689	465	5,093	184	1,031	1,912
SHERIFF'S DEPARTMENT	42,810	26,177	4,390	126,073	2,974	15,846	(6,318)
CHILD SUPPORT	2,682	0	3	8,665	531	2,709	6,078
HUMAN SERVICES	65,117	0	75	210,395	18,311	30,631	(5,434)
JUVENILE DETENTION	7,242	0	639	17,587	407	3,133	82
JAIL	29,494	0	2,047	71,643	1,032	12,782	(462)
DISTRICT ATTORNEY	3,600	0	666	11,633	757	1,559	4,870
CLERK OF COURT	6,228	0	2,516	20,126	3,340	3,327	8,987
PROBATE COURT & JURY	34,006	0	244	109,872	598	1,072	28,092
EMERGENCY MGT	1,882	0	322	4,634	465	6,332	1,268
HIGHWAY	0	0	22	0	5,118	19,922	(13,034)
PARKS FORESTERY	7,770	0	5,435	19,134	1,029	2,897	(1,472)
LANDFILL	0	0	0	0	0	769	0
RECYCLING	0	0	2	0	86	1,338	(804)
LAND CONSERVATION	0	0	5	0	343	2,145	(77)
ZONING	6,216	0	1,440	15,306	151	2,828	161
LAND INFO & SURVEYOR	0	0	1,923	0	377	2,105	29
UW EXTENSION	7,468	0	790	18,387	1,701	2,610	5,014
VETERANS	2,904	0	286	7,146	438	1,660	2,496
REGISTER OF DEEDS	6,094	0	875	15,001	251	1,820	5,771
OTHER DEPARTMENTS	6,122	0	4,756	30,104	2,533	3,622	3,556

OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Oconto County
Schedule D - Detail Of Allocated Costs



Plan Name : OCONTO COUNTY, WISCONSIN
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Department	BUILDING USE	EQUIPMENT USE	SPECIAL ACCOUNTING	MAINTENANCE	COUNTY CLERK	ADMIN COORDINATOR	INSURANCE
Direct Bill	0	0	16,502	0	0	0	237,062
Unallocated	0	0	0	0	204,679	0	0
Disallowed	0	0	0	33,542	0	0	0
Total	0	0	0	0	0	0	0

**OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN**

Oconto County

Schedule D - Detail Of Allocated Costs



Detail

Plan Name : OCONTO COUNTY, WISCONSIN
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Department	FINANCE DEPARTMENT	INFORMATION SERVICES	COUNTY TREASURER	CORPORATION COUNSEL	LABOR RELATIONS	CIRCUIT COURT - ADM	FAMILY COURT COMM
BUILDING USE	0	0	0	0	0	0	0
EQUIPMENT USE	0	0	0	0	0	0	0
SPECIAL ACCOUNTING	131	0	21	0	0	0	0
MAINTENANCE	3,054	2,992	779	1,007	527	0	0
COUNTY CLERK	1,830	13,069	1,442	2,015	492	0	0
ADMIN COORDINATOR	559	3,827	150	4,032	105	0	0
INSURANCE	1,094	0	223	1,007	0	0	0
FINANCE DEPARTMENT	(207,749)	7,502	176	1,007	212	0	0
INFORMATION SERVICES	2,544	(838,584)	748	1,007	737	0	0
COUNTY TREASURER	3,084	6,032	(207,202)	2,015	351	0	0
CORPORATION COUNSEL	486	0	197	(96,721)	246	0	0
LABOR RELATIONS	137	0	22	0	(40,017)	0	0
CIRCUIT COURT - ADM	3,892	144	791	0	222	(191,120)	0
FAMILY COURT COMM	724	5,594	177	0	109	0	(159,304)
SHERIFF'S DEPARTMENT	15,591	139,241	5,157	2,026	4,382	0	0
CHILD SUPPORT	1,795	23,254	625	1,220	692	1,567	3,940
HUMAN SERVICES	77,342	294,726	28,046	26,384	11,938	0	0
JUVENILE DETENTION	2,404	0	806	1,011	774	0	0
JAIL	7,238	0	2,597	1,011	2,541	0	0
DISTRICT ATTORNEY	1,901	0	835	0	435	0	0
CLERK OF COURT	14,983	0	3,191	2,027	908	0	0
PROBATE COURT & JURY	1,446	0	308	1,011	144	0	0
EMERGENCY MGT	2,013	3,018	408	1,011	109	0	0
HIGHWAY	33,791	28,799	10,039	5,066	9,657	0	0
PARKS FORESTERY	5,852	0	6,817	8,107	879	0	0
LANDFILL	0	0	0	1,011	0	0	0
RECYCLING	(705)	0	583	1,011	144	0	0
LAND CONSERVATION	1,770	75,070	2,990	0	859	0	0
ZONING	1,475	0	1,808	14,189	985	0	0
LAND INFO & SURVEYOR	2,137	682	2,418	2,027	1,000	0	0
UW EXTENSION	4,004	42,184	1,000	1,011	435	0	0
VETERANS	1,470	6,813	360	0	256	0	0
REGISTER OF DEEDS	1,396	25,782	1,103	1,011	657	0	0
OTHER DEPARTMENTS	13,311	50,005	5,196	0	221	0	0

**OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN**

Oconto County

Schedule D - Detail Of Allocated Costs



Detail

Plan Name : OCONTO COUNTY, WISCONSIN

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Department	FINANCE DEPARTMENT	INFORMATION SERVICES	COUNTY TREASURER	CORPORATION COUNSEL	LABOR RELATIONS	CIRCUIT COURT - ADM	FAMILY COURT COMM
Direct Bill	1,000	0	0	10,628	0	5,518	19,319
Unallocated	0	0	128,189	4,869	0	184,035	136,045
Disallowed	0	109,850	0	0	0	0	0
Total	0	0	0	0	0	0	0

**OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN**

Oconto County

Schedule D - Detail Of Allocated Costs



Detail

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Department	SHERIFF'S DEPARTMENT	Total Plan Allocated
BUILDING USE	0	0
EQUIPMENT USE	0	0
SPECIAL ACCOUNTING	0	0
MAINTENANCE	0	0
COUNTY CLERK	0	0
ADMIN COORDINATOR	0	0
INSURANCE	0	0
FINANCE DEPARTMENT	0	0
INFORMATION SERVICES	0	0
COUNTY TREASURER	0	0
CORPORATION COUNSEL	0	0
LABOR RELATIONS	0	0
CIRCUIT COURT - ADM	0	0
FAMILY COURT COMM	0	0
SHERIFF'S DEPARTMENT	(3,243,149)	0
CHILD SUPPORT	98	53,859
HUMAN SERVICES	0	757,531
JUVENILE DETENTION	0	34,085
JAIL	0	129,923
DISTRICT ATTORNEY	0	26,256
CLERK OF COURT	0	65,633
PROBATE COURT & JURY	0	176,793
EMERGENCY MGT	0	21,462
HIGHWAY	0	99,380
PARKS FORESTERY	0	56,448
LANDFILL	0	1,780
RECYCLING	0	1,655
LAND CONSERVATION	0	83,105
ZONING	0	44,559
LAND INFO & SURVEYOR	0	12,698
UW EXTENSION	0	84,604
VETERANS	0	23,829
REGISTER OF DEEDS	0	59,761
OTHER DEPARTMENTS	0	119,426

**OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN**

Oconto County

Schedule D - Detail Of Allocated Costs



Detail

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Department	SHERIFF'S DEPARTMENT	Total Plan Allocated
Direct Bill	505	290,534
Unallocated	3,242,546	3,900,363
Disallowed	0	143,392
Total	0	6,187,076

**OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN**

Oconto County

Schedule E - Summary Of Allocation Basis



Plan Name : OCONTO COUNTY, WISCONSIN
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Department	Allocation Basis	Allocation Source
BUILDING USE		
1.4.1. CTHSE (BLDG A)	USABLE SQUARE FOOTAGE OF OCCUPIED SPACE	COURTHOUSE BLUEPRINTS
1.4.2. CTHSE (BLD B/C)	USABLE SQUARE FOOTAGE OF OCCUPIED SPACE	COURTHOUSE BLUEPRINTS
EQUIPMENT USE		
2.4.1. EQUIPMENT	COST OF EQUIPMENT BY DEPARTMENT	COUNTY FINANCIAL RECORDS
2.4.2. DP EQ/SFTWARE	COST OF COMPUTER EQUIPMENT & SOFTWARE BY DEPT	COUNTY FINANCIAL RECORDS
2.4.3. HTE SOFTWARE	TOTAL ACCOUNTING, PAYROLL & RECEIPT TRANSACTIONS	COUNTY FINANCIAL RECORDS
SPECIAL ACCOUNTING		
3.4.1. GENERAL AUDIT	TOTAL TRANSACTIONS BY DEPARTMENT NOT BILLED/IDENTIFIED	COUNTY FINANCIAL/AUDIT RECORDS
3.4.2. DEPT AUDIT	AUDIT COST BY DEPARTMENT	COUNTY FINANCIAL/AUDIT RECORDS
3.4.3. COST PLAN	PERCENT OF CONSULTANT EFFORT EXPENDED BY DEPARTMENT	CONSULTANTS TIME RECORDS
MAINTENANCE		
4.4.1. CTHSE (BLDG A)	USABLE SQUARE FOOTAGE OF OCCUPIED SPACE	COURTHOUSE BLUEPRINTS
4.4.2. LAW ENF (BLD B)	USABLE SQUARE FOOTAGE OF OCCUPIED SPACE	COURTHOUSE BLUEPRINTS
4.4.3. NEW BLD (BLD C)	USABLE SQUARE FOOTAGE OF OCCUPIED SPACE	COURTHOUSE BLUEPRINTS
4.4.4. CONTRACT CLEAN	USABLE SQUARE FOOTAGE OF OCCUPIED SPACE	COURTHOUSE BLUEPRINTS
4.4.5. NEW VIEW	DIRECT ALLOCATION TO BENEFITING DEPARTMENT	COUNTY FINANCIAL RECORDS
4.4.6. OTHER	DIRECT ALLOCATION TO BENEFITING DEPARTMENT	COUNTY FINANCIAL RECORDS
COUNTY CLERK		
5.4.1. ACCOUNTING	TOTAL NUMBER OF GENERAL CHECKS W/DHS WEIGHTED	COUNTY FINANCIAL RECORDS
5.4.2. SWITCHBOARD	NUMBER OF TELEPHONE EXTENSIONS BY DEPARTMENT	COUNTY TELEPHONE DIRECTORY
5.4.3. ADMIN COORD	DIRECT ALLOCATION TO BENEFITING DEPARTMENT	PERSONNEL ACTIVITY REPORT
5.4.4. INSURANCE	DIRECT ALLOCATION TO BENEFITING DEPARTMENT	PERSONNEL ACTIVITY REPORT
ADMIN COORDINATOR		
6.4.1. ADMIN COORDNTR	ANALYSIS OF EFFORT DEVOTED TO DEPARTMENTS	ADMINISTRATIVE COORDINATOR
6.4.2. PERSONNEL	NUMBER OF EMPLOYESS BY DEPARTMENT	COUNTY PERSONNEL RECORDS

**OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN**

Oconto County

Schedule E - Summary Of Allocation Basis



Plan Name : OCONTO COUNTY, WISCONSIN
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Department	Allocation Basis	Allocation Source
6.4.3. BUDGETING	AP TRANSACTIONS BY DEPARTMENT IN A SAMPLE PERIOD	COUNTY FINANCIAL RECORDS
6.4.4. RISK MANAGEMENT	DIRECT ALLOCATION TO BENEFITING DEPARTMENT	PERSONNEL ACTIVITY REPORT
6.4.5. INFO SERVICES	DIRECT ALLOCATION TO BENEFITING DEPARTMENT	PERSONNEL ACTIVITY REPORT
6.4.6. EMER MANAGEMENT	DIRECT ALLOCATION TO BENEFITING DEPARTMENT	PERSONNEL ACTIVITY REPORT
INSURANCE		
7.4.1. GENERAL LIAB	NUMBER OF EMPLOYEES BY DEPARTMENT NOT BILLED	COUNTY PERSONNEL/INSURANCE RECORDS
7.4.2. PROPERTY LIAB	USABLE SQUARE FOOTAGE OF OCCUPIED SPACE BY DEPT NOT BILLED	COURTHOUSE BLUEPRINTS/INSURANCE RECORDS
7.4.3. WORKERS COMP	SALARIES & WAGES BY DEPARTMENT	COUNTY FINANCIAL/INSURANCE RECORDS
7.4.4. EMPLOYEE CVRG	NUMBER OF EMPLOYEES BY DEPARTMENT	COUNTY PERSONNEL RECORDS
7.4.5. BILLED INS	PREMIUMS BILLED BY BENEFITING DEPARTMENT	COUNTY FINANCIAL/INSURANCE RECORDS
FINANCE DEPARTMENT		
8.4.1. PAYROLL	NUMBER OF PAYROLL CHECKS ISSUED BY DEPARTMENT	COUNTY FINANCIAL RECORDS
8.4.2. ACCTG/BUDGET	TOTAL NUMBER OF GENERAL CHKS W/DHS WEIGHTED	COUNTY FINANCIAL RECORDS
INFORMATION SERVICES		
9.4.1. GENERAL SUPPORT	NUMBER OF COMPUTER DEVICES BY DEPARTMENT	INFORMATION SERVICES INVENTORY RECORDS
9.4.2. DEPT SUPPORT	ANALYSIS OF EFFORT DEVOTED BY BENEFITING DEPT	INFORMATION SERVICES HELPSTAR RECORDS
9.4.3. DEPT SPECIFIC	DIRECT ALLOCATION TO BENFITING DEPARTMENTS	COUNTY FINANCIAL RECORDS
COUNTY TREASURER		
10.4.1. CHECKING	GENERAL AND PAYROLL CHECKS ISSUED BY DEPARTMENT	COUNTY FINANCIAL RECORDS
10.4.2. GENERAL RECEIPT	RECEIPT TRANSACTIONS BY DEPARTMENT	COUNTY FINANCIAL RECORDS
CORPORATION COUNSEL		
11.4.1. CHILD SUPPORT	DIRECT ALLOCATION TO CHILD SUPPORT PROGRAM	MONTHLY CHILD SUPPORT EXPENDITURE REPORTS
11.4.2. LEGAL COUNSEL	PERCENT OF EFFORT EXPENDED BY BENEFITING DEPARTMENT	CORPORATION COUNSEL TIME RECORDS

**OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN**

Oconto County

Schedule E - Summary Of Allocation Basis



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Plan Year : 2009
Version : 2.0001

Department	Allocation Basis	Allocation Source
LABOR RELATIONS		
12.4.1. GENERAL PERSNL	NUMBER OF EMPLOYESS BY DEPARTMENT	COUNTY PERSONNEL RECORDS
12.4.2. COURTHOUSE UNIT	NUMBER OF REPRESENTED EMPLOYEES BY DEPARTMENT	COUNTY PERSONNEL RECORDS
12.4.3. PROF SVC UNIT	NUMBER OF REPRESENTED EMPLOYEES BY DEPARTMENT	COUNTY PERSONNEL RECORDS
12.4.4. SHERIFF DEP UNIT	NUMBER OF REPRESENTED EMPLOYEES BY DEPARTMENT	COUNTY PERSONNEL RECORDS
12.4.5. SHERIFF NON-DEP	NUMBER OF REPRESENTED EMPLOYEES BY DEPARTMENT	COUNTY PERSONNEL RECORDS
12.4.6. HIGHWAY UNIT	DIRECT ALLOCATION TO HIGHWAY	COUNTY PERSONNEL RECORDS
12.4.7. DEPT SPECIFIC	LABOR RELATIONS	INVOICE/FINANCIAL RECORDS
CIRCUIT COURT - ADM		
13.4.1. CHILD SUPPORT	DIRECT ALLOCATION TO CHILD SUPPORT PROGRAM	MONTHLY CHILD SUPPORT EXPENDITURE REPORTS
FAMILY COURT COMM		
14.4.1. CHILD SUPPORT	DIRECT ALLOCATION TO CHILD SUPPORT PROGRAM	MONTHLY CHILD SUPPORT EXPENDITURE REPORTS
SHERIFF'S DEPARTMENT		
15.4.1. CHILD SUPPORT	DIRECT ALLOCATION TO CHILD SUPPORT PROGRAM	MONTHLY CHILD SUPPORT EXPENDITURE REPORTS

OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Oconto County
BUILDING USE



Nature and Extent of Services

Plan Name : OCONTO COUNTY, WISCONSIN
Plan Year : 2009
Version : 2.0001

Oconto County owns various facilities and buildings housing County departments and operations. The Courthouse complex (Buildings A, B and C) house the central service departments included in the cost plan.

Records regarding the cost of the original construction of the Courthouse or any capital expenditures up until 1955 are not available. County audits for 1955 through 1986 show capital expenditures for major repairs and remodeling totaling \$265,078. Subsequent improvements to the facility have added \$2,421,519 to the value of Building A. A building use charge of \$53,732 (2% x \$2,686,597) has been calculated. Additionally, the County received a state trust fund bond to cover the costs of the Courthouse roof repair project.

A new building (Building C) was completed and occupied in November 1992. Costs accumulated through 1995 for this project were \$7,553,730. Subsequent capital improvements totaling \$1,170,887, including \$0 in 2008, bring the total value of the facility (Buildings B and C) to \$8,724,617. A building use charge of \$174,492 (2% x \$8,724,617) has been calculated. Additionally, the County issued general obligation bonds to cover the construction of the facility. The 2009 interest expense of \$22,687 is allowable for allocation. The building use charge and interest expense are allocated to departments based on usable square feet of occupied space.

Ref.: CFR 225, Attachment B, Sections 15 and 26.

**OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN**

Oconto County

Schedule .2 - Detail Costs To Be Allocated

Department : BUILDING USE



Plan Name : OCONTO COUNTY, WISCONSIN
Plan Year : 2009
Version : 2.0001

	1st Allocation	2nd Allocation	Total
Expenditures Per Financial Statement:	0	0	0
SPECIAL ACCOUNTING	0	321	321
Total Allocated Additions:	0	321	321
BUILDING USE CHARGE	228,224	0	228,224
INTEREST EXPENSE	22,687	0	22,687
Total Departmental Cost Adjustments:	250,911	0	250,911
Total To Be Allocated:	250,911	321	251,232

**OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN**



Oconto County

Schedule .3 - Costs To Be Allocated By Activity

Department : BUILDING USE

Plan Name : OCONTO COUNTY, WISCONSIN

Plan Year : 2009

Version : 2.0001

	Total	G/A	CTHSE (BLDG A)	CTHSE (BLD B/C)	Disallow Activity*
<u>Expenses & Costs</u>					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
<u>Cost Adjustments</u>					
BUILDING USE CHARGE	228,224	0	53,732	174,492	0
INTEREST EXPENSE	22,687	0	0	22,687	0
Functional Cost	250,911	0	53,732	197,179	0
<u>Allocation Step 1</u>					
1st Allocation	250,911	0	53,732	197,179	0
<u>Allocation Step 2</u>					
Inbound - All Others	321	0	69	252	0
2nd Allocation	321	0	69	252	0
Total Allocated	251,232	0	53,801	197,431	0

**OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN**

Oconto County

Schedule .4 - Detail Activity Allocations

Department : BUILDING USE



Plan Name : OCONTO COUNTY, WISCONSIN

Plan Year : 2009

Version : 2.0001

Activity - CTHSE (BLDG A)

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COUNTY CLERK	1,066.000000	9.323887	5,010		5,010	6	5,016
INFORMATION SERVICES	226.000000	1.976734	1,062		1,062	1	1,063
COUNTY TREASURER	839.000000	7.338406	3,943		3,943	5	3,948
SHERIFF'S DEPARTMENT	1,020.000000	8.921543	4,794		4,794	6	4,800
JAIL	110.000000	0.962127	517		517	1	518
EMERGENCY MGT	400.000000	3.498644	1,880		1,880	2	1,882
PARKS FORESTERY	1,651.000000	14.440654	7,760		7,760	10	7,770
ZONING	1,321.000000	11.554273	6,208		6,208	8	6,216
UW EXTENSION	1,587.000000	13.880871	7,458		7,458	10	7,468
VETERANS	617.000000	5.396659	2,900		2,900	4	2,904
REGISTER OF DEEDS	1,295.000000	11.326861	6,086		6,086	8	6,094
OTHER DEPARTMENTS	1,301.000000	11.379341	6,114		6,114	8	6,122
Sub Total	11,433.000000	100.000000	53,732	0	53,732	69	53,801
Total	11,433.000000	100.000000	53,732	0	53,732	69	53,801

Allocation Basis : USABLE SQUARE FOOTAGE OF OCCUPIED SPACE

Allocation Source : COURTHOUSE BLUEPRINTS

**OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN**

Oconto County

Schedule .4 - Detail Activity Allocations

Department : BUILDING USE



Plan Name : OCONTO COUNTY, WISCONSIN

Plan Year : 2009

Version : 2.0001

Activity - CTHSE (BLD B/C)

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MAINTENANCE	1,869.000000	2.231722	4,400		4,400	6	4,406
CORPORATION COUNSEL	117.000000	0.139706	275		275		275
CIRCUIT COURT - ADM	2,253.000000	2.690246	5,305		5,305	7	5,312
FAMILY COURT COMM	669.000000	0.798835	1,575		1,575	2	1,577
SHERIFF'S DEPARTMENT	16,123.000000	19.252033	37,961		37,961	49	38,010
CHILD SUPPORT	1,138.000000	1.358855	2,679		2,679	3	2,682
HUMAN SERVICES	27,621.000000	32.981480	65,034		65,034	83	65,117
JUVENILE DETENTION	3,072.000000	3.668191	7,233		7,233	9	7,242
JAIL	12,291.000000	14.676347	28,939		28,939	37	28,976
DISTRICT ATTORNEY	1,527.000000	1.823349	3,595		3,595	5	3,600
CLERK OF COURT	2,642.000000	3.154740	6,220		6,220	8	6,228
PROBATE COURT & JURY	14,425.000000	17.224498	33,963		33,963	43	34,006
Sub Total	83,747.000000	100.000000	197,179	0	197,179	252	197,431
Total	83,747.000000	100.000000	197,179	0	197,179	252	197,431

Allocation Basis : USABLE SQUARE FOOTAGE OF OCCUPIED SPACE

Allocation Source : COURTHOUSE BLUEPRINTS

**OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN**

Oconto County

Schedule .5 - Allocation Summary

Department : BUILDING USE



Plan Name : OCONTO COUNTY, WISCONSIN

Plan Year : 2009

Version : 2.0001

Receiving Department	Total	CTHSE (BLDG A)	CTHSE (BLD B/C)
MAINTENANCE	4,406	0	4,406
COUNTY CLERK	5,016	5,016	0
INFORMATION SERVICES	1,063	1,063	0
COUNTY TREASURER	3,948	3,948	0
CORPORATION COUNSEL	275	0	275
CIRCUIT COURT - ADM	5,312	0	5,312
FAMILY COURT COMM	1,577	0	1,577
SHERIFF'S DEPARTMENT	42,810	4,800	38,010
CHILD SUPPORT	2,682	0	2,682
HUMAN SERVICES	65,117	0	65,117
JUVENILE DETENTION	7,242	0	7,242
JAIL	29,494	518	28,976
DISTRICT ATTORNEY	3,600	0	3,600
CLERK OF COURT	6,228	0	6,228
PROBATE COURT & JURY	34,006	0	34,006
EMERGENCY MGT	1,882	1,882	0
PARKS FORESTERY	7,770	7,770	0
ZONING	6,216	6,216	0
UW EXTENSION	7,468	7,468	0
VETERANS	2,904	2,904	0
REGISTER OF DEEDS	6,094	6,094	0
OTHER DEPARTMENTS	6,122	6,122	0
Direct Bill	0	0	0
Total	251,232	53,801	197,431

OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Oconto County
EQUIPMENT USE



Nature and Extent of Services

Plan Name : OCONTO COUNTY, WISCONSIN
Plan Year : 2009
Version : 2.0001

Oconto County purchases furniture and equipment for departmental operations. For plan purposes, an equipment use charge has been calculated for all central service departments based on a 15-year useful life. The equipment use charge of \$38,717 is computed at 6.67% of \$580,732 (including 2009 outlay of \$33,542) and is allocated to central service departments based on equipment cost in each department.

Oconto County has also purchased computer equipment and general software. For plan purposes, a use charge of \$64,224, based on an estimated useful life of seven years, has been calculated ($\$449,570 / 7$). The use charge for computer equipment is allocated to departments based on cost of equipment in each.

Ref.: CFR 225, Attachment B, Sections 15 and 26.

**OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN**

Oconto County

Schedule .2 - Detail Costs To Be Allocated

Department : EQUIPMENT USE



Plan Name : OCONTO COUNTY, WISCONSIN
Plan Year : 2009
Version : 2.0001

	1st Allocation	2nd Allocation	Total
Expenditures Per Financial Statement:	0	0	0
SPECIAL ACCOUNTING	0	321	321
Total Allocated Additions:	0	321	321
EQUIPMENT USE CHARGE	102,941	0	102,941
Total Departmental Cost Adjustments:	102,941	0	102,941
Total To Be Allocated:	102,941	321	103,262

**OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN**

Oconto County

Schedule .3 - Costs To Be Allocated By Activity

Department : EQUIPMENT USE



Plan Name : OCONTO COUNTY, WISCONSIN

Plan Year : 2009

Version : 2.0001

	Total	G/A	EQUIPMENT	DP EQ/SFTWARE	HTE SOFTWARE
<u>Expenses & Costs</u>					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
<u>Cost Adjustments</u>					
EQUIPMENT USE CHARGE	102,941	0	38,717	64,224	0
Functional Cost	102,941	0	38,717	64,224	0
<u>Allocation Step 1</u>					
1st Allocation	102,941	0	38,717	64,224	0
<u>Allocation Step 2</u>					
Inbound - All Others	321	0	121	200	0
2nd Allocation	321	0	121	200	0
Total Allocated	103,262	0	38,838	64,424	0

**OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN**

Oconto County

Schedule .3 - Costs To Be Allocated By Activity

Department : EQUIPMENT USE



Plan Name : OCONTO COUNTY, WISCONSIN
Plan Year : 2009
Version : 2.0001

Disallow Activity*

Expenses & Costs

SALARIES & WAGES	0
FRINGE BENEFITS	0

Cost Adjustments

EQUIPMENT USE CHARGE	0
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Functional Cost

0

Allocation Step 1

1st Allocation	0
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Allocation Step 2

Inbound - All Others	0
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2nd Allocation	0
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Total Allocated	0
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**OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN**

Oconto County

Schedule .4 - Detail Activity Allocations

Department : EQUIPMENT USE



Plan Name : OCONTO COUNTY, WISCONSIN

Plan Year : 2009

Version : 2.0001

Activity - EQUIPMENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MAINTENANCE	287,906.000000	49.576397	19,195		19,195	61	19,256
COUNTY CLERK	656.000000	0.112961	44		44		44
FINANCE DEPARTMENT	2,194.000000	0.377799	146		146		146
INFORMATION SERVICES	9,545.000000	1.643615	636		636	2	638
COUNTY TREASURER	487.000000	0.083860	32		32		32
CORPORATION COUNSEL	970.000000	0.167031	65		65		65
FAMILY COURT COMM	825.000000	0.142062	55		55		55
SHERIFF'S DEPARTMENT	278,149.000000	47.896276	18,544		18,544	58	18,602
Sub Total	580,732.000000	100.000000	38,717	0	38,717	121	38,838
Total	580,732.000000	100.000000	38,717	0	38,717	121	38,838

Allocation Basis : COST OF EQUIPMENT BY DEPARTMENT

Allocation Source : COUNTY FINANCIAL RECORDS

**OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN**

Oconto County

Schedule .4 - Detail Activity Allocations

Department : EQUIPMENT USE



Plan Name : OCONTO COUNTY, WISCONSIN

Plan Year : 2009

Version : 2.0001

Activity - DP EQ/SFTWARE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COUNTY CLERK	350.000000	0.068698	44		44		44
ADMIN COORDINATOR	350.000000	0.068698	44		44		44
FINANCE DEPARTMENT	11,855.000000	2.326914	1,494		1,494	5	1,499
INFORMATION SERVICES	384,258.000000	75.422643	48,440		48,440	150	48,590
COUNTY TREASURER	300.000000	0.058884	38		38		38
FAMILY COURT COMM	52,457.000000	10.296326	6,613		6,613	21	6,634
SHERIFF'S DEPARTMENT	59,903.000000	11.757836	7,551		7,551	24	7,575
Sub Total	509,473.000000	100.000000	64,224	0	64,224	200	64,424
Total	509,473.000000	100.000000	64,224	0	64,224	200	64,424

Allocation Basis : COST OF COMPUTER EQUIPMENT & SOFTWARE BY DEPT

Allocation Source : COUNTY FINANCIAL RECORDS

**OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN**

Oconto County

Schedule .4 - Detail Activity Allocations

Department : EQUIPMENT USE



Plan Name : OCONTO COUNTY, WISCONSIN

Plan Year : 2009

Version : 2.0001

Activity - HTE SOFTWARE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
	0.000000	0.000000					
Sub Total	0.000000	0.000000	0	0	0	0	0
Total	0.000000	0.000000	0	0	0	0	0

Allocation Basis : TOTAL ACCOUNTING, PAYROLL & RECEIPT TRANSACTIONS

Allocation Source : COUNTY FINANCIAL RECORDS

**OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN**

Oconto County

Schedule .5 - Allocation Summary

Department : EQUIPMENT USE



Plan Name : OCONTO COUNTY, WISCONSIN

Plan Year : 2009

Version : 2.0001

Receiving Department	Total	EQUIPMENT	DP EQ/SFTWARE	HTE SOFTWARE
MAINTENANCE	19,256	19,256	0	0
COUNTY CLERK	88	44	44	0
ADMIN COORDINATOR	44	0	44	0
FINANCE DEPARTMENT	1,645	146	1,499	0
INFORMATION SERVICES	49,228	638	48,590	0
COUNTY TREASURER	70	32	38	0
CORPORATION COUNSEL	65	65	0	0
FAMILY COURT COMM	6,689	55	6,634	0
SHERIFF'S DEPARTMENT	26,177	18,602	7,575	0
Direct Bill	0	0	0	0
Total	103,262	38,838	64,424	0

OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Oconto County
SPECIAL ACCOUNTING
Nature and Extent of Services



Plan Name : OCONTO COUNTY, WISCONSIN
Plan Year : 2009
Version : 2.0001

A local CPA firm audits the books of account of Oconto County annually. This audit covers the financial transactions of all County departments and certain departments are direct charged for the services; Child Support, Human Services, and Highway. The costs of audit effort have been identified and are as follows:

- **General Audit:** Costs for general audit services provided to departments are allocated based on 2009 total transactions.
- **Department Audit:** Costs for audit services provided to specific departments are allocated based on the amounts detailed by auditors. Credit has been given for direct-billed amounts.

The County also receives assistance in the preparation of its central services cost allocation plan. The fees for this service are allocated to departments based on the percent of consultant effort expended.

Ref.: CFR 225, Attachment B, Section 5.

**OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN**

Oconto County

Schedule .2 - Detail Costs To Be Allocated

Department : SPECIAL ACCOUNTING



Plan Name : OCONTO COUNTY, WISCONSIN
Plan Year : 2009
Version : 2.0001

	1st Allocation	2nd Allocation	Total
Expenditures Per Financial Statement:	52,245	0	52,245
SPECIAL ACCOUNTING	0	340	340
COUNTY CLERK	0	25	25
ADMIN COORDINATOR	0	19	19
FINANCE DEPARTMENT	0	131	131
COUNTY TREASURER	0	21	21
Total Allocated Additions:	0	536	536
ADD BACK AUDIT REIMB	0	0	0
ADD BACK CAP REIMB	0	0	0
Total Departmental Cost Adjustments:	0	0	0
Total To Be Allocated:	52,245	536	52,781

**OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN**

Oconto County

Schedule .3 - Costs To Be Allocated By Activity

Department : SPECIAL ACCOUNTING



Plan Name : OCONTO COUNTY, WISCONSIN

Plan Year : 2009

Version : 2.0001

	Total	G/A	GENERAL AUDIT	DEPT AUDIT	COST PLAN
<u>Expenses & Costs</u>					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
ACCOUNTING/AUDIT SERVICES	45,835	0	30,035	15,800	0
REIMB FROM DEPT-AUDIT	0	0	0	0	0
PROF SVC-CENTRAL COSTS	6,410	0	0	0	6,410
REIMB FROM DEPT-CAP	0	0	0	0	0
Total Expenditures	52,245	0	30,035	15,800	6,410
<u>Cost Adjustments</u>					
ADD BACK AUDIT REIMB	0	0	0	0	0
ADD BACK CAP REIMB	0	0	0	0	0
Functional Cost	52,245	0	30,035	15,800	6,410
<u>Allocation Step 1</u>					
1st Allocation	52,245	0	30,035	15,800	6,410
<u>Allocation Step 2</u>					
Inbound - All Others	536	0	312	161	63
2nd Allocation	536	0	312	161	63
Total Allocated	52,781	0	30,347	15,961	6,473

**OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN**

Oconto County

Schedule .3 - Costs To Be Allocated By Activity

Department : SPECIAL ACCOUNTING



Plan Name : OCONTO COUNTY, WISCONSIN
Plan Year : 2009
Version : 2.0001

Disallow Activity*

Expenses & Costs

SALARIES & WAGES	0	
FRINGE BENEFITS	0	
ACCOUNTING/AUDIT SERVICES	0	
REIMB FROM DEPT-AUDIT	0	
PROF SVC-CENTRAL COSTS	0	
REIMB FROM DEPT-CAP	0	

Cost Adjustments

ADD BACK AUDIT REIMB	0	
ADD BACK CAP REIMB	0	

Functional Cost 0

Allocation Step 1

1st Allocation	0	
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Allocation Step 2

Inbound - All Others	0	
2nd Allocation	0	

Total Allocated 0

**OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN**

Oconto County

Schedule .4 - Detail Activity Allocations

Department : SPECIAL ACCOUNTING



Plan Name : OCONTO COUNTY, WISCONSIN

Plan Year : 2009

Version : 2.0001

Activity - GENERAL AUDIT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SPECIAL ACCOUNTING	8.000000	0.063427	19		19		19
MAINTENANCE	263.000000	2.085150	626		626	5	631
COUNTY CLERK	491.000000	3.892809	1,169		1,169	13	1,182
ADMIN COORDINATOR	51.000000	0.404345	121		121	1	122
INSURANCE	76.000000	0.602553	181		181	1	182
FINANCE DEPARTMENT	60.000000	0.475700	143		143	1	144
INFORMATION SERVICES	252.000000	1.997939	600		600	6	606
COUNTY TREASURER	483.000000	3.829382	1,150		1,150	13	1,163
CORPORATION COUNSEL	65.000000	0.515341	155		155	1	156
LABOR RELATIONS	8.000000	0.063427	19		19		19
CIRCUIT COURT - ADM	260.000000	2.061365	619		619	6	625
FAMILY COURT COMM	59.000000	0.467771	140		140	1	141
SHERIFF'S DEPARTMENT	1,689.000000	13.390946	4,022		4,022	44	4,066
JUVENILE DETENTION	266.000000	2.108935	633		633	6	639
JAIL	851.000000	6.747007	2,026		2,026	21	2,047
DISTRICT ATTORNEY	277.000000	2.196147	660		660	6	666
CLERK OF COURT	1,046.000000	8.293031	2,491		2,491	25	2,516
PROBATE COURT & JURY	101.000000	0.800761	241		241	3	244
EMERGENCY MGT	134.000000	1.062396	319		319	3	322
PARKS FORESTERY	2,257.000000	17.894236	5,376		5,376	59	5,435
ZONING	598.000000	4.741140	1,424		1,424	16	1,440
LAND INFO & SURVEYOR	799.000000	6.334734	1,903		1,903	20	1,923
UW EXTENSION	329.000000	2.608420	783		783	7	790
VETERANS	119.000000	0.943471	283		283	3	286
REGISTER OF DEEDS	364.000000	2.885911	867		867	8	875
OTHER DEPARTMENTS	1,707.000000	13.533656	4,065		4,065	43	4,108
Sub Total	12,613.000000	100.000000	30,035	0	30,035	312	30,347
Total	12,613.000000	100.000000	30,035	0	30,035	312	30,347

OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN

Oconto County

Schedule .4 - Detail Activity Allocations

Department : SPECIAL ACCOUNTING



Plan Name : OCONTO COUNTY, WISCONSIN

Plan Year : 2009

Version : 2.0001

Activity - GENERAL AUDIT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed
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Allocation Basis : TOTAL TRANSACTIONS BY DEPARTMENT NOT BILLED/IDENTIFIED

Allocation Source : COUNTY FINANCIAL/AUDIT RECORDS

**OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN**

Oconto County

Schedule .4 - Detail Activity Allocations

Department : SPECIAL ACCOUNTING



Plan Name : OCONTO COUNTY, WISCONSIN

Plan Year : 2009

Version : 2.0001

Activity - DEPT AUDIT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHILD SUPPORT	880.000000	5.552050	877	(880)	(3)	8	5
HUMAN SERVICES	10,425.000000	65.772871	10,392	(10,425)	(33)	110	77
HIGHWAY	3,295.000000	20.788644	3,285	(3,295)	(10)	32	22
RECYCLING	350.000000	2.208202	349	(350)	(1)	3	2
LAND CONSERVATION	850.000000	5.362776	847	(850)	(3)	8	5
OTHER DEPARTMENTS	50.000000	0.315457	50	(50)	0		0
Sub Total	15,850.000000	100.000000	15,800	(15,850)	(50)	161	111
Direct Billed				15,850	15,850	0	15,850
Total	15,850.000000	100.000000	15,800	0	15,800	161	15,961

Allocation Basis : AUDIT COST BY DEPARTMENT

Allocation Source : COUNTY FINANCIAL/AUDIT RECORDS

**OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN**

Oconto County

Schedule .4 - Detail Activity Allocations

Department : SPECIAL ACCOUNTING



Plan Name : OCONTO COUNTY, WISCONSIN

Plan Year : 2009

Version : 2.0001

Activity - COST PLAN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
BUILDING USE	5.000000	5.000000	321		321		321
EQUIPMENT USE	5.000000	5.000000	321		321		321
SPECIAL ACCOUNTING	5.000000	5.000000	321		321		321
MAINTENANCE	10.000000	10.000000	633		633	17	650
COUNTY CLERK	5.000000	5.000000	321		321	3	324
ADMIN COORDINATOR	5.000000	5.000000	321		321	3	324
INSURANCE	5.000000	5.000000	321		321	3	324
FINANCE DEPARTMENT	5.000000	5.000000	321		321	3	324
INFORMATION SERVICES	5.000000	5.000000	321		321	3	324
COUNTY TREASURER	5.000000	5.000000	321		321	3	324
CORPORATION COUNSEL	5.000000	5.000000	321		321	3	324
LABOR RELATIONS	5.000000	5.000000	321		321	3	324
CIRCUIT COURT - ADM	5.000000	5.000000	321		321	3	324
FAMILY COURT COMM	5.000000	5.000000	321		321	3	324
SHERIFF'S DEPARTMENT	5.000000	5.000000	321		321	3	324
CHILD SUPPORT	5.000000	5.000000	321	(326)	(5)	3	(2)
HUMAN SERVICES	5.000000	5.000000	321	(326)	(5)	3	(2)
OTHER DEPARTMENTS	10.000000	10.000000	641		641	7	648
Sub Total	100.000000	100.000000	6,410	(652)	5,758	63	5,821
Direct Billed				652	652	0	652
Total	100.000000	100.000000	6,410	0	6,410	63	6,473

Allocation Basis : PERCENT OF CONSULTANT EFFORT EXPENDED BY DEPARTMENT

Allocation Source : CONSULTANTS TIME RECORDS

**OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN**

Oconto County

Schedule .5 - Allocation Summary

Department : SPECIAL ACCOUNTING



Plan Name : OCONTO COUNTY, WISCONSIN
Plan Year : 2009
Version : 2.0001

Receiving Department	Total	GENERAL AUDIT	DEPT AUDIT	COST PLAN
BUILDING USE	321	0	0	321
EQUIPMENT USE	321	0	0	321
SPECIAL ACCOUNTING	340	19	0	321
MAINTENANCE	1,281	631	0	650
COUNTY CLERK	1,506	1,182	0	324
ADMIN COORDINATOR	446	122	0	324
INSURANCE	506	182	0	324
FINANCE DEPARTMENT	468	144	0	324
INFORMATION SERVICES	930	606	0	324
COUNTY TREASURER	1,487	1,163	0	324
CORPORATION COUNSEL	480	156	0	324
LABOR RELATIONS	343	19	0	324
CIRCUIT COURT - ADM	949	625	0	324
FAMILY COURT COMM	465	141	0	324
SHERIFF'S DEPARTMENT	4,390	4,066	0	324
CHILD SUPPORT	3	0	5	(2)
HUMAN SERVICES	75	0	77	(2)
JUVENILE DETENTION	639	639	0	0
JAIL	2,047	2,047	0	0
DISTRICT ATTORNEY	666	666	0	0
CLERK OF COURT	2,516	2,516	0	0
PROBATE COURT & JURY	244	244	0	0
EMERGENCY MGT	322	322	0	0
HIGHWAY	22	0	22	0
PARKS FORESTERY	5,435	5,435	0	0
RECYCLING	2	0	2	0
LAND CONSERVATION	5	0	5	0
ZONING	1,440	1,440	0	0
LAND INFO & SURVEYOR	1,923	1,923	0	0
UW EXTENSION	790	790	0	0
VETERANS	286	286	0	0
REGISTER OF DEEDS	875	875	0	0
OTHER DEPARTMENTS	4,756	4,108	0	648
Direct Bill	16,502	0	15,850	652
Total	52,781	30,347	15,961	6,473

OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Oconto County
MAINTENANCE



Nature and Extent of Services

Plan Name : OCONTO COUNTY, WISCONSIN
Plan Year : 2009
Version : 2.0001

Costs associated with the maintenance and operation of the Courthouse complex (Buildings A, B and C) have been identified and are allowable for allocation. This department includes the cost of utilities, supplies, and services for the entire complex. In addition, the department includes the costs of personnel required for maintenance in the facility. The Maintenance Engineer also oversees services at New View Industries.

Furthermore, the County contracts with an outside firm to provide janitorial/cleaning services in all areas of the Courthouse Complex except the Adult Jail and Juvenile Detention Center. The costs associated with the provision of contractual maintenance services have been identified and allocated to benefiting departments accordingly.

Costs for each building have been identified and are allocated based on square footage of occupied space. Previously billed amounts have been appropriately offset against allocated costs.

Ref.: CFR 225, Attachment B, Sections 11, 28, 33 and 38.

**OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN**

Oconto County

Schedule .2 - Detail Costs To Be Allocated

Department : MAINTENANCE



Plan Name : OCONTO COUNTY, WISCONSIN
Plan Year : 2009
Version : 2.0001

	1st Allocation	2nd Allocation	Total
Expenditures Per Financial Statement:	744,012	0	744,012
OUTLAY 500+	(33,542)	0	(33,542)
Total Deductions:	(33,542)	0	(33,542)
BUILDING USE	4,400	6	4,406
EQUIPMENT USE	19,195	61	19,256
SPECIAL ACCOUNTING	1,259	22	1,281
MAINTENANCE	0	13,632	13,632
COUNTY CLERK	0	552	552
ADMIN COORDINATOR	0	4,771	4,771
INSURANCE	0	6,084	6,084
FINANCE DEPARTMENT	0	3,054	3,054
INFORMATION SERVICES	0	2,992	2,992
COUNTY TREASURER	0	779	779
CORPORATION COUNSEL	0	1,007	1,007
LABOR RELATIONS	0	527	527
Total Allocated Additions:	24,854	33,487	58,341
Total To Be Allocated:	735,324	33,487	768,811

**OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN**



Oconto County

Schedule .3 - Costs To Be Allocated By Activity

Department : MAINTENANCE

Plan Name : OCONTO COUNTY, WISCONSIN

Plan Year : 2009

Version : 2.0001

	Total	G/A	CTHSE (BLDG A)	LAW ENF (BLD B)	NEW BLD (BLD C)
Expenses & Costs					
SALARIES & WAGES	189,267	47,998	39,386	34,617	67,266
FRINGE BENEFITS	113,805	28,861	23,683	20,815	40,446
CONTRACTUAL SERVICES	96,214	0	0	0	0
UTILITY SERVICE ELECTRIC	126,656	0	17,489	40,450	68,717
UTILITY SERVICE HEATING	40,952	0	5,655	13,079	22,218
WATER & SEWER SERVICE	20,675	0	2,855	6,603	11,217
TELEPHONE	2,313	587	481	423	822
REPAIR/MAINT-EQUIPMENT	24,225	6,143	5,041	4,431	8,610
INS - VEHICLES	0	0	0	0	0
MAINT-GROUNDS	12,408	0	1,713	3,963	6,732
REPAIR/MNTC BUILDING	49,820	0	6,879	15,911	27,030
VEHICLE OPER EXP	3,089	783	643	565	1,098
OFFICE SUPPLIES	465	118	97	85	165
POSTAGE/UPS	33	8	7	6	12
PHOTOCOPY SUPPLIES/EXP	443	112	92	81	158
PUBLIC ADVERTISING	99	25	21	18	35
MILEAGE	1,795	455	374	328	638
JANITORIAL SUPPLIES	15,041	0	2,077	4,804	8,160
COMP SVC & SUPPORT	120	30	25	22	43
BEYER HOME MAINT/REPAIRS	13,013	0	0	0	0
NEWVIEW BLDG MAINT	0	0	0	0	0
OUTLAY 500+	33,542	0	0	0	0
OUTLAY MACH/EQUIP	0	0	0	0	0
OUTLAY 5000+	0	0	0	0	0
OUTLAY BUILDINGS ADA	0	0	0	0	0
COPIER	37	9	8	7	13
Total Expenditures	744,012	85,129	106,526	146,208	263,380
Functional Cost	625,341	0	106,526	146,208	263,380
Allocation Step 1					
Inbound - All Others	24,854	6,304	5,172	4,546	8,832
Reallocate Admin Costs	91,433	(91,433)	15,862	21,407	38,655
Unallocated Costs	(33,542)	0	0	0	0
1st Allocation	735,324	0	127,560	172,161	310,867

**OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN**

Oconto County

Schedule .3 - Costs To Be Allocated By Activity

Department : MAINTENANCE



Plan Name : OCONTO COUNTY, WISCONSIN

Plan Year : 2009

Version : 2.0001

	Total	G/A	CTHSE (BLDG A)	LAW ENF (BLD B)	NEW BLD (BLD C)
<u>Allocation Step 2</u>					
Inbound - All Others	33,487	8,501	6,968	6,120	11,898
Reallocate Admin Costs	8,501	(8,501)	1,475	1,992	3,595
Unallocated Costs	0	0	0	0	0
2nd Allocation	33,487	0	8,443	8,112	15,493
Total Allocated	768,811	0	136,003	180,273	326,360

**OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN**

Oconto County

Schedule .3 - Costs To Be Allocated By Activity

Department : MAINTENANCE



Plan Name : OCONTO COUNTY, WISCONSIN
Plan Year : 2009
Version : 2.0001

	CONTRACT CLEAN	NEW VIEW	OTHER	Disallow Activity*
<u>Expenses & Costs</u>				
SALARIES & WAGES	0	0	0	0
FRINGE BENEFITS	0	0	0	0
CONTRACTUAL SERVICES	96,214	0	0	0
UTILITY SERVICE ELECTRIC	0	0	0	0
UTILITY SERVICE HEATING	0	0	0	0
WATER & SEWER SERVICE	0	0	0	0
TELEPHONE	0	0	0	0
REPAIR/MAINT-EQUIPMENT	0	0	0	0
INS - VEHICLES	0	0	0	0
MAINT-GROUNDS	0	0	0	0
REPAIR/MNTC BUILDING	0	0	0	0
VEHICLE OPER EXP	0	0	0	0
OFFICE SUPPLIES	0	0	0	0
POSTAGE/UPS	0	0	0	0
PHOTOCOPY SUPPLIES/EXP	0	0	0	0
PUBLIC ADVERTISING	0	0	0	0
MILEAGE	0	0	0	0
JANITORIAL SUPPLIES	0	0	0	0
COMP SVC & SUPPORT	0	0	0	0
BEYER HOME MAINT/REPAIRS	0	0	13,013	0
NEWVIEW BLDG MAINT	0	0	0	0
OUTLAY 500+	0	0	0	33,542
OUTLAY MACH/EQUIP	0	0	0	0
OUTLAY 5000+	0	0	0	0
OUTLAY BUILDINGS ADA	0	0	0	0
COPIER	0	0	0	0
Total Expenditures	96,214	0	13,013	33,542
Functional Cost	96,214	0	13,013	0
<u>Allocation Step 1</u>				
Inbound - All Others	0	0	0	0
Reallocate Admin Costs	13,662	0	1,847	0
Unallocated Costs	0	0	0	(33,542)
1st Allocation	109,876	0	14,860	0

**OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN**

Oconto County

Schedule .3 - Costs To Be Allocated By Activity

Department : MAINTENANCE



Plan Name : OCONTO COUNTY, WISCONSIN

Plan Year : 2009

Version : 2.0001

	CONTRACT CLEAN	NEW VIEW	OTHER	Disallow Activity*
Allocation Step 2				
Inbound - All Others	0	0	0	0
Reallocate Admin Costs	1,268	0	171	0
Unallocated Costs	0	0	0	0
2nd Allocation	1,268	0	171	0
Total Allocated	111,144	0	15,031	0

**OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN**

Oconto County

Schedule .4 - Detail Activity Allocations

Department : MAINTENANCE



Plan Name : OCONTO COUNTY, WISCONSIN

Plan Year : 2009

Version : 2.0001

Activity - CTHSE (BLDG A)

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COUNTY CLERK	1,066.000000	8.014435	10,223		10,223	683	10,906
ADMIN COORDINATOR	214.000000	1.608902	2,053		2,053	135	2,188
FINANCE DEPARTMENT	604.000000	4.541012	5,793		5,793	382	6,175
INFORMATION SERVICES	1,276.000000	9.593264	12,237		12,237	809	13,046
COUNTY TREASURER	839.000000	6.307796	8,047		8,047	532	8,579
SHERIFF'S DEPARTMENT	1,020.000000	7.668596	9,781		9,781	647	10,428
JAIL	110.000000	0.827005	1,055		1,055	67	1,122
EMERGENCY MGT	400.000000	3.007293	3,837		3,837	252	4,089
PARKS FORESTERY	1,651.000000	12.412601	15,831		15,831	1,056	16,887
ZONING	1,321.000000	9.931584	12,670		12,670	837	13,507
UW EXTENSION	1,587.000000	11.931434	15,220		15,220	1,008	16,228
VETERANS	617.000000	4.638749	5,916		5,916	392	6,308
REGISTER OF DEEDS	1,295.000000	9.736110	12,419		12,419	819	13,238
OTHER DEPARTMENTS	1,301.000000	9.781219	12,478		12,478	824	13,302
Sub Total	13,301.000000	100.000000	127,560	0	127,560	8,443	136,003
Total	13,301.000000	100.000000	127,560	0	127,560	8,443	136,003

Allocation Basis : USABLE SQUARE FOOTAGE OF OCCUPIED SPACE

Allocation Source : COURTHOUSE BLUEPRINTS

**OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN**

Oconto County

Schedule .4 - Detail Activity Allocations

Department : MAINTENANCE



Plan Name : OCONTO COUNTY, WISCONSIN

Plan Year : 2009

Version : 2.0001

Activity - LAW ENF (BLD B)

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SHERIFF'S DEPARTMENT	16,123.000000	51.206886	88,159		88,159	4,155	92,314
JUVENILE DETENTION	3,072.000000	9.756717	16,797		16,797	790	17,587
JAIL	12,291.000000	39.036397	67,205		67,205	3,167	70,372
Sub Total	31,486.000000	100.000000	172,161	0	172,161	8,112	180,273
Total	31,486.000000	100.000000	172,161	0	172,161	8,112	180,273

Allocation Basis : USABLE SQUARE FOOTAGE OF OCCUPIED SPACE

Allocation Source : COURTHOUSE BLUEPRINTS

**OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN**

Oconto County

Schedule .4 - Detail Activity Allocations

Department : MAINTENANCE



Plan Name : OCONTO COUNTY, WISCONSIN

Plan Year : 2009

Version : 2.0001

Activity - NEW BLD (BLD C)

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MAINTENANCE	1,869.000000	3.576281	11,118		11,118		11,118
CORPORATION COUNSEL	117.000000	0.223876	696		696	35	731
CIRCUIT COURT - ADM	2,253.000000	4.311054	13,401		13,401	693	14,094
FAMILY COURT COMM	669.000000	1.280113	3,980		3,980	204	4,184
CHILD SUPPORT	1,138.000000	2.177532	6,770		6,770	347	7,117
HUMAN SERVICES	27,621.000000	52.852031	164,298		164,298	8,494	172,792
DISTRICT ATTORNEY	1,527.000000	2.921873	9,084		9,084	471	9,555
CLERK OF COURT	2,642.000000	5.055395	15,716		15,716	813	16,529
PROBATE COURT & JURY	14,425.000000	27.601845	85,804		85,804	4,436	90,240
Sub Total	52,261.000000	100.000000	310,867	0	310,867	15,493	326,360
Total	52,261.000000	100.000000	310,867	0	310,867	15,493	326,360

Allocation Basis : USABLE SQUARE FOOTAGE OF OCCUPIED SPACE

Allocation Source : COURTHOUSE BLUEPRINTS

**OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN**

Oconto County

Schedule .4 - Detail Activity Allocations

Department : MAINTENANCE



Plan Name : OCONTO COUNTY, WISCONSIN

Plan Year : 2009

Version : 2.0001

Activity - CONTRACT CLEAN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MAINTENANCE	1,869.000000	2.288058	2,514		2,514		2,514
COUNTY CLERK	1,066.000000	1.305013	1,434		1,434	17	1,451
ADMIN COORDINATOR	214.000000	0.261982	287		287	2	289
FINANCE DEPARTMENT	604.000000	0.739426	811		811	9	820
INFORMATION SERVICES	1,276.000000	1.562098	1,717		1,717	20	1,737
COUNTY TREASURER	839.000000	1.027116	1,128		1,128	11	1,139
CORPORATION COUNSEL	117.000000	0.143233	157		157	1	158
CIRCUIT COURT - ADM	2,253.000000	2.758156	3,031		3,031	36	3,067
FAMILY COURT COMM	669.000000	0.819000	899		899	10	909
SHERIFF'S DEPARTMENT	17,143.000000	20.986717	23,060		23,060	271	23,331
CHILD SUPPORT	1,138.000000	1.393157	1,530		1,530	18	1,548
HUMAN SERVICES	27,621.000000	33.814042	37,155		37,155	448	37,603
JAIL	110.000000	0.134664	148		148	1	149
DISTRICT ATTORNEY	1,527.000000	1.869376	2,055		2,055	23	2,078
CLERK OF COURT	2,642.000000	3.234376	3,554		3,554	43	3,597
PROBATE COURT & JURY	14,425.000000	17.659301	19,402		19,402	230	19,632
EMERGENCY MGT	400.000000	0.489686	538		538	7	545
PARKS FORESTERY	1,651.000000	2.021179	2,221		2,221	26	2,247
ZONING	1,321.000000	1.617188	1,778		1,778	21	1,799
UW EXTENSION	1,587.000000	1.942829	2,134		2,134	25	2,159
VETERANS	617.000000	0.755341	829		829	9	838
REGISTER OF DEEDS	1,295.000000	1.585358	1,743		1,743	20	1,763
OTHER DEPARTMENTS	1,301.000000	1.592704	1,751		1,751	20	1,771
Sub Total	81,685.000000	100.000000	109,876	0	109,876	1,268	111,144
Total	81,685.000000	100.000000	109,876	0	109,876	1,268	111,144

OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN

Oconto County

Schedule .4 - Detail Activity Allocations

Department : MAINTENANCE



Plan Name : OCONTO COUNTY, WISCONSIN

Plan Year : 2009

Version : 2.0001

Activity - CONTRACT CLEAN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed
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Allocation Basis : USABLE SQUARE FOOTAGE OF OCCUPIED SPACE

Allocation Source : COURTHOUSE BLUEPRINTS

**OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN**

Oconto County

Schedule .4 - Detail Activity Allocations

Department : MAINTENANCE



Plan Name : OCONTO COUNTY, WISCONSIN

Plan Year : 2009

Version : 2.0001

[Activity - NEW VIEW](#)

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
	0.000000	0.000000					
Sub Total	0.000000	0.000000	0	0	0	0	0
Total	0.000000	0.000000	0	0	0	0	0

Allocation Basis : DIRECT ALLOCATION TO BENEFITING DEPARTMENT

Allocation Source : COUNTY FINANCIAL RECORDS

**OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN**

Oconto County

Schedule .4 - Detail Activity Allocations

Department : MAINTENANCE



Plan Name : OCONTO COUNTY, WISCONSIN

Plan Year : 2009

Version : 2.0001

Activity - OTHER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
OTHER DEPARTMENTS	100.000000	100.000000	14,860		14,860	171	15,031
Sub Total	100.000000	100.000000	14,860	0	14,860	171	15,031
Total	100.000000	100.000000	14,860	0	14,860	171	15,031

Allocation Basis : DIRECT ALLOCATION TO BENEFITING DEPARTMENT

Allocation Source : COUNTY FINANCIAL RECORDS

**OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN**

Oconto County

Schedule .5 - Allocation Summary

Department : MAINTENANCE



Plan Name : OCONTO COUNTY, WISCONSIN

Plan Year : 2009

Version : 2.0001

Receiving Department	Total	CTHSE (BLDG A)	LAW ENF (BLD B)	NEW BLD (BLD C)	CONTRACT CLEAN	NEW VIEW
MAINTENANCE	13,632	0	0	11,118	2,514	0
COUNTY CLERK	12,357	10,906	0	0	1,451	0
ADMIN COORDINATOR	2,477	2,188	0	0	289	0
FINANCE DEPARTMENT	6,995	6,175	0	0	820	0
INFORMATION SERVICES	14,783	13,046	0	0	1,737	0
COUNTY TREASURER	9,718	8,579	0	0	1,139	0
CORPORATION COUNSEL	889	0	0	731	158	0
CIRCUIT COURT - ADM	17,161	0	0	14,094	3,067	0
FAMILY COURT COMM	5,093	0	0	4,184	909	0
SHERIFF'S DEPARTMENT	126,073	10,428	92,314	0	23,331	0
CHILD SUPPORT	8,665	0	0	7,117	1,548	0
HUMAN SERVICES	210,395	0	0	172,792	37,603	0
JUVENILE DETENTION	17,587	0	17,587	0	0	0
JAIL	71,643	1,122	70,372	0	149	0
DISTRICT ATTORNEY	11,633	0	0	9,555	2,078	0
CLERK OF COURT	20,126	0	0	16,529	3,597	0
PROBATE COURT & JURY	109,872	0	0	90,240	19,632	0
EMERGENCY MGT	4,634	4,089	0	0	545	0
PARKS FORESTERY	19,134	16,887	0	0	2,247	0
ZONING	15,306	13,507	0	0	1,799	0
UW EXTENSION	18,387	16,228	0	0	2,159	0
VETERANS	7,146	6,308	0	0	838	0
REGISTER OF DEEDS	15,001	13,238	0	0	1,763	0
OTHER DEPARTMENTS	30,104	13,302	0	0	1,771	0
Direct Bill	0	0	0	0	0	0
Total	768,811	136,003	180,273	326,360	111,144	0

**OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN**

Oconto County

Schedule .5 - Allocation Summary

Department : MAINTENANCE



Plan Name : OCONTO COUNTY, WISCONSIN
Plan Year : 2009
Version : 2.0001

Receiving Department	OTHER
MAINTENANCE	0
COUNTY CLERK	0
ADMIN COORDINATOR	0
FINANCE DEPARTMENT	0
INFORMATION SERVICES	0
COUNTY TREASURER	0
CORPORATION COUNSEL	0
CIRCUIT COURT - ADM	0
FAMILY COURT COMM	0
SHERIFF'S DEPARTMENT	0
CHILD SUPPORT	0
HUMAN SERVICES	0
JUVENILE DETENTION	0
JAIL	0
DISTRICT ATTORNEY	0
CLERK OF COURT	0
PROBATE COURT & JURY	0
EMERGENCY MGT	0
PARKS FORESTERY	0
ZONING	0
UW EXTENSION	0
VETERANS	0
REGISTER OF DEEDS	0
OTHER DEPARTMENTS	15,031
Direct Bill	0
Total	15,031

OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Oconto County
COUNTY CLERK



Nature and Extent of Services

Plan Name : OCONTO COUNTY, WISCONSIN
Plan Year : 2009
Version : 2.0001

The Office of the County Clerk is responsible for issuing licenses, administering elections, providing support to the County Board, operating the central Courthouse switchboard. Costs for the County Clerk have been identified and are allocated as follows:

- **Accounting**: This function relates to the County Clerks offices assistance in accounting and fiscal activities. Costs are allocated to departments based on the total number of general checks issued during 2009. A weighting has been applied to Human Services due to reduced effort required in entering vouchers and journal entries.
- **Switchboard**. The County Clerk's staff operates the central switchboard. These costs are allocated to departments based on the number of telephone extensions.
- **Administrative Coordinator**: The County Clerks office provides assistance to the Administrative Coordinator. These costs have been allocated to the Administrative Coordinator for further allocation.
- **Insurance/Risk Management**: This function includes time spent administering the Countys risk management programs. These costs have been allocated to the Insurance chapter of this cost allocation plan for further allocation.

All other costs associated with issuing licenses, administering elections, and providing support to the County Board have been considered General Government for plan purposes and are therefore removed from further allocation.

Ref.: CFR 225, Attachment B, Sections 1, 10, 11, 23 and 25.

**OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN**

Oconto County

Schedule .2 - Detail Costs To Be Allocated

Department : COUNTY CLERK



Plan Name : OCONTO COUNTY, WISCONSIN
Plan Year : 2009
Version : 2.0001

	1st Allocation	2nd Allocation	Total
Expenditures Per Financial Statement:	217,584	0	217,584
BUILDING USE	5,010	6	5,016
EQUIPMENT USE	88	0	88
SPECIAL ACCOUNTING	1,490	16	1,506
MAINTENANCE	11,657	700	12,357
COUNTY CLERK	0	415	415
ADMIN COORDINATOR	0	2,338	2,338
INSURANCE	0	4,616	4,616
FINANCE DEPARTMENT	0	1,830	1,830
INFORMATION SERVICES	0	13,069	13,069
COUNTY TREASURER	0	1,442	1,442
CORPORATION COUNSEL	0	2,015	2,015
LABOR RELATIONS	0	492	492
Total Allocated Additions:	<u>18,245</u>	<u>26,939</u>	<u>45,184</u>
Total To Be Allocated:	235,829	26,939	262,768

**OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN**



Oconto County

Schedule .3 - Costs To Be Allocated By Activity

Department : COUNTY CLERK

Plan Name : OCONTO COUNTY, WISCONSIN

Plan Year : 2009

Version : 2.0001

	Total	G/A	ACCOUNTING	SWITCHBOARD	ADMIN COORD
<u>Expenses & Costs</u>					
SALARIES & WAGES	124,118	37,930	13,368	4,270	4,146
FRINGE BENEFITS	56,040	17,126	6,036	1,928	1,872
TELEPHONE	524	160	56	18	18
CONTRACTED SERVICES	0	0	0	0	0
OFFICE SUPPLIES	1,413	432	152	49	47
POSTAGE/UPS	906	277	98	31	30
PHOTOCOPY SUPPLIES/EXPENSE	541	165	58	19	18
PRINTING	1,720	526	185	59	57
PUBLICATIONS-LEGAL NOTICES	26	0	0	0	0
DUES & REGISTRATIONS	225	69	24	8	8
MILEAGE	821	251	88	28	27
MEALS OVERNIGHT	0	0	0	0	0
MEALS NOT OVERNIGHT	0	0	0	0	0
LODGING	290	89	31	10	10
ELECTIONS EXPENSES	30,565	0	0	0	0
COMPUTER SUPPORT	300	92	32	10	10
OFFICIALS BOND	95	29	10	3	3
Total Expenditures	217,584	57,146	20,138	6,433	6,246
Functional Cost	160,438	0	20,138	6,433	6,246
<u>Allocation Step 1</u>					
Inbound - All Others	18,245	5,575	1,965	629	609
Reallocate Admin Costs	62,721	(62,721)	8,008	2,558	2,484
Unallocated Costs	(184,440)	0	0	0	0
1st Allocation	51,389	0	30,111	9,620	9,339
<u>Allocation Step 2</u>					
Inbound - All Others	26,939	8,236	2,893	914	890
Reallocate Admin Costs	8,236	(8,236)	1,050	336	325
Unallocated Costs	(20,239)	0	0	0	0
2nd Allocation	6,700	0	3,943	1,250	1,215
Total Allocated	58,089	0	34,054	10,870	10,554

**OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN**

Oconto County

Schedule .3 - Costs To Be Allocated By Activity

Department : COUNTY CLERK



Plan Name : OCONTO COUNTY, WISCONSIN
Plan Year : 2009
Version : 2.0001

	INSURANCE	GENERAL GOVT*	Disallow Activity*
<u>Expenses & Costs</u>			
SALARIES & WAGES	1,030	63,374	0
FRINGE BENEFITS	465	28,613	0
TELEPHONE	4	268	0
CONTRACTED SERVICES	0	0	0
OFFICE SUPPLIES	12	721	0
POSTAGE/UPS	8	462	0
PHOTOCOPY SUPPLIES/EXPENSE	4	277	0
PRINTING	14	879	0
PUBLICATIONS-LEGAL NOTICES	0	26	0
DUES & REGISTRATIONS	2	114	0
MILEAGE	7	420	0
MEALS OVERNIGHT	0	0	0
MEALS NOT OVERNIGHT	0	0	0
LODGING	2	148	0
ELECTIONS EXPENSES	0	30,565	0
COMPUTER SUPPORT	2	154	0
OFFICIALS BOND	1	49	0
Total Expenditures	1,551	126,070	0
Functional Cost	1,551	126,070	0
<u>Allocation Step 1</u>			
Inbound - All Others	152	9,315	0
Reallocate Admin Costs	616	49,055	0
Unallocated Costs	0	(184,440)	0
1st Allocation	2,319	0	0
<u>Allocation Step 2</u>			
Inbound - All Others	213	13,793	0
Reallocate Admin Costs	79	6,446	0
Unallocated Costs	0	(20,239)	0
2nd Allocation	292	0	0
Total Allocated	2,611	0	0

**OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN**

Oconto County

Schedule .4 - Detail Activity Allocations

Department : COUNTY CLERK



Plan Name : OCONTO COUNTY, WISCONSIN

Plan Year : 2009

Version : 2.0001

Activity - ACCOUNTING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SPECIAL ACCOUNTING	8.000000	0.087883	25		25		25
MAINTENANCE	150.000000	1.647808	496		496		496
COUNTY CLERK	75.000000	0.823904	247		247		247
ADMIN COORDINATOR	25.000000	0.274635	81		81	11	92
INSURANCE	67.000000	0.736021	220		220	30	250
FINANCE DEPARTMENT	8.000000	0.087883	25		25	1	26
INFORMATION SERVICES	91.000000	0.999670	302		302	41	343
COUNTY TREASURER	150.000000	1.647808	496		496	66	562
CORPORATION COUNSEL	8.000000	0.087883	25		25	1	26
LABOR RELATIONS	8.000000	0.087883	25		25	1	26
CIRCUIT COURT - ADM	208.000000	2.284961	687		687	93	780
FAMILY COURT COMM	33.000000	0.362518	110		110	14	124
SHERIFF'S DEPARTMENT	573.000000	6.294628	1,896		1,896	256	2,152
CHILD SUPPORT	58.000000	0.637153	190		190	23	213
HUMAN SERVICES	3,732.000000	40.997473	12,368		12,368	1,675	14,043
JUVENILE DETENTION	75.000000	0.823904	247		247	33	280
JAIL	208.000000	2.284961	687		687	93	780
DISTRICT ATTORNEY	83.000000	0.911787	275		275	37	312
CLERK OF COURT	806.000000	8.854224	2,665		2,665	357	3,022
PROBATE COURT & JURY	75.000000	0.823904	247		247	33	280
EMERGENCY MGT	108.000000	1.186422	357		357	48	405
HIGHWAY	1,330.000000	14.610568	4,397		4,397	594	4,991
PARKS FORESTERY	258.000000	2.834230	855		855	114	969
RECYCLING	8.000000	0.087883	25		25	1	26
LAND CONSERVATION	42.000000	0.461386	139		139	16	155
ZONING	25.000000	0.274635	81		81	10	91
LAND INFO & SURVEYOR	67.000000	0.736021	220		220	30	250
UW EXTENSION	200.000000	2.197078	661		661	89	750
VETERANS	67.000000	0.736021	220		220	30	250
REGISTER OF DEEDS	33.000000	0.362518	110		110	14	124
OTHER DEPARTMENTS	524.000000	5.756344	1,732		1,732	232	1,964
Sub Total	9,103.000000	100.000000	30,111	0	30,111	3,943	34,054
Total	9,103.000000	100.000000	30,111	0	30,111	3,943	34,054

OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN

Oconto County

Schedule .4 - Detail Activity Allocations

Department : COUNTY CLERK



Plan Name : OCONTO COUNTY, WISCONSIN

Plan Year : 2009

Version : 2.0001

Activity - ACCOUNTING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed
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Allocation Basis : TOTAL NUMBER OF GENERAL CHECKS W/DHS WEIGHTED

Allocation Source : COUNTY FINANCIAL RECORDS

**OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN**

Oconto County

Schedule .4 - Detail Activity Allocations

Department : COUNTY CLERK



Plan Name : OCONTO COUNTY, WISCONSIN

Plan Year : 2009

Version : 2.0001

Activity - SWITCHBOARD

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MAINTENANCE	1.000000	0.581395	56		56		56
COUNTY CLERK	3.000000	1.744186	168		168		168
ADMIN COORDINATOR	2.000000	1.162791	113		113	14	127
FINANCE DEPARTMENT	2.000000	1.162791	113		113	14	127
INFORMATION SERVICES	4.000000	2.325581	222		222	30	252
COUNTY TREASURER	2.000000	1.162791	113		113	14	127
CORPORATION COUNSEL	3.000000	1.744186	168		168	20	188
CIRCUIT COURT - ADM	6.000000	3.488372	335		335	45	380
FAMILY COURT COMM	1.000000	0.581395	55		55	5	60
SHERIFF'S DEPARTMENT	13.000000	7.558140	726		726	96	822
CHILD SUPPORT	5.000000	2.906977	280		280	38	318
HUMAN SERVICES	67.000000	38.953488	3,747		3,747	521	4,268
JUVENILE DETENTION	2.000000	1.162791	113		113	14	127
JAIL	4.000000	2.325581	222		222	30	252
DISTRICT ATTORNEY	7.000000	4.069767	392		392	53	445
CLERK OF COURT	5.000000	2.906977	280		280	38	318
PROBATE COURT & JURY	5.000000	2.906977	280		280	38	318
EMERGENCY MGT	1.000000	0.581395	55		55	5	60
HIGHWAY	2.000000	1.162791	113		113	14	127
PARKS FORESTERY	1.000000	0.581395	55		55	5	60
RECYCLING	1.000000	0.581395	55		55	5	60
LAND CONSERVATION	3.000000	1.744186	168		168	20	188
ZONING	1.000000	0.581395	55		55	5	60
LAND INFO & SURVEYOR	2.000000	1.162791	113		113	14	127
UW EXTENSION	15.000000	8.720930	838		838	113	951
VETERANS	3.000000	1.744186	168		168	20	188
REGISTER OF DEEDS	2.000000	1.162791	113		113	14	127
OTHER DEPARTMENTS	9.000000	5.232558	504		504	65	569
Sub Total	172.000000	100.000000	9,620	0	9,620	1,250	10,870
Total	172.000000	100.000000	9,620	0	9,620	1,250	10,870

OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN

Oconto County

Schedule .4 - Detail Activity Allocations

Department : COUNTY CLERK



Plan Name : OCONTO COUNTY, WISCONSIN

Plan Year : 2009

Version : 2.0001

Activity - SWITCHBOARD

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed
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Allocation Basis : NUMBER OF TELEPHONE EXTENSIONS BY DEPARTMENT

Allocation Source : COUNTY TELEPHONE DIRECTORY

**OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN**

Oconto County

Schedule .4 - Detail Activity Allocations

Department : COUNTY CLERK



Plan Name : OCONTO COUNTY, WISCONSIN

Plan Year : 2009

Version : 2.0001

Activity - ADMIN COORD

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ADMIN COORDINATOR	100.000000	100.000000	9,339		9,339	1,215	10,554
Sub Total	100.000000	100.000000	9,339	0	9,339	1,215	10,554
Total	100.000000	100.000000	9,339	0	9,339	1,215	10,554

Allocation Basis : DIRECT ALLOCATION TO BENEFITING DEPARTMENT

Allocation Source : PERSONNEL ACTIVITY REPORT

**OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN**

Oconto County

Schedule .4 - Detail Activity Allocations

Department : COUNTY CLERK



Plan Name : OCONTO COUNTY, WISCONSIN

Plan Year : 2009

Version : 2.0001

Activity - INSURANCE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INSURANCE	100.000000	100.000000	2,319		2,319	292	2,611
Sub Total	100.000000	100.000000	2,319	0	2,319	292	2,611
Total	100.000000	100.000000	2,319	0	2,319	292	2,611

Allocation Basis : DIRECT ALLOCATION TO BENEFITING DEPARTMENT

Allocation Source : PERSONNEL ACTIVITY REPORT

**OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN**

Oconto County

Schedule .5 - Allocation Summary

Department : COUNTY CLERK



Plan Name : OCONTO COUNTY, WISCONSIN

Plan Year : 2009

Version : 2.0001

Receiving Department	Total	ACCOUNTING	SWITCHBOARD	ADMIN COORD	INSURANCE
SPECIAL ACCOUNTING	25	25	0	0	0
MAINTENANCE	552	496	56	0	0
COUNTY CLERK	415	247	168	0	0
ADMIN COORDINATOR	10,773	92	127	10,554	0
INSURANCE	2,861	250	0	0	2,611
FINANCE DEPARTMENT	153	26	127	0	0
INFORMATION SERVICES	595	343	252	0	0
COUNTY TREASURER	689	562	127	0	0
CORPORATION COUNSEL	214	26	188	0	0
LABOR RELATIONS	26	26	0	0	0
CIRCUIT COURT - ADM	1,160	780	380	0	0
FAMILY COURT COMM	184	124	60	0	0
SHERIFF'S DEPARTMENT	2,974	2,152	822	0	0
CHILD SUPPORT	531	213	318	0	0
HUMAN SERVICES	18,311	14,043	4,268	0	0
JUVENILE DETENTION	407	280	127	0	0
JAIL	1,032	780	252	0	0
DISTRICT ATTORNEY	757	312	445	0	0
CLERK OF COURT	3,340	3,022	318	0	0
PROBATE COURT & JURY	598	280	318	0	0
EMERGENCY MGT	465	405	60	0	0
HIGHWAY	5,118	4,991	127	0	0
PARKS FORESTERY	1,029	969	60	0	0
RECYCLING	86	26	60	0	0
LAND CONSERVATION	343	155	188	0	0
ZONING	151	91	60	0	0
LAND INFO & SURVEYOR	377	250	127	0	0
UW EXTENSION	1,701	750	951	0	0
VETERANS	438	250	188	0	0
REGISTER OF DEEDS	251	124	127	0	0
OTHER DEPARTMENTS	2,533	1,964	569	0	0
Direct Bill	0	0	0	0	0
Total	58,089	34,054	10,870	10,554	2,611

OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Oconto County
ADMINISTRATIVE COORDINATOR



Plan Name : OCONTO COUNTY, WISCONSIN
Plan Year : 2009
Version : 2.0001

The Administrative Coordinator is responsible for the coordination of all County department activities including budget development, management, and personnel functions. The Administrative Coordinator is also responsible for overseeing the Data Processing Department.

Costs for the Administrative Coordinator have been identified and are allocated based on the following:

- **Administrative Coordinator**: Costs associated with time spent as the Countys Chief Administrative Officer are allocated based on analysis of effort devoted to departments.
- **Personnel**: Costs associated with time spent as Human Resources Director are allocated to all departments based on the number of regular full-time and part-time employees.
- **Budgets**: Costs associated with budget preparation and monitoring are allocated to departments based on the number of accounting transactions processed in a sample month during 2009.
- **Risk Management**: Costs associated with time spent as the Countys Risk Manager are allocated directly to insurance for further allocation.
- **Information Systems**: Costs of time spent overseeing the operation of the Countys Information Systems operations are allocated directly to that department for further allocation.

Ref.: CFR 225, Attachment B, Sections 6, 11, 17, 23 and 25.

**OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN**

Oconto County

Schedule .2 - Detail Costs To Be Allocated

Department : ADMINISTRATIVE COORDINATOR



Plan Name : OCONTO COUNTY, WISCONSIN
Plan Year : 2009
Version : 2.0001

	1st Allocation	2nd Allocation	Total
Expenditures Per Financial Statement:	153,493	0	153,493
EQUIPMENT USE	44	0	44
SPECIAL ACCOUNTING	442	4	446
MAINTENANCE	2,340	137	2,477
COUNTY CLERK	9,533	1,240	10,773
ADMIN COORDINATOR	0	228	228
INSURANCE	0	1,020	1,020
FINANCE DEPARTMENT	0	559	559
INFORMATION SERVICES	0	3,827	3,827
COUNTY TREASURER	0	150	150
CORPORATION COUNSEL	0	4,032	4,032
LABOR RELATIONS	0	105	105
Total Allocated Additions:	<u>12,359</u>	<u>11,302</u>	<u>23,661</u>
Total To Be Allocated:	165,852	11,302	177,154

OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Oconto County
Schedule .3 - Costs To Be Allocated By Activity
Department : ADMINISTRATIVE COORDINATOR



Plan Name : OCONTO COUNTY, WISCONSIN
 Plan Year : 2009
 Version : 2.0001

	Total	G/A	ADMIN COORDNTR	PERSONNEL	BUDGETING
<u>Expenses & Costs</u>					
SALARIES & WAGES	102,521	0	44,211	33,409	13,333
FRINGE BENEFITS	44,996	0	19,404	14,663	5,852
TELEPHONE	487	0	210	159	63
PURCHASE SERVICES-OTHER	0	0	0	0	0
OFFICE SUPPLIES	1,116	0	482	364	145
POSTAGE/UPS	685	0	296	223	89
PHOTOCOPY SUPPLIES/EXP	600	0	258	196	78
SUBSCRIPTIONS	171	0	74	56	22
DUES & REGISTRATIONS	765	0	330	249	99
MILEAGE	1,643	0	709	535	214
MEALS	47	0	20	15	6
LODGING	282	0	121	92	37
COMPUTER SUPPORT	180	0	78	59	23
LEGAL NOTICES	0	0	0	0	0
Total Expenditures	153,493	0	66,193	50,020	19,961
Functional Cost	153,493	0	66,193	50,020	19,961
<u>Allocation Step 1</u>					
Inbound - All Others	12,359	0	5,336	4,027	1,607
1st Allocation	165,852	0	71,529	54,047	21,568
<u>Allocation Step 2</u>					
Inbound - All Others	11,302	0	4,902	3,680	1,460
2nd Allocation	11,302	0	4,902	3,680	1,460
Total Allocated	177,154	0	76,431	57,727	23,028

OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Oconto County
Schedule .3 - Costs To Be Allocated By Activity
Department : ADMINISTRATIVE COORDINATOR



Plan Name : OCONTO COUNTY, WISCONSIN
 Plan Year : 2009
 Version : 2.0001

	RISK MANAGEMENT	INFO SERVICES	EMER MANAGEMENT	Disallow Activity*
<u>Expenses & Costs</u>				
SALARIES & WAGES	9,875	0	1,693	0
FRINGE BENEFITS	4,334	0	743	0
TELEPHONE	47	0	8	0
PURCHASE SERVICES-OTHER	0	0	0	0
OFFICE SUPPLIES	107	0	18	0
POSTAGE/UPS	66	0	11	0
PHOTOCOPY SUPPLIES/EXP	58	0	10	0
SUBSCRIPTIONS	16	0	3	0
DUES & REGISTRATIONS	74	0	13	0
MILEAGE	158	0	27	0
MEALS	5	0	1	0
LODGING	27	0	5	0
COMPUTER SUPPORT	17	0	3	0
LEGAL NOTICES	0	0	0	0
Total Expenditures	14,784	0	2,535	0
Functional Cost	14,784	0	2,535	0
<u>Allocation Step 1</u>				
Inbound - All Others	1,188	0	201	0
1st Allocation	15,972	0	2,736	0
<u>Allocation Step 2</u>				
Inbound - All Others	1,080	0	180	0
2nd Allocation	1,080	0	180	0
Total Allocated	17,052	0	2,916	0

**OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN**

Oconto County

Schedule .4 - Detail Activity Allocations

Department : ADMINISTRATIVE COORDINATOR



Plan Name : OCONTO COUNTY, WISCONSIN

Plan Year : 2009

Version : 2.0001

Activity - ADMIN COORDNTR

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MAINTENANCE	5.000000	5.000000	3,578		3,578		3,578
COUNTY CLERK	2.000000	2.000000	1,430		1,430		1,430
INSURANCE	3.000000	3.000000	2,146		2,146	154	2,300
FINANCE DEPARTMENT	3.000000	3.000000	2,146		2,146	157	2,303
INFORMATION SERVICES	1.000000	1.000000	715		715	54	769
COUNTY TREASURER	1.000000	1.000000	715		715	54	769
CORPORATION COUNSEL	1.000000	1.000000	715		715	54	769
LABOR RELATIONS	28.000000	28.000000	20,029		20,029	1,466	21,495
FAMILY COURT COMM	1.000000	1.000000	715		715	54	769
SHERIFF'S DEPARTMENT	10.000000	10.000000	7,153		7,153	528	7,681
CHILD SUPPORT	2.000000	2.000000	1,430		1,430	105	1,535
HUMAN SERVICES	5.000000	5.000000	3,578		3,578	263	3,841
JUVENILE DETENTION	2.000000	2.000000	1,430		1,430	105	1,535
JAIL	10.000000	10.000000	7,153		7,153	528	7,681
DISTRICT ATTORNEY	1.000000	1.000000	715		715	54	769
CLERK OF COURT	1.000000	1.000000	715		715	54	769
PROBATE COURT & JURY	1.000000	1.000000	715		715	54	769
EMERGENCY MGT	4.000000	4.000000	2,862		2,862	210	3,072
HIGHWAY	5.000000	5.000000	3,578		3,578	263	3,841
PARKS FORESTERY	1.000000	1.000000	715		715	54	769
LANDFILL	1.000000	1.000000	715		715	54	769
RECYCLING	1.000000	1.000000	715		715	54	769
LAND CONSERVATION	1.000000	1.000000	715		715	54	769
ZONING	2.000000	2.000000	1,430		1,430	105	1,535
LAND INFO & SURVEYOR	1.000000	1.000000	715		715	54	769
UW EXTENSION	2.000000	2.000000	1,430		1,430	105	1,535
VETERANS	1.000000	1.000000	715		715	54	769
REGISTER OF DEEDS	1.000000	1.000000	715		715	54	769
OTHER DEPARTMENTS	3.000000	3.000000	2,146		2,146	157	2,303
Sub Total	100.000000	100.000000	71,529	0	71,529	4,902	76,431
Total	100.000000	100.000000	71,529	0	71,529	4,902	76,431

OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Oconto County



Schedule .4 - Detail Activity Allocations

Department : ADMINISTRATIVE COORDINATOR

Plan Name : OCONTO COUNTY, WISCONSIN

Plan Year : 2009

Version : 2.0001

Activity - ADMIN COORDNTR

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed
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Allocation Basis : ANALYSIS OF EFFORT DEVOTED TO DEPARTMENTS

Allocation Source : ADMINISTRATIVE COORDINATOR

**OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN**

Oconto County

Schedule .4 - Detail Activity Allocations

Department : ADMINISTRATIVE COORDINATOR



Plan Name : OCONTO COUNTY, WISCONSIN

Plan Year : 2009

Version : 2.0001

Activity - PERSONNEL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MAINTENANCE	4.000000	1.398601	756		756		756
COUNTY CLERK	4.000000	1.398601	756		756		756
ADMIN COORDINATOR	1.000000	0.349650	190		190		190
FINANCE DEPARTMENT	2.000000	0.699301	378		378	25	403
INFORMATION SERVICES	6.000000	2.097902	1,133		1,133	80	1,213
COUNTY TREASURER	3.000000	1.048951	568		568	40	608
CORPORATION COUNSEL	2.000000	0.699301	378		378	25	403
CIRCUIT COURT - ADM	2.000000	0.699301	378		378	25	403
FAMILY COURT COMM	1.000000	0.349650	190		190	13	203
SHERIFF'S DEPARTMENT	33.000000	11.538462	6,237		6,237	440	6,677
CHILD SUPPORT	5.000000	1.748252	944		944	67	1,011
HUMAN SERVICES	78.000000	27.272727	14,736		14,736	1,040	15,776
JUVENILE DETENTION	7.000000	2.447552	1,323		1,323	93	1,416
JAIL	23.000000	8.041958	4,347		4,347	306	4,653
DISTRICT ATTORNEY	3.000000	1.048951	568		568	40	608
CLERK OF COURT	6.000000	2.097902	1,133		1,133	80	1,213
PROBATE COURT & JURY	1.000000	0.349650	190		190	13	203
EMERGENCY MGT	1.000000	0.349650	190		190	13	203
HIGHWAY	66.000000	23.076923	12,472		12,472	877	13,349
PARKS FORESTRY	7.000000	2.447552	1,323		1,323	93	1,416
RECYCLING	1.000000	0.349650	190		190	13	203
LAND CONSERVATION	6.000000	2.097902	1,133		1,133	80	1,213
ZONING	6.000000	2.097902	1,133		1,133	80	1,213
LAND INFO & SURVEYOR	6.000000	2.097902	1,133		1,133	80	1,213
UW EXTENSION	3.000000	1.048951	568		568	40	608
VETERANS	2.000000	0.699301	378		378	25	403
REGISTER OF DEEDS	5.000000	1.748252	944		944	67	1,011
OTHER DEPARTMENTS	2.000000	0.699301	378		378	25	403
Sub Total	286.000000	100.000000	54,047	0	54,047	3,680	57,727
Total	286.000000	100.000000	54,047	0	54,047	3,680	57,727

OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Oconto County



Schedule .4 - Detail Activity Allocations

Department : ADMINISTRATIVE COORDINATOR

Plan Name : OCONTO COUNTY, WISCONSIN

Plan Year : 2009

Version : 2.0001

Activity - PERSONNEL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed
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Allocation Basis : NUMBER OF EMPLOYESS BY DEPARTMENT

Allocation Source : COUNTY PERSONNEL RECORDS

**OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN**

Oconto County

Schedule .4 - Detail Activity Allocations

Department : ADMINISTRATIVE COORDINATOR



Plan Name : OCONTO COUNTY, WISCONSIN

Plan Year : 2009

Version : 2.0001

Activity - BUDGETING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SPECIAL ACCOUNTING	1.000000	0.088261	19		19		19
MAINTENANCE	23.000000	2.030009	437		437		437
COUNTY CLERK	8.000000	0.706090	152		152		152
ADMIN COORDINATOR	2.000000	0.176523	38		38		38
INSURANCE	5.000000	0.441306	94		94	5	99
FINANCE DEPARTMENT	1.000000	0.088261	19		19		19
INFORMATION SERVICES	20.000000	1.765225	380		380	26	406
COUNTY TREASURER	17.000000	1.500441	325		325	22	347
CORPORATION COUNSEL	1.000000	0.088261	19		19		19
LABOR RELATIONS	1.000000	0.088261	19		19		19
CIRCUIT COURT - ADM	13.000000	1.147396	247		247	17	264
FAMILY COURT COMM	3.000000	0.264784	57		57	2	59
SHERIFF'S DEPARTMENT	73.000000	6.443071	1,390		1,390	98	1,488
CHILD SUPPORT	8.000000	0.706090	152		152	11	163
HUMAN SERVICES	540.000000	47.661077	10,286		10,286	728	11,014
JUVENILE DETENTION	9.000000	0.794351	171		171	11	182
JAIL	22.000000	1.941748	419		419	29	448
DISTRICT ATTORNEY	9.000000	0.794351	171		171	11	182
CLERK OF COURT	66.000000	5.825243	1,256		1,256	89	1,345
PROBATE COURT & JURY	5.000000	0.441306	94		94	6	100
EMERGENCY MGT	7.000000	0.617829	133		133	8	141
HIGHWAY	134.000000	11.827008	2,552		2,552	180	2,732
PARKS FORESTERY	35.000000	3.089144	666		666	46	712
RECYCLING	18.000000	1.588703	343		343	23	366
LAND CONSERVATION	8.000000	0.706090	152		152	11	163
ZONING	4.000000	0.353045	75		75	5	80
LAND INFO & SURVEYOR	6.000000	0.529568	115		115	8	123
UW EXTENSION	23.000000	2.030009	437		437	30	467
VETERANS	24.000000	2.118270	456		456	32	488
REGISTER OF DEEDS	2.000000	0.176523	38		38	2	40
OTHER DEPARTMENTS	45.000000	3.971756	856		856	60	916
Sub Total	1,133.000000	100.000000	21,568	0	21,568	1,460	23,028
Total	1,133.000000	100.000000	21,568	0	21,568	1,460	23,028

OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Oconto County
Schedule .4 - Detail Activity Allocations
Department : ADMINISTRATIVE COORDINATOR



Plan Name : OCONTO COUNTY, WISCONSIN
 Plan Year : 2009
 Version : 2.0001
Activity - BUDGETING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed
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Allocation Basis : AP TRANSACTIONS BY DEPARTMENT IN A SAMPLE PERIOD
 Allocation Source : COUNTY FINANCIAL RECORDS

**OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Oconto County**



Schedule .4 - Detail Activity Allocations

Department : ADMINISTRATIVE COORDINATOR

Plan Name : OCONTO COUNTY, WISCONSIN

Plan Year : 2009

Version : 2.0001

Activity - RISK MANAGEMENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INSURANCE	100.000000	100.000000	15,972		15,972	1,080	17,052
Sub Total	100.000000	100.000000	15,972	0	15,972	1,080	17,052
Total	100.000000	100.000000	15,972	0	15,972	1,080	17,052

Allocation Basis : DIRECT ALLOCATION TO BENEFITING DEPARTMENT

Allocation Source : PERSONNEL ACTIVITY REPORT

**OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Oconto County**



Schedule .4 - Detail Activity Allocations

Department : ADMINISTRATIVE COORDINATOR

Plan Name : OCONTO COUNTY, WISCONSIN

Plan Year : 2009

Version : 2.0001

Activity - INFO SERVICES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
	0.000000	0.000000					
Sub Total	0.000000	0.000000	0	0	0	0	0
Total	0.000000	0.000000	0	0	0	0	0

Allocation Basis : DIRECT ALLOCATION TO BENEFITING DEPARTMENT

Allocation Source : PERSONNEL ACTIVITY REPORT

**OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Oconto County**



Schedule .4 - Detail Activity Allocations

Department : ADMINISTRATIVE COORDINATOR

Plan Name : OCONTO COUNTY, WISCONSIN

Plan Year : 2009

Version : 2.0001

Activity - EMER MANAGEMENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
EMERGENCY MGT	100.000000	100.000000	2,736		2,736	180	2,916
Sub Total	100.000000	100.000000	2,736	0	2,736	180	2,916
Total	100.000000	100.000000	2,736	0	2,736	180	2,916

Allocation Basis : DIRECT ALLOCATION TO BENEFITING DEPARTMENT

Allocation Source : PERSONNEL ACTIVITY REPORT

OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Oconto County
Schedule .5 - Allocation Summary



Department : ADMINISTRATIVE COORDINATOR

Plan Name : OCONTO COUNTY, WISCONSIN
 Plan Year : 2009
 Version : 2.0001

Receiving Department	Total	ADMIN COORDNTR	PERSONNEL	BUDGETING	RISK MANAGEMENT	INFO SERVICES
SPECIAL ACCOUNTING	19	0	0	19	0	0
MAINTENANCE	4,771	3,578	756	437	0	0
COUNTY CLERK	2,338	1,430	756	152	0	0
ADMIN COORDINATOR	228	0	190	38	0	0
INSURANCE	19,451	2,300	0	99	17,052	0
FINANCE DEPARTMENT	2,725	2,303	403	19	0	0
INFORMATION SERVICES	2,388	769	1,213	406	0	0
COUNTY TREASURER	1,724	769	608	347	0	0
CORPORATION COUNSEL	1,191	769	403	19	0	0
LABOR RELATIONS	21,514	21,495	0	19	0	0
CIRCUIT COURT - ADM	667	0	403	264	0	0
FAMILY COURT COMM	1,031	769	203	59	0	0
SHERIFF'S DEPARTMENT	15,846	7,681	6,677	1,488	0	0
CHILD SUPPORT	2,709	1,535	1,011	163	0	0
HUMAN SERVICES	30,631	3,841	15,776	11,014	0	0
JUVENILE DETENTION	3,133	1,535	1,416	182	0	0
JAIL	12,782	7,681	4,653	448	0	0
DISTRICT ATTORNEY	1,559	769	608	182	0	0
CLERK OF COURT	3,327	769	1,213	1,345	0	0
PROBATE COURT & JURY	1,072	769	203	100	0	0
EMERGENCY MGT	6,332	3,072	203	141	0	0
HIGHWAY	19,922	3,841	13,349	2,732	0	0
PARKS FORESTERY	2,897	769	1,416	712	0	0
LANDFILL	769	769	0	0	0	0
RECYCLING	1,338	769	203	366	0	0
LAND CONSERVATION	2,145	769	1,213	163	0	0
ZONING	2,828	1,535	1,213	80	0	0
LAND INFO & SURVEYOR	2,105	769	1,213	123	0	0
UW EXTENSION	2,610	1,535	608	467	0	0
VETERANS	1,660	769	403	488	0	0
REGISTER OF DEEDS	1,820	769	1,011	40	0	0
OTHER DEPARTMENTS	3,622	2,303	403	916	0	0
Direct Bill	0	0	0	0	0	0
Total	177,154	76,431	57,727	23,028	17,052	0

OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Oconto County
Schedule .5 - Allocation Summary



Department : ADMINISTRATIVE COORDINATOR

Plan Name : OCONTO COUNTY, WISCONSIN
 Plan Year : 2009
 Version : 2.0001

Receiving Department	EMER MANAGEMENT
SPECIAL ACCOUNTING	0
MAINTENANCE	0
COUNTY CLERK	0
ADMIN COORDINATOR	0
INSURANCE	0
FINANCE DEPARTMENT	0
INFORMATION SERVICES	0
COUNTY TREASURER	0
CORPORATION COUNSEL	0
LABOR RELATIONS	0
CIRCUIT COURT - ADM	0
FAMILY COURT COMM	0
SHERIFF'S DEPARTMENT	0
CHILD SUPPORT	0
HUMAN SERVICES	0
JUVENILE DETENTION	0
JAIL	0
DISTRICT ATTORNEY	0
CLERK OF COURT	0
PROBATE COURT & JURY	0
EMERGENCY MGT	2,916
HIGHWAY	0
PARKS FORESTERY	0
LANDFILL	0
RECYCLING	0
LAND CONSERVATION	0
ZONING	0
LAND INFO & SURVEYOR	0
UW EXTENSION	0
VETERANS	0
REGISTER OF DEEDS	0
OTHER DEPARTMENTS	0
Direct Bill	0
Total	2,916

OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Oconto County
INSURANCE



Nature and Extent of Services

Plan Name : OCONTO COUNTY, WISCONSIN
Plan Year : 2009
Version : 2.0001

Premiums for all property and liability insurance purchased for the County are charged to the respective general ledger account. Revenues from premiums billed to the Highway Department, Human Services Department, Sheriffs Department, and various other County agencies are credited to the Insurance account. The County also purchases Workers Compensation insurance for its employees. All departments are billed for the appropriate amounts of coverage, with these billings credited to the Insurance account.

For plan purposes, insurance costs have been identified and are allocated as follows:

- **General Liability Insurance**: Costs associated with General Liability, General Umbrella, and Vehicle Insurance coverages are allocated to departments not billed based on the number of employees.
- **Property Insurance**: Costs associated with Buildings/Contents and Boiler Insurance coverages are allocated to departments not billed based on usable square footage of occupied space.
- **Workers Compensation Insurance**: Total premiums and administration expenses less the direct billed amounts are allocated to departments based on salaries and wages. Credit has been given for those departments previously billed for coverage.
- **Employee Coverage**: Total premiums and other general risk management costs are allocated to departments based on the number of employees.
- **Department Specific**: Costs for General Liability and Property Insurance coverages for these departments that have been billed have been added back for plan purposes. Costs are allocated based on the value of premiums by benefiting department. Credit has been given for previously billed amounts.

Ref.: CFR 225, Attachment B, Sections 11 and 25.

**OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN**

Oconto County

Schedule .2 - Detail Costs To Be Allocated

Department : INSURANCE



Plan Name : OCONTO COUNTY, WISCONSIN
Plan Year : 2009
Version : 2.0001

	1st Allocation	2nd Allocation	Total
Expenditures Per Financial Statement:	85,531	0	85,531
SPECIAL ACCOUNTING	502	4	506
COUNTY CLERK	2,539	322	2,861
ADMIN COORDINATOR	18,212	1,239	19,451
INSURANCE	0	0	0
FINANCE DEPARTMENT	0	1,094	1,094
COUNTY TREASURER	0	223	223
CORPORATION COUNSEL	0	1,007	1,007
Total Allocated Additions:	21,253	3,889	25,142
REFUND/DIVIDEND-W/C	(31,121)	0	(31,121)
REFUND/DIVIDEND-PUB LIAB	(12,219)	0	(12,219)
REFUND/DIVIDEND-DED ESCROW	0	0	0
ADD BACK BILLED LIAB	241,549	0	241,549
Total Departmental Cost Adjustments:	198,209	0	198,209
Total To Be Allocated:	304,993	3,889	308,882

**OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN**



Oconto County

Schedule .3 - Costs To Be Allocated By Activity

Department : INSURANCE

Plan Name : OCONTO COUNTY, WISCONSIN

Plan Year : 2009

Version : 2.0001

	Total	G/A	GENERAL LIAB	PROPERTY LIAB	WORKERS COMP
<u>Expenses & Costs</u>					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
EMPLOYEE ASST PROGRAM	7,860	0	0	0	0
REIMB FROM DEPT-W/C	(259,015)	0	0	0	(259,015)
REIMB FROM DEPT	(241,549)	0	0	0	0
BUILDINGS/CONTENTS/PIO	56,587	0	0	29,272	0
VEHICLE/MACHINERY/EQUIP	106,226	0	0	23,386	0
GENERAL PUBLIC LIABILITY	106,646	0	21,835	0	0
BOILER	6,526	0	0	6,526	0
WORKERS COMP	284,923	0	0	0	284,923
DEDUCTABLE ESCROW	11,847	0	11,847	0	0
S125 ADMIN EXPENSE	791	0	0	0	0
EMPLOYEE SURITY BONDS	4,689	0	0	0	0
Total Expenditures	85,531	0	33,682	59,184	25,908
<u>Cost Adjustments</u>					
REFUND/DIVIDEND-W/C	(31,121)	0	0	0	(31,121)
REFUND/DIVIDEND-PUB LIAB	(12,219)	0	(2,776)	0	0
REFUND/DIVIDEND-DED ESCROW	0	0	0	0	0
ADD BACK BILLED LIAB	241,549	0	0	0	0
Functional Cost	283,740	0	30,906	59,184	(5,213)
<u>Allocation Step 1</u>					
Inbound - 04 SPECIAL ACCOUNTING	502	191	69	0	103
Inbound - All Others	20,751	0	2,259	4,328	(381)
Reallocate Admin Costs	191	(191)	21	40	(3)
Unallocated Costs	0	0	0	0	0
1st Allocation	304,993	0	33,255	63,552	(5,494)
<u>Allocation Step 2</u>					
Inbound - 10 COUNTY TREASURER G	24	0	5	0	7
Inbound - 10 COUNTY TREASURER	199	0	44	0	65
Inbound - 04 SPECIAL ACCOUNTING	4	1	0	0	0
Inbound - All Others	3,662	0	397	759	(61)
Reallocate Admin Costs	1	(1)	0	0	0
Unallocated Costs	0	0	0	0	0

**OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN**

Oconto County

Schedule .3 - Costs To Be Allocated By Activity

Department : INSURANCE



Plan Name : OCONTO COUNTY, WISCONSIN

Plan Year : 2009

Version : 2.0001

	Total	G/A	GENERAL LIAB	PROPERTY LIAB	WORKERS COMP
2nd Allocation	3,889	0	446	759	11
Total Allocated	308,882	0	33,701	64,311	(5,483)

**OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN**



Oconto County

Schedule .3 - Costs To Be Allocated By Activity

Department : INSURANCE

Plan Name : OCONTO COUNTY, WISCONSIN

Plan Year : 2009

Version : 2.0001

	EMPLOYEE CVRG	BILLED INS	Disallow Activity*
<u>Expenses & Costs</u>			
SALARIES & WAGES	0	0	0
FRINGE BENEFITS	0	0	0
EMPLOYEE ASST PROGRAM	7,860	0	0
REIMB FROM DEPT-W/C	0	0	0
REIMB FROM DEPT	0	(241,549)	0
BUILDINGS/CONTENTS/PIO	0	27,315	0
VEHICLE/MACHINERY/EQUIP	0	82,840	0
GENERAL PUBLIC LIABILITY	0	84,811	0
BOILER	0	0	0
WORKERS COMP	0	0	0
DEDUCTABLE ESCROW	0	0	0
S125 ADMIN EXPENSE	791	0	0
EMPLOYEE SURITY BONDS	4,689	0	0
Total Expenditures	13,340	(46,583)	0
<u>Cost Adjustments</u>			
REFUND/DIVIDEND-W/C	0	0	0
REFUND/DIVIDEND-PUB LIAB	0	(9,443)	0
REFUND/DIVIDEND-DED ESCROW	0	0	0
ADD BACK BILLED LIAB	0	241,549	0
Functional Cost	13,340	185,523	0
<u>Allocation Step 1</u>			
Inbound - 04 SPECIAL ACCOUNTING	0	139	0
Inbound - All Others	974	13,571	0
Reallocate Admin Costs	9	124	0
Unallocated Costs	0	0	0
1st Allocation	14,323	199,357	0
<u>Allocation Step 2</u>			
Inbound - 10 COUNTY TREASURER G	0	12	0
Inbound - 10 COUNTY TREASURER	0	90	0
Inbound - 04 SPECIAL ACCOUNTING	0	3	0
Inbound - All Others	169	2,398	0
Reallocate Admin Costs	0	1	0
Unallocated Costs	0	0	0

**OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN**

Oconto County

Schedule .3 - Costs To Be Allocated By Activity

Department : INSURANCE



Plan Name : OCONTO COUNTY, WISCONSIN

Plan Year : 2009

Version : 2.0001

	EMPLOYEE CVRG	BILLED INS	Disallow Activity*
2nd Allocation	169	2,504	0
Total Allocated	14,492	201,861	0

**OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN**

Oconto County

Schedule .4 - Detail Activity Allocations

Department : INSURANCE



Plan Name : OCONTO COUNTY, WISCONSIN

Plan Year : 2009

Version : 2.0001

Activity - GENERAL LIAB

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MAINTENANCE	4.000000	7.407407	2,464		2,464		2,464
COUNTY CLERK	4.000000	7.407407	2,463		2,463		2,463
ADMIN COORDINATOR	1.000000	1.851852	615		615		615
FINANCE DEPARTMENT	2.000000	3.703704	1,232		1,232	19	1,251
INFORMATION SERVICES	6.000000	11.111111	3,697		3,697	65	3,762
COUNTY TREASURER	3.000000	5.555556	1,847		1,847	29	1,876
CORPORATION COUNSEL	2.000000	3.703704	1,232		1,232	19	1,251
CIRCUIT COURT - ADM	2.000000	3.703704	1,232		1,232	19	1,251
FAMILY COURT COMM	1.000000	1.851852	615		615	10	625
CHILD SUPPORT	6.000000	11.111111	3,695		3,695	60	3,755
DISTRICT ATTORNEY	3.000000	5.555556	1,847		1,847	29	1,876
CLERK OF COURT	6.000000	11.111111	3,695		3,695	60	3,755
PROBATE COURT & JURY	1.000000	1.851852	615		615	10	625
EMERGENCY MGT	1.000000	1.851852	615		615	10	625
UW EXTENSION	3.000000	5.555556	1,847		1,847	29	1,876
VETERANS	2.000000	3.703704	1,232		1,232	19	1,251
REGISTER OF DEEDS	5.000000	9.259259	3,080		3,080	49	3,129
OTHER DEPARTMENTS	2.000000	3.703704	1,232		1,232	19	1,251
Sub Total	54.000000	100.000000	33,255	0	33,255	446	33,701
Total	54.000000	100.000000	33,255	0	33,255	446	33,701

Allocation Basis : NUMBER OF EMPLOYEES BY DEPARTMENT NOT BILLED

Allocation Source : COUNTY PERSONNEL/INSURANCE RECORDS

**OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN**

Oconto County

Schedule .4 - Detail Activity Allocations

Department : INSURANCE



Plan Name : OCONTO COUNTY, WISCONSIN

Plan Year : 2009

Version : 2.0001

Activity - PROPERTY LIAB

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MAINTENANCE	1,869.000000	5.523213	3,510		3,510		3,510
COUNTY CLERK	1,066.000000	3.150211	2,002		2,002		2,002
ADMIN COORDINATOR	214.000000	0.632406	401		401		401
FINANCE DEPARTMENT	604.000000	1.784923	1,134		1,134	15	1,149
INFORMATION SERVICES	1,276.000000	3.770797	2,397		2,397	33	2,430
COUNTY TREASURER	839.000000	2.479388	1,575		1,575	21	1,596
CORPORATION COUNSEL	117.000000	0.345755	220		220	3	223
CIRCUIT COURT - ADM	2,253.000000	6.657998	4,231		4,231	56	4,287
FAMILY COURT COMM	669.000000	1.977009	1,256		1,256	17	1,273
CHILD SUPPORT	1,138.000000	3.362984	2,137		2,137	28	2,165
DISTRICT ATTORNEY	1,527.000000	4.512545	2,868		2,868	37	2,905
CLERK OF COURT	2,642.000000	7.807559	4,962		4,962	65	5,027
PROBATE COURT & JURY	14,425.000000	42.628328	27,093		27,093	354	27,447
EMERGENCY MGT	400.000000	1.182068	751		751	10	761
UW EXTENSION	1,587.000000	4.689855	2,981		2,981	39	3,020
VETERANS	617.000000	1.823340	1,159		1,159	15	1,174
REGISTER OF DEEDS	1,295.000000	3.826945	2,432		2,432	33	2,465
OTHER DEPARTMENTS	1,301.000000	3.844676	2,443		2,443	33	2,476
Sub Total	33,839.000000	100.000000	63,552	0	63,552	759	64,311
Total	33,839.000000	100.000000	63,552	0	63,552	759	64,311

Allocation Basis : USABLE SQUARE FOOTAGE OF OCCUPIED SPACE BY DEPT NOT BILLED

Allocation Source : COURTHOUSE BLUEPRINTS/INSURANCE RECORDS

**OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN**

Oconto County

Schedule .4 - Detail Activity Allocations

Department : INSURANCE



Plan Name : OCONTO COUNTY, WISCONSIN

Plan Year : 2009

Version : 2.0001

Activity - WORKERS COMP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MAINTENANCE	198,429.000000	1.651192	(91)		(91)		(91)
COUNTY CLERK	108,383.000000	0.901890	(50)		(50)		(50)
ADMIN COORDINATOR	100,778.000000	0.838606	(46)		(46)		(46)
INSURANCE	11,060.000000	0.092034	0		0		0
FINANCE DEPARTMENT	130,866.000000	1.088978	(61)		(61)	(13)	(74)
INFORMATION SERVICES	255,835.000000	2.128886	(117)		(117)	2	(115)
COUNTY TREASURER	94,161.000000	0.783544	(43)		(43)	1	(42)
CORPORATION COUNSEL	58,225.000000	0.484509	(27)		(27)		(27)
CIRCUIT COURT - ADM	89,453.000000	0.744367	(40)		(40)	1	(39)
FAMILY COURT COMM	83,390.000000	0.693915	(37)		(37)	1	(36)
SHERIFF'S DEPARTMENT	2,223,963.000000	18.506314	(1,018)		(1,018)	2	(1,016)
CHILD SUPPORT	209,109.000000	1.740064	(96)		(96)	1	(95)
HUMAN SERVICES	3,105,305.000000	25.840246	(1,422)		(1,422)	3	(1,419)
JUVENILE DETENTION	239,987.000000	1.997009	(110)		(110)	1	(109)
JAIL	849,540.000000	7.069297	(389)		(389)	1	(388)
DISTRICT ATTORNEY	141,312.000000	1.175903	(65)		(65)	1	(64)
CLERK OF COURT	219,306.000000	1.824916	(100)		(100)	1	(99)
PROBATE COURT & JURY	65,787.000000	0.547435	(30)		(30)		(30)
EMERGENCY MGT	33,908.000000	0.282159	(16)		(16)		(16)
HIGHWAY	2,295,668.000000	19.102995	(1,050)		(1,050)	2	(1,048)
PARKS FORESTERY	250,335.000000	2.083118	(115)		(115)	2	(113)
RECYCLING	111,261.000000	0.925839	(50)		(50)	1	(49)
LAND CONSERVATION	186,639.000000	1.553083	(85)		(85)	1	(84)
ZONING	313,240.000000	2.606571	(143)		(143)	0	(143)
LAND INFO & SURVEYOR	273,718.000000	2.277696	(126)		(126)	2	(124)
UW EXTENSION	77,513.000000	0.645011	(35)		(35)		(35)
VETERANS	65,455.000000	0.544672	(29)		(29)		(29)
REGISTER OF DEEDS	166,192.000000	1.382937	(77)		(77)	1	(76)
OTHER DEPARTMENTS	58,502.000000	0.486814	(26)		(26)		(26)
Sub Total	12,017,320.000000	100.000000	(5,494)	0	(5,494)	11	(5,483)
Total	12,017,320.000000	100.000000	(5,494)	0	(5,494)	11	(5,483)

OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN

Oconto County

Schedule .4 - Detail Activity Allocations

Department : INSURANCE



Plan Name : OCONTO COUNTY, WISCONSIN

Plan Year : 2009

Version : 2.0001

Activity - WORKERS COMP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed
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Allocation Basis : SALARIES & WAGES BY DEPARTMENT

Allocation Source : COUNTY FINANCIAL/INSURANCE RECORDS

**OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN**

Oconto County

Schedule .4 - Detail Activity Allocations

Department : INSURANCE



Plan Name : OCONTO COUNTY, WISCONSIN

Plan Year : 2009

Version : 2.0001

Activity - EMPLOYEE CVRG

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MAINTENANCE	4.000000	1.398601	201		201		201
COUNTY CLERK	4.000000	1.398601	201		201		201
ADMIN COORDINATOR	1.000000	0.349650	50		50		50
FINANCE DEPARTMENT	2.000000	0.699301	100		100	(1)	99
INFORMATION SERVICES	6.000000	2.097902	301		301	3	304
COUNTY TREASURER	3.000000	1.048951	150		150	3	153
CORPORATION COUNSEL	2.000000	0.699301	100		100		100
CIRCUIT COURT - ADM	2.000000	0.699301	100		100		100
FAMILY COURT COMM	1.000000	0.349650	50		50		50
SHERIFF'S DEPARTMENT	33.000000	11.538462	1,653		1,653	21	1,674
CHILD SUPPORT	5.000000	1.748252	250		250	3	253
HUMAN SERVICES	78.000000	27.272727	3,903		3,903	59	3,962
JUVENILE DETENTION	7.000000	2.447552	351		351	3	354
JAIL	23.000000	8.041958	1,153		1,153	14	1,167
DISTRICT ATTORNEY	3.000000	1.048951	150		150	3	153
CLERK OF COURT	6.000000	2.097902	301		301	3	304
PROBATE COURT & JURY	1.000000	0.349650	50		50		50
EMERGENCY MGT	1.000000	0.349650	50		50		50
HIGHWAY	66.000000	23.076923	3,305		3,305	40	3,345
PARKS FORESTRY	7.000000	2.447552	351		351	3	354
RECYCLING	1.000000	0.349650	50		50		50
LAND CONSERVATION	6.000000	2.097902	301		301	3	304
ZONING	6.000000	2.097902	301		301	3	304
LAND INFO & SURVEYOR	6.000000	2.097902	301		301	3	304
UW EXTENSION	3.000000	1.048951	150		150	3	153
VETERANS	2.000000	0.699301	100		100		100
REGISTER OF DEEDS	5.000000	1.748252	250		250	3	253
OTHER DEPARTMENTS	2.000000	0.699301	100		100		100
Sub Total	286.000000	100.000000	14,323	0	14,323	169	14,492
Total	286.000000	100.000000	14,323	0	14,323	169	14,492

OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN

Oconto County

Schedule .4 - Detail Activity Allocations

Department : INSURANCE



Plan Name : OCONTO COUNTY, WISCONSIN

Plan Year : 2009

Version : 2.0001

Activity - EMPLOYEE CVRG

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed
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Allocation Basis : NUMBER OF EMPLOYEES BY DEPARTMENT

Allocation Source : COUNTY PERSONNEL RECORDS

**OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN**

Oconto County

Schedule .4 - Detail Activity Allocations

Department : INSURANCE



Plan Name : OCONTO COUNTY, WISCONSIN

Plan Year : 2009

Version : 2.0001

Activity - BILLED INS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INFORMATION SERVICES	1,018.000000	0.429424	857	(1,018)	(161)	11	(150)
SHERIFF'S DEPARTMENT	46,975.000000	19.815491	39,504	(46,975)	(7,471)	495	(6,976)
HUMAN SERVICES	53,730.000000	22.664957	45,185	(53,730)	(8,545)	568	(7,977)
JUVENILE DETENTION	1,099.000000	0.463592	925	(1,099)	(174)	11	(163)
JAIL	8,361.000000	3.526925	7,031	(8,361)	(1,330)	89	(1,241)
EMERGENCY MGT	1,031.000000	0.434907	868	(1,031)	(163)	11	(152)
HIGHWAY	103,192.000000	43.529541	86,774	(103,192)	(16,418)	1,087	(15,331)
PARKS FORESTERY	11,543.000000	4.869190	9,707	(11,543)	(1,836)	123	(1,713)
RECYCLING	5,418.000000	2.285478	4,556	(5,418)	(862)	57	(805)
LAND CONSERVATION	2,006.000000	0.846192	1,687	(2,006)	(319)	22	(297)
LAND INFO & SURVEYOR	1,026.000000	0.432798	864	(1,026)	(162)	11	(151)
OTHER DEPARTMENTS	1,663.000000	0.701504	1,399	(1,663)	(264)	19	(245)
Sub Total	237,062.000000	100.000000	199,357	(237,062)	(37,705)	2,504	(35,201)
Direct Billed				237,062	237,062	0	237,062
Total	237,062.000000	100.000000	199,357	0	199,357	2,504	201,861

Allocation Basis : PREMIUMS BILLED BY BENEFITING DEPARTMENT

Allocation Source : COUNTY FINANCIAL/INSURANCE RECORDS

**OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN**

Oconto County

Schedule .5 - Allocation Summary

Department : INSURANCE



Detail

Plan Name : OCONTO COUNTY, WISCONSIN

Plan Year : 2009

Version : 2.0001

Receiving Department	Total	GENERAL LIAB	PROPERTY LIAB	WORKERS COMP	EMPLOYEE CVRG	BILLED INS
MAINTENANCE	6,084	2,464	3,510	(91)	201	0
COUNTY CLERK	4,616	2,463	2,002	(50)	201	0
ADMIN COORDINATOR	1,020	615	401	(46)	50	0
INSURANCE	0	0	0	0	0	0
FINANCE DEPARTMENT	2,425	1,251	1,149	(74)	99	0
INFORMATION SERVICES	6,231	3,762	2,430	(115)	304	(150)
COUNTY TREASURER	3,583	1,876	1,596	(42)	153	0
CORPORATION COUNSEL	1,547	1,251	223	(27)	100	0
CIRCUIT COURT - ADM	5,599	1,251	4,287	(39)	100	0
FAMILY COURT COMM	1,912	625	1,273	(36)	50	0
SHERIFF'S DEPARTMENT	(6,318)	0	0	(1,016)	1,674	(6,976)
CHILD SUPPORT	6,078	3,755	2,165	(95)	253	0
HUMAN SERVICES	(5,434)	0	0	(1,419)	3,962	(7,977)
JUVENILE DETENTION	82	0	0	(109)	354	(163)
JAIL	(462)	0	0	(388)	1,167	(1,241)
DISTRICT ATTORNEY	4,870	1,876	2,905	(64)	153	0
CLERK OF COURT	8,987	3,755	5,027	(99)	304	0
PROBATE COURT & JURY	28,092	625	27,447	(30)	50	0
EMERGENCY MGT	1,268	625	761	(16)	50	(152)
HIGHWAY	(13,034)	0	0	(1,048)	3,345	(15,331)
PARKS FORESTERY	(1,472)	0	0	(113)	354	(1,713)
RECYCLING	(804)	0	0	(49)	50	(805)
LAND CONSERVATION	(77)	0	0	(84)	304	(297)
ZONING	161	0	0	(143)	304	0
LAND INFO & SURVEYOR	29	0	0	(124)	304	(151)
UW EXTENSION	5,014	1,876	3,020	(35)	153	0
VETERANS	2,496	1,251	1,174	(29)	100	0
REGISTER OF DEEDS	5,771	3,129	2,465	(76)	253	0
OTHER DEPARTMENTS	3,556	1,251	2,476	(26)	100	(245)
Direct Bill	237,062	0	0	0	0	237,062
Total	308,882	33,701	64,311	(5,483)	14,492	201,861

OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Oconto County
FINANCE DEPARTMENT
Nature and Extent of Services



Plan Name : OCONTO COUNTY, WISCONSIN
Plan Year : 2009
Version : 2.0001

The Finance Department maintains the books of account and prepares and monitors department budgets. The department also prepares the payroll for the Countys employees.

Costs for the Finance Department have been identified and are allocated as follows:

- **Payroll**: Costs of preparing and maintaining payroll records, monitoring fringe benefits, processing payroll checks, and related expenses are allocated to departments based on the number of payroll checks issued during 2009.
- **Accounting/Budgeting**: Costs of processing vouchers, data entry, preparation of financial statements budget preparation, and related expenses are allocated to departments based on the total number of general checks issued during 2009. A reduced weighting of 25% has been applied to Human Services to reflect reduced effort required by the Finance Department in entering vouchers and journal entries. Previously billed amounts have been properly offset against allocated costs.

Ref.: CFR 225, Attachment B, Sections 1, 9 and 11.

**OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN**

Oconto County

Schedule .2 - Detail Costs To Be Allocated

Department : FINANCE DEPARTMENT



Plan Name : OCONTO COUNTY, WISCONSIN
Plan Year : 2009
Version : 2.0001

	1st Allocation	2nd Allocation	Total
Expenditures Per Financial Statement:	183,441	0	183,441
EQUIPMENT USE	1,640	5	1,645
SPECIAL ACCOUNTING	464	4	468
MAINTENANCE	6,604	391	6,995
COUNTY CLERK	138	15	153
ADMIN COORDINATOR	2,543	182	2,725
INSURANCE	2,405	20	2,425
FINANCE DEPARTMENT	0	435	435
INFORMATION SERVICES	0	7,502	7,502
COUNTY TREASURER	0	176	176
CORPORATION COUNSEL	0	1,007	1,007
LABOR RELATIONS	0	212	212
Total Allocated Additions:	13,794	9,949	23,743
ADD BACK REIMB	1,000	0	1,000
Total Departmental Cost Adjustments:	1,000	0	1,000
Total To Be Allocated:	198,235	9,949	208,184

**OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN**



Oconto County

Schedule .3 - Costs To Be Allocated By Activity

Department : FINANCE DEPARTMENT

Plan Name : OCONTO COUNTY, WISCONSIN

Plan Year : 2009

Version : 2.0001

	Total	G/A	PAYROLL	ACCTG/BUDGET	Disallow Activity*
<u>Expenses & Costs</u>					
SALARIES & WAGES	134,832	0	33,762	101,070	0
FRINGE BENEFITS	43,217	0	10,822	32,395	0
TELEPHONE	261	0	65	196	0
PURCHASE SERVICE-OTHER	0	0	0	0	0
REIMBURSE FROM DEPT	(1,000)	0	0	(1,000)	0
OFFICE SUPPLIES	1,838	0	460	1,378	0
POSTAGE/UPS	203	0	51	152	0
PHOTOCOPY SUPPLIES/EXP	612	0	153	459	0
PRINTING/FORMS	619	0	155	464	0
PRINTER SUPPLIES/EXPENSE	0	0	0	0	0
SUBSCRIPTIONS	905	0	227	678	0
DUES & REGISTRATIONS	913	0	229	684	0
MILEAGE	366	0	92	274	0
MEALS OVERNIGHT	0	0	0	0	0
MEALS NOT OVERNIGHT	0	0	0	0	0
LOFGING	435	0	109	326	0
COMPUTER SUPPORT	240	0	60	180	0
PUBLOICATIONS	0	0	0	0	0
Total Expenditures	183,441	0	46,185	137,256	0
<u>Cost Adjustments</u>					
ADD BACK REIMB	1,000	0	0	1,000	0
Functional Cost	184,441	0	46,185	138,256	0
<u>Allocation Step 1</u>					
Inbound - All Others	13,794	0	3,457	10,337	0
1st Allocation	198,235	0	49,642	148,593	0
<u>Allocation Step 2</u>					
Inbound - All Others	9,949	0	2,495	7,454	0
2nd Allocation	9,949	0	2,495	7,454	0
Total Allocated	208,184	0	52,137	156,047	0

**OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN**

Oconto County

Schedule .4 - Detail Activity Allocations

Department : FINANCE DEPARTMENT



Plan Name : OCONTO COUNTY, WISCONSIN

Plan Year : 2009

Version : 2.0001

Activity - PAYROLL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MAINTENANCE	104.000000	1.221087	605		605		605
COUNTY CLERK	104.000000	1.221087	605		605		605
ADMIN COORDINATOR	26.000000	0.305272	151		151		151
FINANCE DEPARTMENT	52.000000	0.610544	304		304		304
INFORMATION SERVICES	161.000000	1.890337	938		938	50	988
COUNTY TREASURER	83.000000	0.974522	483		483	25	508
CORPORATION COUNSEL	57.000000	0.669250	332		332	17	349
CIRCUIT COURT - ADM	52.000000	0.610544	304		304	16	320
FAMILY COURT COMM	26.000000	0.305272	151		151	7	158
SHERIFF'S DEPARTMENT	938.000000	11.013268	5,466		5,466	286	5,752
CHILD SUPPORT	130.000000	1.526359	758		758	41	799
HUMAN SERVICES	2,158.000000	25.337560	12,582		12,582	656	13,238
JUVENILE DETENTION	182.000000	2.136903	1,061		1,061	55	1,116
JAIL	598.000000	7.021252	3,486		3,486	180	3,666
DISTRICT ATTORNEY	78.000000	0.915815	455		455	23	478
CLERK OF COURT	186.000000	2.183868	1,085		1,085	57	1,142
PROBATE COURT & JURY	26.000000	0.305272	151		151	7	158
EMERGENCY MGT	26.000000	0.305272	151		151	7	158
HIGHWAY	1,786.000000	20.969825	10,410		10,410	541	10,951
PARKS FORESTRY	232.000000	2.723964	1,351		1,351	70	1,421
RECYCLING	26.000000	0.305272	151		151	7	158
LAND CONSERVATION	171.000000	2.007749	996		996	51	1,047
ZONING	171.000000	2.007749	996		996	51	1,047
LAND INFO & SURVEYOR	161.000000	1.890337	938		938	49	987
UW EXTENSION	93.000000	1.091934	541		541	28	569
VETERANS	52.000000	0.610544	304		304	16	320
REGISTER OF DEEDS	135.000000	1.585065	788		788	42	830
OTHER DEPARTMENTS	703.000000	8.254080	4,099		4,099	213	4,312
Sub Total	8,517.000000	100.000000	49,642	0	49,642	2,495	52,137
Total	8,517.000000	100.000000	49,642	0	49,642	2,495	52,137

OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN

Oconto County

Schedule .4 - Detail Activity Allocations

Department : FINANCE DEPARTMENT



Plan Name : OCONTO COUNTY, WISCONSIN

Plan Year : 2009

Version : 2.0001

Activity - PAYROLL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed
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Allocation Basis : NUMBER OF PAYROLL CHECKS ISSUED BY DEPARTMENT

Allocation Source : COUNTY FINANCIAL RECORDS

**OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN**

Oconto County

Schedule .4 - Detail Activity Allocations

Department : FINANCE DEPARTMENT



Plan Name : OCONTO COUNTY, WISCONSIN

Plan Year : 2009

Version : 2.0001

Activity - ACCTG/BUDGET

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SPECIAL ACCOUNTING	8.000000	0.087883	131		131		131
MAINTENANCE	150.000000	1.647808	2,449		2,449		2,449
COUNTY CLERK	75.000000	0.823904	1,225		1,225		1,225
ADMIN COORDINATOR	25.000000	0.274635	408		408		408
INSURANCE	67.000000	0.736021	1,094		1,094		1,094
FINANCE DEPARTMENT	8.000000	0.087883	131		131		131
INFORMATION SERVICES	91.000000	0.999670	1,484		1,484	72	1,556
COUNTY TREASURER	150.000000	1.647808	2,449		2,449	127	2,576
CORPORATION COUNSEL	8.000000	0.087883	131		131	6	137
LABOR RELATIONS	8.000000	0.087883	131		131	6	137
CIRCUIT COURT - ADM	208.000000	2.284961	3,395		3,395	177	3,572
FAMILY COURT COMM	33.000000	0.362518	538		538	28	566
SHERIFF'S DEPARTMENT	573.000000	6.294628	9,353		9,353	486	9,839
CHILD SUPPORT	58.000000	0.637153	947		947	49	996
HUMAN SERVICES	3,732.000000	40.997473	60,916		60,916	3,188	64,104
JUVENILE DETENTION	75.000000	0.823904	1,225		1,225	63	1,288
JAIL	208.000000	2.284961	3,395		3,395	177	3,572
DISTRICT ATTORNEY	83.000000	0.911787	1,354		1,354	69	1,423
CLERK OF COURT	806.000000	8.854224	13,157		13,157	684	13,841
PROBATE COURT & JURY	75.000000	0.823904	1,225		1,225	63	1,288
EMERGENCY MGT	108.000000	1.186422	1,763		1,763	92	1,855
HIGHWAY	1,330.000000	14.610568	21,710		21,710	1,130	22,840
PARKS FORESTERY	258.000000	2.834230	4,211		4,211	220	4,431
RECYCLING	8.000000	0.087883	131	(1,000)	(869)	6	(863)
LAND CONSERVATION	42.000000	0.461386	686		686	37	723
ZONING	25.000000	0.274635	408		408	20	428
LAND INFO & SURVEYOR	67.000000	0.736021	1,094		1,094	56	1,150
UW EXTENSION	200.000000	2.197078	3,266		3,266	169	3,435
VETERANS	67.000000	0.736021	1,094		1,094	56	1,150
REGISTER OF DEEDS	33.000000	0.362518	538		538	28	566
OTHER DEPARTMENTS	524.000000	5.756344	8,554		8,554	445	8,999
Sub Total	9,103.000000	100.000000	148,593	(1,000)	147,593	7,454	155,047
Direct Billed				1,000	1,000	0	1,000
Total	9,103.000000	100.000000	148,593	0	148,593	7,454	156,047

OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN

Oconto County

Schedule .4 - Detail Activity Allocations

Department : FINANCE DEPARTMENT



Plan Name : OCONTO COUNTY, WISCONSIN

Plan Year : 2009

Version : 2.0001

Activity - ACCTG/BUDGET

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed
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Allocation Basis : TOTAL NUMBER OF GENERAL CHKS W/DHS WEIGHTED

Allocation Source : COUNTY FINANCIAL RECORDS

**OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN**

Oconto County

Schedule .5 - Allocation Summary

Department : FINANCE DEPARTMENT



Plan Name : OCONTO COUNTY, WISCONSIN

Plan Year : 2009

Version : 2.0001

Receiving Department	Total	PAYROLL	ACCTG/BUDGET
SPECIAL ACCOUNTING	131	0	131
MAINTENANCE	3,054	605	2,449
COUNTY CLERK	1,830	605	1,225
ADMIN COORDINATOR	559	151	408
INSURANCE	1,094	0	1,094
FINANCE DEPARTMENT	435	304	131
INFORMATION SERVICES	2,544	988	1,556
COUNTY TREASURER	3,084	508	2,576
CORPORATION COUNSEL	486	349	137
LABOR RELATIONS	137	0	137
CIRCUIT COURT - ADM	3,892	320	3,572
FAMILY COURT COMM	724	158	566
SHERIFF'S DEPARTMENT	15,591	5,752	9,839
CHILD SUPPORT	1,795	799	996
HUMAN SERVICES	77,342	13,238	64,104
JUVENILE DETENTION	2,404	1,116	1,288
JAIL	7,238	3,666	3,572
DISTRICT ATTORNEY	1,901	478	1,423
CLERK OF COURT	14,983	1,142	13,841
PROBATE COURT & JURY	1,446	158	1,288
EMERGENCY MGT	2,013	158	1,855
HIGHWAY	33,791	10,951	22,840
PARKS FORESTERY	5,852	1,421	4,431
RECYCLING	(705)	158	(863)
LAND CONSERVATION	1,770	1,047	723
ZONING	1,475	1,047	428
LAND INFO & SURVEYOR	2,137	987	1,150
UW EXTENSION	4,004	569	3,435
VETERANS	1,470	320	1,150
REGISTER OF DEEDS	1,396	830	566
OTHER DEPARTMENTS	13,311	4,312	8,999
Direct Bill	1,000	0	1,000
Total	208,184	52,137	156,047

OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Oconto County
INFORMATION SERVICES
Nature and Extent of Services



Plan Name : OCONTO COUNTY, WISCONSIN
Plan Year : 2009
Version : 2.0001

Oconto Countys Information Services Department operates and supports several personal computers terminals and printers, as well as the Countys AS 400 Computer system.

Costs related to the operation of the equipment and the Information Services staff has been identified and is allocated as follows:

- **General Support**: Cost associated with general activities to maintain the Countys computer infrastructure and systems are allocated to departments based on the number of computers.
- **Department Support**: Costs associated with programming and support for the Countys computer system and software needs are allocated to departments based on an analysis of help desk requests during 2009.
- **Department Specific**: Costs associated with programming and support for specific systems and software is allocated directly to departments based on the value of services provided by outside vendors.

Ref.: CFR 225, Attachment B, Sections 6, 11 and 33.

**OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN**

Oconto County

Schedule .2 - Detail Costs To Be Allocated

Department : INFORMATION SERVICES



Plan Name : OCONTO COUNTY, WISCONSIN
Plan Year : 2009
Version : 2.0001

	1st Allocation	2nd Allocation	Total
Expenditures Per Financial Statement:	784,250	0	784,250
COMPUTER OUTLAY	(109,850)	0	(109,850)
Total Deductions:	(109,850)	0	(109,850)
BUILDING USE	1,062	1	1,063
EQUIPMENT USE	49,076	152	49,228
SPECIAL ACCOUNTING	921	9	930
MAINTENANCE	13,954	829	14,783
COUNTY CLERK	524	71	595
ADMIN COORDINATOR	2,228	160	2,388
INSURANCE	6,117	114	6,231
FINANCE DEPARTMENT	2,422	122	2,544
INFORMATION SERVICES	0	64,117	64,117
COUNTY TREASURER	0	748	748
CORPORATION COUNSEL	0	1,007	1,007
LABOR RELATIONS	0	737	737
Total Allocated Additions:	76,304	68,067	144,371
MISC REVENUES	0	0	0
REIMBURSE FROM DEPT	(25,920)	0	(25,920)
Total Departmental Cost Adjustments:	(25,920)	0	(25,920)
Total To Be Allocated:	724,784	68,067	792,851

**OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN**



Oconto County

Schedule .3 - Costs To Be Allocated By Activity

Department : INFORMATION SERVICES

Plan Name : OCONTO COUNTY, WISCONSIN

Plan Year : 2009

Version : 2.0001

	Total	G/A	GENERAL SUPPORT	DEPT SUPPORT	DEPT SPECIFIC
<u>Expenses & Costs</u>					
SALARIES & WAGES	268,779	0	201,020	39,860	27,899
FRINGE BENEFITS	115,529	0	86,404	17,133	11,992
PROF SERVICES-CONSULTANTS	23,171	0	23,171	0	0
PROFESSIONAL SERVICES	26,510	0	26,510	0	0
SOFTWARE SUPPORT CONTRACT	154,888	0	154,888	0	0
COMPUTER REPAIR FOR DEPT	9,811	0	9,811	0	0
TELEPHONE	2,667	0	1,994	396	277
REPAIR/MAINT-OFFICE EQUIPT	42,659	0	42,659	0	0
PURCHASE SERVICES-OTHER	13,852	0	13,852	0	0
OFFICE SUPPLIES	4,652	0	3,479	690	483
POSTAGE/UPS	237	0	177	35	25
PHOTOCOPY SUPPLIES/EXPENSES	626	0	468	93	65
SUBSCRIPTIONS	673	0	503	100	70
REGISTRATION/TUITION	5,844	0	4,370	867	607
MILEAGE	1,506	0	1,127	223	156
MEALS OVERNIGHT	374	0	280	55	39
MEALS NOT OVERNIGHT	87	0	65	13	9
LODGING	1,985	0	1,485	294	206
COMPUTER OUTLAY	109,850	0	0	0	0
COMPUTER SUPPORT	600	0	449	89	62
CARRY-OVER FUNDS	0	0	0	0	0
DEPARTMENT CHARGES	(50)	0	(50)	0	0
Total Expenditures	784,250	0	572,662	59,848	41,890
<u>Cost Adjustments</u>					
MISC REVENUES	0	0	0	0	0
REIMBURSE FROM DEPT	(25,920)	0	(25,920)	0	0
Functional Cost	648,480	0	546,742	59,848	41,890
<u>Allocation Step 1</u>					
Inbound - All Others	76,304	0	57,072	11,314	7,918
Unallocated Costs	(109,850)	0	0	0	0
1st Allocation	724,784	0	603,814	71,162	49,808
<u>Allocation Step 2</u>					
Inbound - All Others	68,067	0	50,933	10,077	7,057

OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Oconto County
Schedule .3 - Costs To Be Allocated By Activity
Department : INFORMATION SERVICES



Plan Name : OCONTO COUNTY, WISCONSIN
 Plan Year : 2009
 Version : 2.0001

	Total	G/A	GENERAL SUPPORT	DEPT SUPPORT	DEPT SPECIFIC
2nd Allocation	68,067	0	50,933	10,077	7,057
Total Allocated	792,851	0	654,747	81,239	56,865

**OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN**

Oconto County

Schedule .3 - Costs To Be Allocated By Activity

Department : INFORMATION SERVICES



Plan Name : OCONTO COUNTY, WISCONSIN
Plan Year : 2009
Version : 2.0001

Disallow Activity*

Expenses & Costs

SALARIES & WAGES	0
FRINGE BENEFITS	0
PROF SERVICES-CONSULTANTS	0
PROFESSIONAL SERVICES	0
SOFTWARE SUPPORT CONTRACT	0
COMPUTER REPAIR FOR DEPT	0
TELEPHONE	0
REPAIR/MAINT-OFFICE EQUIPT	0
PURCHASE SERVICES-OTHER	0
OFFICE SUPPLIES	0
POSTAGE/UPS	0
PHOTOCOPY SUPPLIES/EXPENSES	0
SUBSCRIPTIONS	0
REGISTRATION/TUITION	0
MILEAGE	0
MEALS OVERNIGHT	0
MEALS NOT OVERNIGHT	0
LODGING	0
COMPUTER OUTLAY	109,850
COMPUTER SUPPORT	0
CARRY-OVER FUNDS	0
DEPARTMENT CHARGES	0
Total Expenditures	109,850

Cost Adjustments

MISC REVENUES	0
REIMBURSE FROM DEPT	0

Functional Cost 0

Allocation Step 1

Inbound - All Others	0
Unallocated Costs	(109,850)
1st Allocation	0

Allocation Step 2

Inbound - All Others	0
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OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN

Oconto County

Schedule .3 - Costs To Be Allocated By Activity

Department : INFORMATION SERVICES



Plan Name : OCONTO COUNTY, WISCONSIN

Plan Year : 2009

Version : 2.0001

Disallow Activity*

2nd Allocation	-----	0
Total Allocated	-----	0

**OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN**

Oconto County

Schedule .4 - Detail Activity Allocations

Department : INFORMATION SERVICES



Plan Name : OCONTO COUNTY, WISCONSIN

Plan Year : 2009

Version : 2.0001

Activity - GENERAL SUPPORT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MAINTENANCE	1.000000	0.420168	2,537		2,537		2,537
COUNTY CLERK	4.000000	1.680672	10,148		10,148		10,148
ADMIN COORDINATOR	1.000000	0.420168	2,537		2,537		2,537
FINANCE DEPARTMENT	2.000000	0.840336	5,074		5,074		5,074
INFORMATION SERVICES	14.000000	5.882353	35,519		35,519		35,519
COUNTY TREASURER	2.000000	0.840336	5,074		5,074	472	5,546
FAMILY COURT COMM	2.000000	0.840336	5,074		5,074	472	5,546
SHERIFF'S DEPARTMENT	36.000000	15.126050	91,331		91,331	8,491	99,822
CHILD SUPPORT	8.000000	3.361345	20,296		20,296	1,886	22,182
HUMAN SERVICES	90.000000	37.815126	228,339		228,339	21,221	249,560
EMERGENCY MGT	1.000000	0.420168	2,537		2,537	236	2,773
HIGHWAY	10.000000	4.201681	25,368		25,368	2,359	27,727
LAND CONSERVATION	25.000000	10.504202	63,425		63,425	5,894	69,319
UW EXTENSION	13.000000	5.462185	32,981		32,981	3,065	36,046
VETERANS	2.000000	0.840336	5,074		5,074	472	5,546
REGISTER OF DEEDS	9.000000	3.781513	22,834		22,834	2,121	24,955
OTHER DEPARTMENTS	18.000000	7.563025	45,666		45,666	4,244	49,910
Sub Total	238.000000	100.000000	603,814	0	603,814	50,933	654,747
Total	238.000000	100.000000	603,814	0	603,814	50,933	654,747

Allocation Basis : NUMBER OF COMPUTER DEVICES BY DEPARTMENT

Allocation Source : INFORMATION SERVICES INVENTORY RECORDS

**OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN**

Oconto County

Schedule .4 - Detail Activity Allocations

Department : INFORMATION SERVICES



Plan Name : OCONTO COUNTY, WISCONSIN

Plan Year : 2009

Version : 2.0001

Activity - DEPT SUPPORT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MAINTENANCE	12.000000	0.639659	455		455		455
COUNTY CLERK	77.000000	4.104478	2,921		2,921		2,921
ADMIN COORDINATOR	34.000000	1.812367	1,290		1,290		1,290
FINANCE DEPARTMENT	64.000000	3.411514	2,428		2,428		2,428
INFORMATION SERVICES	754.000000	40.191898	28,598		28,598		28,598
COUNTY TREASURER	10.000000	0.533049	380		380	106	486
CIRCUIT COURT - ADM	3.000000	0.159915	113		113	31	144
FAMILY COURT COMM	1.000000	0.053305	38		38	10	48
SHERIFF'S DEPARTMENT	166.000000	8.848614	6,298		6,298	1,788	8,086
CHILD SUPPORT	22.000000	1.172708	834		834	238	1,072
HUMAN SERVICES	403.000000	21.481876	15,287		15,287	4,347	19,634
EMERGENCY MGT	5.000000	0.266525	190		190	55	245
HIGHWAY	22.000000	1.172708	834		834	238	1,072
LAND CONSERVATION	118.000000	6.289979	4,478		4,478	1,273	5,751
LAND INFO & SURVEYOR	14.000000	0.746269	531		531	151	682
UW EXTENSION	126.000000	6.716418	4,780		4,780	1,358	6,138
VETERANS	26.000000	1.385928	987		987	280	1,267
REGISTER OF DEEDS	17.000000	0.906183	645		645	182	827
OTHER DEPARTMENTS	2.000000	0.106610	75		75	20	95
Sub Total	1,876.000000	100.000000	71,162	0	71,162	10,077	81,239
Total	1,876.000000	100.000000	71,162	0	71,162	10,077	81,239

Allocation Basis : ANALYSIS OF EFFORT DEVOTED BY BENEFITING DEPT

Allocation Source : INFORMATION SERVICES HELPSTAR RECORDS

**OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN**

Oconto County

Schedule .4 - Detail Activity Allocations

Department : INFORMATION SERVICES



Plan Name : OCONTO COUNTY, WISCONSIN

Plan Year : 2009

Version : 2.0001

Activity - DEPT SPECIFIC

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SHERIFF'S DEPARTMENT	15,294.000000	55.101600	27,445		27,445	3,888	31,333
HUMAN SERVICES	12,462.000000	44.898400	22,363		22,363	3,169	25,532
Sub Total	27,756.000000	100.000000	49,808	0	49,808	7,057	56,865
Total	27,756.000000	100.000000	49,808	0	49,808	7,057	56,865

Allocation Basis : DIRECT ALLOCATION TO BENEFITING DEPARTMENTS

Allocation Source : COUNTY FINANCIAL RECORDS

**OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN**

Oconto County

Schedule .5 - Allocation Summary

Department : INFORMATION SERVICES



Plan Name : OCONTO COUNTY, WISCONSIN

Plan Year : 2009

Version : 2.0001

Receiving Department	Total	GENERAL SUPPORT	DEPT SUPPORT	DEPT SPECIFIC
MAINTENANCE	2,992	2,537	455	0
COUNTY CLERK	13,069	10,148	2,921	0
ADMIN COORDINATOR	3,827	2,537	1,290	0
FINANCE DEPARTMENT	7,502	5,074	2,428	0
INFORMATION SERVICES	64,117	35,519	28,598	0
COUNTY TREASURER	6,032	5,546	486	0
CIRCUIT COURT - ADM	144	0	144	0
FAMILY COURT COMM	5,594	5,546	48	0
SHERIFF'S DEPARTMENT	139,241	99,822	8,086	31,333
CHILD SUPPORT	23,254	22,182	1,072	0
HUMAN SERVICES	294,726	249,560	19,634	25,532
EMERGENCY MGT	3,018	2,773	245	0
HIGHWAY	28,799	27,727	1,072	0
LAND CONSERVATION	75,070	69,319	5,751	0
LAND INFO & SURVEYOR	682	0	682	0
UW EXTENSION	42,184	36,046	6,138	0
VETERANS	6,813	5,546	1,267	0
REGISTER OF DEEDS	25,782	24,955	827	0
OTHER DEPARTMENTS	50,005	49,910	95	0
Direct Bill	0	0	0	0
Total	792,851	654,747	81,239	56,865

OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Oconto County
COUNTY TREASURER
Nature and Extent of Services



Plan Name : OCONTO COUNTY, WISCONSIN
Plan Year : 2009
Version : 2.0001

The County Treasurer is responsible for the collection, recording, and disbursement of all tax and other County monies received. The Treasurer reconciles all bank accounts and is responsible for the investment of idle funds.

Costs for the County Treasurers office have been identified and are allocated as follows:

- **Checking:** This function is allowable for plan purposes and relates to disbursing cash, recording checks, and reconciling bank accounts for all County departments. Costs associated with this function are allocated to departments based on the total number of checks (general and payroll) issued during 2009.
- **General Receipts:** This function relates to the processing of general receipt monies. Associated costs are allocated to departments based on the total number of general receipt transactions processed during 2009.

All other costs associated with the receipt and disbursement of County tax monies and investments have been considered General Government for plan purposes and are therefore removed from further allocation.

Ref.: CFR 225, Attachment B, Sections 11, 16, 21 and 23.

**OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN**

Oconto County

Schedule .2 - Detail Costs To Be Allocated

Department : COUNTY TREASURER



Plan Name : OCONTO COUNTY, WISCONSIN
Plan Year : 2009
Version : 2.0001

	1st Allocation	2nd Allocation	Total
Expenditures Per Financial Statement:	174,501	0	174,501
BUILDING USE	3,943	5	3,948
EQUIPMENT USE	70	0	70
SPECIAL ACCOUNTING	1,471	16	1,487
MAINTENANCE	9,175	543	9,718
COUNTY CLERK	609	80	689
ADMIN COORDINATOR	1,608	116	1,724
INSURANCE	3,529	54	3,583
FINANCE DEPARTMENT	2,932	152	3,084
INFORMATION SERVICES	5,454	578	6,032
COUNTY TREASURER	0	1,425	1,425
CORPORATION COUNSEL	0	2,015	2,015
LABOR RELATIONS	0	351	351
Total Allocated Additions:	<u>28,791</u>	<u>5,335</u>	<u>34,126</u>
Total To Be Allocated:	<u>203,292</u>	<u>5,335</u>	<u>208,627</u>

**OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN**



Oconto County

Schedule .3 - Costs To Be Allocated By Activity

Department : COUNTY TREASURER

Plan Name : OCONTO COUNTY, WISCONSIN

Plan Year : 2009

Version : 2.0001

	Total	G/A	CHECKING	GENERAL RECEIPT	GENERAL GOVT*
<u>Expenses & Costs</u>					
SALARIES & WAGES	96,542	15,147	22,012	10,909	48,474
FRINGE BENEFITS	54,646	8,574	12,459	6,175	27,438
TAX SETTLEMENT-LOCAL	0	0	0	0	0
BANK CHARGES	6,993	0	0	0	6,993
COPIERS	816	128	186	92	410
TELEPHONE	302	47	69	34	152
PURCHASE SERVICES	0	0	0	0	0
OFFICE SUPPLIES	3,361	527	766	380	1,688
POSTAGE/UPS	6,768	1,062	1,543	765	3,398
PHOTOCOPY SUPPLIES/EXPENSE	30	5	7	3	15
PUBLICATIONS-LEGAL NOTICES	1,147	0	0	0	1,147
DUES & REGISTRATIONS	320	50	73	36	161
MILEAGE	147	23	34	17	73
MEALS OVERNIGHT	32	5	7	4	16
MEALS NOT OVERNIGHT	20	3	5	2	10
LODGING	280	44	64	32	140
UNCOLLECTED PERS PROP TAX	0	0	0	0	0
COMPUTER SUPPORT	240	38	55	27	120
OFFICALS BOND	2,857	448	651	323	1,435
Total Expenditures	174,501	26,101	37,931	18,799	91,670
Functional Cost	148,400	0	37,931	18,799	91,670
<u>Allocation Step 1</u>					
Inbound - All Others	28,791	4,512	6,556	3,251	14,472
Reallocate Admin Costs	30,613	(30,613)	7,886	3,909	18,818
Unallocated Costs	(124,960)	0	0	0	(124,960)
1st Allocation	78,332	0	52,373	25,959	0
<u>Allocation Step 2</u>					
Inbound - All Others	5,335	822	1,198	593	2,722
Reallocate Admin Costs	822	(822)	211	104	507
Unallocated Costs	(3,229)	0	0	0	(3,229)
2nd Allocation	2,106	0	1,409	697	0
Total Allocated	80,438	0	53,782	26,656	0

**OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN**

Oconto County

Schedule .3 - Costs To Be Allocated By Activity

Department : COUNTY TREASURER



Plan Name : OCONTO COUNTY, WISCONSIN
Plan Year : 2009
Version : 2.0001

Disallow Activity*

Expenses & Costs

SALARIES & WAGES	0
FRINGE BENEFITS	0
TAX SETTLEMENT-LOCAL	0
BANK CHARGES	0
COPIERS	0
TELEPHONE	0
PURCHASE SERVICES	0
OFFICE SUPPLIES	0
POSTAGE/UPS	0
PHOTOCOPY SUPPLIES/EXPENSE	0
PUBLICATIONS-LEGAL NOTICES	0
DUES & REGISTRATIONS	0
MILEAGE	0
MEALS OVERNIGHT	0
MEALS NOT OVERNIGHT	0
LODGING	0
UNCOLLECTED PERS PROP TAX	0
COMPUTER SUPPORT	0
OFFICIALS BOND	0

Functional Cost 0

Allocation Step 1

Inbound - All Others	0
Reallocate Admin Costs	0
Unallocated Costs	0
1st Allocation	0

Allocation Step 2

Inbound - All Others	0
Reallocate Admin Costs	0
Unallocated Costs	0
2nd Allocation	0

Total Allocated 0

**OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN**

Oconto County

Schedule .4 - Detail Activity Allocations

Department : COUNTY TREASURER



Plan Name : OCONTO COUNTY, WISCONSIN

Plan Year : 2009

Version : 2.0001

Activity - CHECKING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SPECIAL ACCOUNTING	8.000000	0.045403	21		21		21
MAINTENANCE	254.000000	1.441544	755		755		755
COUNTY CLERK	179.000000	1.015891	531		531		531
ADMIN COORDINATOR	51.000000	0.289444	150		150		150
INSURANCE	67.000000	0.380250	199		199		199
FINANCE DEPARTMENT	60.000000	0.340522	176		176		176
INFORMATION SERVICES	252.000000	1.430193	748		748		748
COUNTY TREASURER	233.000000	1.322361	694		694		694
CORPORATION COUNSEL	65.000000	0.368899	193		193	4	197
LABOR RELATIONS	8.000000	0.045403	22		22		22
CIRCUIT COURT - ADM	260.000000	1.475596	771		771	20	791
FAMILY COURT COMM	59.000000	0.334847	174		174	3	177
SHERIFF'S DEPARTMENT	1,511.000000	8.575482	4,492		4,492	127	4,619
CHILD SUPPORT	188.000000	1.066969	560		560	14	574
HUMAN SERVICES	5,890.000000	33.427923	17,522		17,522	531	18,053
JUVENILE DETENTION	257.000000	1.458570	762		762	20	782
JAIL	806.000000	4.574347	2,396		2,396	69	2,465
DISTRICT ATTORNEY	161.000000	0.913734	476		476	12	488
CLERK OF COURT	992.000000	5.629966	2,951		2,951	83	3,034
PROBATE COURT & JURY	101.000000	0.573212	300		300	8	308
EMERGENCY MGT	134.000000	0.760499	397		397	11	408
HIGHWAY	3,116.000000	17.684449	9,262		9,262	266	9,528
PARKS FORESTERY	490.000000	2.780931	1,456		1,456	42	1,498
RECYCLING	34.000000	0.192963	100		100	2	102
LAND CONSERVATION	213.000000	1.208854	633		633	17	650
ZONING	196.000000	1.112372	583		583	15	598
LAND INFO & SURVEYOR	228.000000	1.293984	679		679	17	696
UW EXTENSION	293.000000	1.662883	871		871	22	893
VETERANS	119.000000	0.675369	351		351	9	360
REGISTER OF DEEDS	168.000000	0.953462	500		500	13	513
OTHER DEPARTMENTS	1,227.000000	6.963678	3,648		3,648	104	3,752
Sub Total	17,620.000000	100.000000	52,373	0	52,373	1,409	53,782
Total	17,620.000000	100.000000	52,373	0	52,373	1,409	53,782

OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN

Oconto County

Schedule .4 - Detail Activity Allocations

Department : COUNTY TREASURER



Plan Name : OCONTO COUNTY, WISCONSIN

Plan Year : 2009

Version : 2.0001

Activity - CHECKING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed
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Allocation Basis : GENERAL AND PAYROLL CHECKS ISSUED BY DEPARTMENT

Allocation Source : COUNTY FINANCIAL RECORDS

**OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN**

Oconto County

Schedule .4 - Detail Activity Allocations

Department : COUNTY TREASURER



Plan Name : OCONTO COUNTY, WISCONSIN

Plan Year : 2009

Version : 2.0001

Activity - GENERAL RECEIPT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MAINTENANCE	9.000000	0.101466	24		24		24
COUNTY CLERK	312.000000	3.517475	911		911		911
INSURANCE	9.000000	0.101466	24		24		24
COUNTY TREASURER	250.000000	2.818489	731		731		731
SHERIFF'S DEPARTMENT	178.000000	2.006764	521		521	17	538
CHILD SUPPORT	18.000000	0.202931	51		51		51
HUMAN SERVICES	3,311.000000	37.328072	9,702		9,702	291	9,993
JUVENILE DETENTION	9.000000	0.101466	24		24		24
JAIL	45.000000	0.507328	130		130	2	132
DISTRICT ATTORNEY	116.000000	1.307779	338		338	9	347
CLERK OF COURT	54.000000	0.608794	155		155	2	157
HIGHWAY	170.000000	1.916573	498		498	13	511
PARKS FORESTERY	1,767.000000	19.921082	5,172		5,172	147	5,319
RECYCLING	161.000000	1.815107	469		469	12	481
LAND CONSERVATION	776.000000	8.748591	2,274		2,274	66	2,340
ZONING	402.000000	4.532131	1,176		1,176	34	1,210
LAND INFO & SURVEYOR	571.000000	6.437430	1,674		1,674	48	1,722
UW EXTENSION	36.000000	0.405862	105		105	2	107
REGISTER OF DEEDS	196.000000	2.209696	575		575	15	590
OTHER DEPARTMENTS	480.000000	5.411499	1,405		1,405	39	1,444
Sub Total	8,870.000000	100.000000	25,959	0	25,959	697	26,656
Total	8,870.000000	100.000000	25,959	0	25,959	697	26,656

Allocation Basis : RECEIPT TRANSACTIONS BY DEPARTMENT

Allocation Source : COUNTY FINANCIAL RECORDS

**OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN**

Oconto County

Schedule .5 - Allocation Summary

Department : COUNTY TREASURER



Plan Name : OCONTO COUNTY, WISCONSIN
Plan Year : 2009
Version : 2.0001

Receiving Department	Total	CHECKING	GENERAL RECEIPT
SPECIAL ACCOUNTING	21	21	0
MAINTENANCE	779	755	24
COUNTY CLERK	1,442	531	911
ADMIN COORDINATOR	150	150	0
INSURANCE	223	199	24
FINANCE DEPARTMENT	176	176	0
INFORMATION SERVICES	748	748	0
COUNTY TREASURER	1,425	694	731
CORPORATION COUNSEL	197	197	0
LABOR RELATIONS	22	22	0
CIRCUIT COURT - ADM	791	791	0
FAMILY COURT COMM	177	177	0
SHERIFF'S DEPARTMENT	5,157	4,619	538
CHILD SUPPORT	625	574	51
HUMAN SERVICES	28,046	18,053	9,993
JUVENILE DETENTION	806	782	24
JAIL	2,597	2,465	132
DISTRICT ATTORNEY	835	488	347
CLERK OF COURT	3,191	3,034	157
PROBATE COURT & JURY	308	308	0
EMERGENCY MGT	408	408	0
HIGHWAY	10,039	9,528	511
PARKS FORESTERY	6,817	1,498	5,319
RECYCLING	583	102	481
LAND CONSERVATION	2,990	650	2,340
ZONING	1,808	598	1,210
LAND INFO & SURVEYOR	2,418	696	1,722
UW EXTENSION	1,000	893	107
VETERANS	360	360	0
REGISTER OF DEEDS	1,103	513	590
OTHER DEPARTMENTS	5,196	3,752	1,444
Direct Bill	0	0	0
Total	80,438	53,782	26,656

OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Oconto County
CORPORATION COUNSEL
Nature and Extent of Services



Plan Name : OCONTO COUNTY, WISCONSIN
Plan Year : 2009
Version : 2.0001

The Corporation Counsel handles civil matters for the County, provides legal opinions to the County Board and its committees, interprets the powers and duties of the County Board and County officers, and prepares and reviews contracts and agreements for all departments of the County.

All activities of the Corporation Counsel related to the preparation and review of contracts and agreements and the provision of legal opinions for County departments have been classified as "Legal Counsel" and are allocated based on an analysis of legal staff time, as provided by the Corporation Counsel.

This department also provides direct support to the Child Support Program. These costs have been identified and allocated to that program based on direct effort. Direct billings have been appropriately credited against allocated costs.

Ref.: CFR 225, Attachment B, Sections 11, 14, 23 and 33.

**OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN**

Oconto County

Schedule .2 - Detail Costs To Be Allocated

Department : CORPORATION COUNSEL



Plan Name : OCONTO COUNTY, WISCONSIN
Plan Year : 2009
Version : 2.0001

	1st Allocation	2nd Allocation	Total
Expenditures Per Financial Statement:	91,131	0	91,131
BUILDING USE	275	0	275
EQUIPMENT USE	65	0	65
SPECIAL ACCOUNTING	476	4	480
MAINTENANCE	853	36	889
COUNTY CLERK	193	21	214
ADMIN COORDINATOR	1,112	79	1,191
INSURANCE	1,525	22	1,547
FINANCE DEPARTMENT	463	23	486
COUNTY TREASURER	193	4	197
LABOR RELATIONS	0	246	246
Total Allocated Additions:	5,155	435	5,590
Total To Be Allocated:	96,286	435	96,721

**OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN**



Oconto County

Schedule .3 - Costs To Be Allocated By Activity

Department : CORPORATION COUNSEL

Plan Name : OCONTO COUNTY, WISCONSIN

Plan Year : 2009

Version : 2.0001

	Total	G/A	CHILD SUPPORT	LEGAL COUNSEL	GENERAL GOVT*
<u>Expenses & Costs</u>					
SALARIES & WAGES	60,198	0	7,859	52,339	0
FRINGE BENEFITS	21,209	0	2,769	18,440	0
LEGAL SERVICES	4,869	0	0	0	4,869
TELEPHONE	354	0	46	308	0
PURCHASE SERVICES	0	0	0	0	0
OFFICE SUPPLIES	1,134	0	148	986	0
POSTAGE/UPS	857	0	112	745	0
PHOTOCOPY SUPPLIES/EXP	359	0	47	312	0
DUES & REGISTRATIONS	397	0	52	345	0
SHERIFF SERVICE FEES	997	0	0	997	0
PUBLICATIONS	0	0	0	0	0
MILEAGE	0	0	0	0	0
COPIERS	757	0	99	658	0
Total Expenditures	91,131	0	11,132	75,130	4,869
Functional Cost	91,131	0	11,132	75,130	4,869
<u>Allocation Step 1</u>					
Inbound - All Others	5,155	0	667	4,488	0
Unallocated Costs	(4,869)	0	0	0	(4,869)
1st Allocation	91,417	0	11,799	79,618	0
<u>Allocation Step 2</u>					
Inbound - All Others	435	0	49	386	0
2nd Allocation	435	0	49	386	0
Total Allocated	91,852	0	11,848	80,004	0

**OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN**

Oconto County

Schedule .3 - Costs To Be Allocated By Activity

Department : CORPORATION COUNSEL



Plan Name : OCONTO COUNTY, WISCONSIN
Plan Year : 2009
Version : 2.0001

Disallow Activity*

Expenses & Costs

SALARIES & WAGES	0
FRINGE BENEFITS	0
LEGAL SERVICES	0
TELEPHONE	0
PURCHASE SERVICES	0
OFFICE SUPPLIES	0
POSTAGE/UPS	0
PHOTOCOPY SUPPLIES/EXP	0
DUES & REGISTRATIONS	0
SHERIFF SERVICE FEES	0
PUBLICATIONS	0
MILEAGE	0
COPIERS	0

Functional Cost 0

Allocation Step 1

Inbound - All Others	0
1st Allocation	0

Allocation Step 2

Inbound - All Others	0
2nd Allocation	0
Total Allocated	0

**OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN**

Oconto County

Schedule .4 - Detail Activity Allocations

Department : CORPORATION COUNSEL



Plan Name : OCONTO COUNTY, WISCONSIN

Plan Year : 2009

Version : 2.0001

Activity - CHILD SUPPORT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHILD SUPPORT	100.000000	100.000000	11,799	(10,628)	1,171	49	1,220
Sub Total	100.000000	100.000000	11,799	(10,628)	1,171	49	1,220
Direct Billed				10,628	10,628	0	10,628
Total	100.000000	100.000000	11,799	0	11,799	49	11,848

Allocation Basis : DIRECT ALLOCATION TO CHILD SUPPORT PROGRAM

Allocation Source : MONTHLY CHILD SUPPORT EXPENDITURE REPORTS

**OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN**

Oconto County

Schedule .4 - Detail Activity Allocations

Department : CORPORATION COUNSEL



Plan Name : OCONTO COUNTY, WISCONSIN

Plan Year : 2009

Version : 2.0001

Activity - LEGAL COUNSEL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MAINTENANCE	1.000000	1.265823	1,007		1,007		1,007
COUNTY CLERK	2.000000	2.531646	2,015		2,015		2,015
ADMIN COORDINATOR	4.000000	5.063291	4,032		4,032		4,032
INSURANCE	1.000000	1.265823	1,007		1,007		1,007
FINANCE DEPARTMENT	1.000000	1.265823	1,007		1,007		1,007
INFORMATION SERVICES	1.000000	1.265823	1,007		1,007		1,007
COUNTY TREASURER	2.000000	2.531646	2,015		2,015		2,015
SHERIFF'S DEPARTMENT	2.000000	2.531646	2,015		2,015	11	2,026
HUMAN SERVICES	26.000000	32.911392	26,217		26,217	167	26,384
JUVENILE DETENTION	1.000000	1.265823	1,007		1,007	4	1,011
JAIL	1.000000	1.265823	1,007		1,007	4	1,011
CLERK OF COURT	2.000000	2.531646	2,015		2,015	12	2,027
PROBATE COURT & JURY	1.000000	1.265823	1,007		1,007	4	1,011
EMERGENCY MGT	1.000000	1.265823	1,007		1,007	4	1,011
HIGHWAY	5.000000	6.329114	5,040		5,040	26	5,066
PARKS FORESTERY	8.000000	10.126582	8,062		8,062	45	8,107
LANDFILL	1.000000	1.265823	1,007		1,007	4	1,011
RECYCLING	1.000000	1.265823	1,007		1,007	4	1,011
ZONING	14.000000	17.721519	14,108		14,108	81	14,189
LAND INFO & SURVEYOR	2.000000	2.531646	2,015		2,015	12	2,027
UW EXTENSION	1.000000	1.265823	1,007		1,007	4	1,011
REGISTER OF DEEDS	1.000000	1.265823	1,007		1,007	4	1,011
Sub Total	79.000000	100.000000	79,618	0	79,618	386	80,004
Total	79.000000	100.000000	79,618	0	79,618	386	80,004

Allocation Basis : PERCENT OF EFFORT EXPENDED BY BENEFITING DEPARTMENT

Allocation Source : CORPORATION COUNSEL TIME RECORDS

**OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN**

Oconto County

Schedule .5 - Allocation Summary

Department : CORPORATION COUNSEL



Plan Name : OCONTO COUNTY, WISCONSIN

Plan Year : 2009

Version : 2.0001

Receiving Department	Total	CHILD SUPPORT	LEGAL COUNSEL
MAINTENANCE	1,007	0	1,007
COUNTY CLERK	2,015	0	2,015
ADMIN COORDINATOR	4,032	0	4,032
INSURANCE	1,007	0	1,007
FINANCE DEPARTMENT	1,007	0	1,007
INFORMATION SERVICES	1,007	0	1,007
COUNTY TREASURER	2,015	0	2,015
SHERIFF'S DEPARTMENT	2,026	0	2,026
CHILD SUPPORT	1,220	1,220	0
HUMAN SERVICES	26,384	0	26,384
JUVENILE DETENTION	1,011	0	1,011
JAIL	1,011	0	1,011
CLERK OF COURT	2,027	0	2,027
PROBATE COURT & JURY	1,011	0	1,011
EMERGENCY MGT	1,011	0	1,011
HIGHWAY	5,066	0	5,066
PARKS FORESTERY	8,107	0	8,107
LANDFILL	1,011	0	1,011
RECYCLING	1,011	0	1,011
ZONING	14,189	0	14,189
LAND INFO & SURVEYOR	2,027	0	2,027
UW EXTENSION	1,011	0	1,011
REGISTER OF DEEDS	1,011	0	1,011
Direct Bill	10,628	10,628	0
Total	91,852	11,848	80,004

OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Oconto County
LABOR RELATIONS



Nature and Extent of Services

Plan Name : OCONTO COUNTY, WISCONSIN
Plan Year : 2009
Version : 2.0001

Oconto County contracts with an outside firm to provide assistance and support in labor negotiations and other personnel matters. Costs have been identified and are allocated based on the following:

- **General Personnel**: Costs are allocated based on the number of employees by department.
- **Courthouse Unit**: Costs are allocated based on the number of represented employees by benefiting department.
- **Professional Unit**: Costs are allocated based on the number of represented employees by benefiting department.
- **Sheriff Deputized Unit**: Costs are allocated based on the number of represented employees by benefiting division within the department.
- **Sheriff Non-Deputized Unit**: Costs are allocated based on the number of represented employees by benefiting division within the department.
- **Highway Unit**: Costs are allocated directly to Highway.

Ref.: CFR 225, Attachment B, Sections 33.

**OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN**

Oconto County

Schedule .2 - Detail Costs To Be Allocated

Department : LABOR RELATIONS



Plan Name : OCONTO COUNTY, WISCONSIN
Plan Year : 2009
Version : 2.0001

	1st Allocation	2nd Allocation	Total
Expenditures Per Financial Statement:	17,975	0	17,975
SPECIAL ACCOUNTING	340	3	343
COUNTY CLERK	25	1	26
ADMIN COORDINATOR	20,048	1,466	21,514
FINANCE DEPARTMENT	131	6	137
COUNTY TREASURER	22	0	22
Total Allocated Additions:	<u>20,566</u>	<u>1,476</u>	<u>22,042</u>
Total To Be Allocated:	<u>38,541</u>	<u>1,476</u>	<u>40,017</u>

**OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN**

Oconto County

Schedule .3 - Costs To Be Allocated By Activity

Department : LABOR RELATIONS



Plan Name : OCONTO COUNTY, WISCONSIN

Plan Year : 2009

Version : 2.0001

	Total	G/A	GENERAL PERSNL	COURTHOUSE UNIT	PROF SVC UNIT
<u>Expenses & Costs</u>					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
LABOR NEGOTIATIONS	16,270	0	12,430	1,215	1,305
BACKGROUND CHECKS	1,705	0	1,705	0	0
Total Expenditures	17,975	0	14,135	1,215	1,305
Functional Cost	17,975	0	14,135	1,215	1,305
<u>Allocation Step 1</u>					
Inbound - All Others	20,566	0	16,181	1,388	1,490
1st Allocation	38,541	0	30,316	2,603	2,795
<u>Allocation Step 2</u>					
Inbound - All Others	1,476	0	1,165	99	106
2nd Allocation	1,476	0	1,165	99	106
Total Allocated	40,017	0	31,481	2,702	2,901

**OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN**

Oconto County

Schedule .3 - Costs To Be Allocated By Activity

Department : LABOR RELATIONS



Plan Name : OCONTO COUNTY, WISCONSIN
Plan Year : 2009
Version : 2.0001

	SHERIFF DEP UNIT	SHERIFF NON-DEP	HIGHWAY UNIT	DEPT SPECIFIC	Disallow Activity*
<u>Expenses & Costs</u>					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
LABOR NEGOTIATIONS	285	0	1,035	0	0
BACKGROUND CHECKS	0	0	0	0	0
Total Expenditures	285	0	1,035	0	0
Functional Cost	285	0	1,035	0	0
<u>Allocation Step 1</u>					
Inbound - All Others	325	0	1,182	0	0
1st Allocation	610	0	2,217	0	0
<u>Allocation Step 2</u>					
Inbound - All Others	23	0	83	0	0
2nd Allocation	23	0	83	0	0
Total Allocated	633	0	2,300	0	0

**OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN**

Oconto County

Schedule .4 - Detail Activity Allocations

Department : LABOR RELATIONS



Plan Name : OCONTO COUNTY, WISCONSIN

Plan Year : 2009

Version : 2.0001

Activity - GENERAL PERSNL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MAINTENANCE	4.000000	1.398601	424		424		424
COUNTY CLERK	4.000000	1.398601	424		424		424
ADMIN COORDINATOR	1.000000	0.349650	105		105		105
FINANCE DEPARTMENT	2.000000	0.699301	212		212		212
INFORMATION SERVICES	6.000000	2.097902	636		636		636
COUNTY TREASURER	3.000000	1.048951	317		317		317
CORPORATION COUNSEL	2.000000	0.699301	212		212		212
CIRCUIT COURT - ADM	2.000000	0.699301	212		212	10	222
FAMILY COURT COMM	1.000000	0.349650	105		105	4	109
SHERIFF'S DEPARTMENT	33.000000	11.538462	3,498		3,498	146	3,644
CHILD SUPPORT	5.000000	1.748252	530		530	22	552
HUMAN SERVICES	78.000000	27.272727	8,274		8,274	346	8,620
JUVENILE DETENTION	7.000000	2.447552	743		743	31	774
JAIL	23.000000	8.041958	2,439		2,439	102	2,541
DISTRICT ATTORNEY	3.000000	1.048951	317		317	13	330
CLERK OF COURT	6.000000	2.097902	636		636	26	662
PROBATE COURT & JURY	1.000000	0.349650	105		105	4	109
EMERGENCY MGT	1.000000	0.349650	105		105	4	109
HIGHWAY	66.000000	23.076923	6,995		6,995	291	7,286
PARKS FORESTRY	7.000000	2.447552	743		743	31	774
RECYCLING	1.000000	0.349650	105		105	4	109
LAND CONSERVATION	6.000000	2.097902	636		636	26	662
ZONING	6.000000	2.097902	636		636	26	662
LAND INFO & SURVEYOR	6.000000	2.097902	636		636	26	662
UW EXTENSION	3.000000	1.048951	317		317	13	330
VETERANS	2.000000	0.699301	212		212	9	221
REGISTER OF DEEDS	5.000000	1.748252	530		530	22	552
OTHER DEPARTMENTS	2.000000	0.699301	212		212	9	221
Sub Total	286.000000	100.000000	30,316	0	30,316	1,165	31,481
Total	286.000000	100.000000	30,316	0	30,316	1,165	31,481

OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN

Oconto County

Schedule .4 - Detail Activity Allocations

Department : LABOR RELATIONS



Plan Name : OCONTO COUNTY, WISCONSIN

Plan Year : 2009

Version : 2.0001

Activity - GENERAL PERSONNEL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed
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Allocation Basis : NUMBER OF EMPLOYEES BY DEPARTMENT

Allocation Source : COUNTY PERSONNEL RECORDS

**OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN**

Oconto County

Schedule .4 - Detail Activity Allocations

Department : LABOR RELATIONS



Plan Name : OCONTO COUNTY, WISCONSIN

Plan Year : 2009

Version : 2.0001

Activity - COURTHOUSE UNIT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MAINTENANCE	3.000000	3.896104	103		103		103
COUNTY CLERK	2.000000	2.597403	68		68		68
INFORMATION SERVICES	3.000000	3.896104	101		101		101
COUNTY TREASURER	1.000000	1.298701	34		34		34
CORPORATION COUNSEL	1.000000	1.298701	34		34		34
SHERIFF'S DEPARTMENT	3.000000	3.896104	101		101	4	105
CHILD SUPPORT	4.000000	5.194805	134		134	6	140
HUMAN SERVICES	30.000000	38.961039	1,015		1,015	49	1,064
DISTRICT ATTORNEY	3.000000	3.896104	101		101	4	105
CLERK OF COURT	7.000000	9.090909	236		236	10	246
PROBATE COURT & JURY	1.000000	1.298701	34		34	1	35
HIGHWAY	2.000000	2.597403	68		68	3	71
PARKS FORESTERY	3.000000	3.896104	101		101	4	105
RECYCLING	1.000000	1.298701	34		34	1	35
LAND CONSERVATION	1.000000	1.298701	34		34	1	35
LAND INFO & SURVEYOR	5.000000	6.493506	169		169	7	176
UW EXTENSION	3.000000	3.896104	101		101	4	105
VETERANS	1.000000	1.298701	34		34	1	35
REGISTER OF DEEDS	3.000000	3.896104	101		101	4	105
Sub Total	77.000000	100.000000	2,603	0	2,603	99	2,702
Total	77.000000	100.000000	2,603	0	2,603	99	2,702

Allocation Basis : NUMBER OF REPRESENTED EMPLOYEES BY DEPARTMENT

Allocation Source : COUNTY PERSONNEL RECORDS

**OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN**

Oconto County

Schedule .4 - Detail Activity Allocations

Department : LABOR RELATIONS



Plan Name : OCONTO COUNTY, WISCONSIN

Plan Year : 2009

Version : 2.0001

Activity - PROF SVC UNIT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HUMAN SERVICES	28.000000	77.777778	2,172		2,172	82	2,254
LAND CONSERVATION	2.000000	5.555556	156		156	6	162
ZONING	4.000000	11.111111	311		311	12	323
LAND INFO & SURVEYOR	2.000000	5.555556	156		156	6	162
Sub Total	36.000000	100.000000	2,795	0	2,795	106	2,901
Total	36.000000	100.000000	2,795	0	2,795	106	2,901

Allocation Basis : NUMBER OF REPRESENTED EMPLOYEES BY DEPARTMENT

Allocation Source : COUNTY PERSONNEL RECORDS

**OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN**

Oconto County

Schedule .4 - Detail Activity Allocations

Department : LABOR RELATIONS



Plan Name : OCONTO COUNTY, WISCONSIN

Plan Year : 2009

Version : 2.0001

Activity - SHERIFF DEP UNIT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SHERIFF'S DEPARTMENT	15.000000	100.000000	610		610	23	633
Sub Total	15.000000	100.000000	610	0	610	23	633
Total	15.000000	100.000000	610	0	610	23	633

Allocation Basis : NUMBER OF REPRESENTED EMPLOYEES BY DEPARTMENT

Allocation Source : COUNTY PERSONNEL RECORDS

**OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN**

Oconto County

Schedule .4 - Detail Activity Allocations

Department : LABOR RELATIONS



Plan Name : OCONTO COUNTY, WISCONSIN

Plan Year : 2009

Version : 2.0001

Activity - SHERIFF NON-DEP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
	0.000000	0.000000					
Sub Total	0.000000	0.000000	0	0	0	0	0
Total	0.000000	0.000000	0	0	0	0	0

Allocation Basis : NUMBER OF REPRESENTED EMPLOYEES BY DEPARTMENT

Allocation Source : COUNTY PERSONNEL RECORDS

**OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN**

Oconto County

Schedule .4 - Detail Activity Allocations

Department : LABOR RELATIONS



Plan Name : OCONTO COUNTY, WISCONSIN

Plan Year : 2009

Version : 2.0001

Activity - HIGHWAY UNIT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HIGHWAY	100.000000	100.000000	2,217		2,217	83	2,300
Sub Total	100.000000	100.000000	2,217	0	2,217	83	2,300
Total	100.000000	100.000000	2,217	0	2,217	83	2,300

Allocation Basis : DIRECT ALLOCATION TO HIGHWAY

Allocation Source : COUNTY PERSONNEL RECORDS

**OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN**

Oconto County

Schedule .4 - Detail Activity Allocations

Department : LABOR RELATIONS



Plan Name : OCONTO COUNTY, WISCONSIN

Plan Year : 2009

Version : 2.0001

Activity - DEPT SPECIFIC

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
	0.000000	0.000000					
Sub Total	0.000000	0.000000	0	0	0	0	0
Total	0.000000	0.000000	0	0	0	0	0

Allocation Basis : LABOR RELATIONS

Allocation Source : INVOICE/FINANCIAL RECORDS

**OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN**

Oconto County

Schedule .5 - Allocation Summary

Department : LABOR RELATIONS



Plan Name : OCONTO COUNTY, WISCONSIN

Plan Year : 2009

Version : 2.0001

Receiving Department	Total	GENERAL PERSNL	COURTHOUSE UNIT	PROF SVC UNIT	SHERIFF DEP UNIT	SHERIFF NON-DEP
MAINTENANCE	527	424	103	0	0	0
COUNTY CLERK	492	424	68	0	0	0
ADMIN COORDINATOR	105	105	0	0	0	0
FINANCE DEPARTMENT	212	212	0	0	0	0
INFORMATION SERVICES	737	636	101	0	0	0
COUNTY TREASURER	351	317	34	0	0	0
CORPORATION COUNSEL	246	212	34	0	0	0
CIRCUIT COURT - ADM	222	222	0	0	0	0
FAMILY COURT COMM	109	109	0	0	0	0
SHERIFF'S DEPARTMENT	4,382	3,644	105	0	633	0
CHILD SUPPORT	692	552	140	0	0	0
HUMAN SERVICES	11,938	8,620	1,064	2,254	0	0
JUVENILE DETENTION	774	774	0	0	0	0
JAIL	2,541	2,541	0	0	0	0
DISTRICT ATTORNEY	435	330	105	0	0	0
CLERK OF COURT	908	662	246	0	0	0
PROBATE COURT & JURY	144	109	35	0	0	0
EMERGENCY MGT	109	109	0	0	0	0
HIGHWAY	9,657	7,286	71	0	0	0
PARKS FORESTERY	879	774	105	0	0	0
RECYCLING	144	109	35	0	0	0
LAND CONSERVATION	859	662	35	162	0	0
ZONING	985	662	0	323	0	0
LAND INFO & SURVEYOR	1,000	662	176	162	0	0
UW EXTENSION	435	330	105	0	0	0
VETERANS	256	221	35	0	0	0
REGISTER OF DEEDS	657	552	105	0	0	0
OTHER DEPARTMENTS	221	221	0	0	0	0
Direct Bill	0	0	0	0	0	0
Total	40,017	31,481	2,702	2,901	633	0

**OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN**

Oconto County

Schedule .5 - Allocation Summary

Department : LABOR RELATIONS



Plan Name : OCONTO COUNTY, WISCONSIN

Plan Year : 2009

Version : 2.0001

Receiving Department	HIGHWAY UNIT	DEPT SPECIFIC
MAINTENANCE	0	0
COUNTY CLERK	0	0
ADMIN COORDINATOR	0	0
FINANCE DEPARTMENT	0	0
INFORMATION SERVICES	0	0
COUNTY TREASURER	0	0
CORPORATION COUNSEL	0	0
CIRCUIT COURT - ADM	0	0
FAMILY COURT COMM	0	0
SHERIFF'S DEPARTMENT	0	0
CHILD SUPPORT	0	0
HUMAN SERVICES	0	0
JUVENILE DETENTION	0	0
JAIL	0	0
DISTRICT ATTORNEY	0	0
CLERK OF COURT	0	0
PROBATE COURT & JURY	0	0
EMERGENCY MGT	0	0
HIGHWAY	2,300	0
PARKS FORESTERY	0	0
RECYCLING	0	0
LAND CONSERVATION	0	0
ZONING	0	0
LAND INFO & SURVEYOR	0	0
UW EXTENSION	0	0
VETERANS	0	0
REGISTER OF DEEDS	0	0
OTHER DEPARTMENTS	0	0
Direct Bill	0	0
Total	2,300	0

OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Oconto County
CIRCUIT COURT - ADM
Nature and Extent of Services



Plan Name : OCONTO COUNTY, WISCONSIN
Plan Year : 2009
Version : 2.0001

The Oconto County Circuit Court Administration, in addition to performing the normal duties of the office, provides assistance to the Child Support Program. Costs associated with Child Support Program have been identified and allocated based on direct effort. Direct billings have been appropriately credited against allocated costs.

The balance of the Circuit Court Administration Offices activities is considered General Government and has been disallowed for plan purposes.

Ref.: CFR 225, Attachment B, Sections 11 and 23.

**OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN**

Oconto County

Schedule .2 - Detail Costs To Be Allocated

Department : CIRCUIT COURT - ADM



Plan Name : OCONTO COUNTY, WISCONSIN
Plan Year : 2009
Version : 2.0001

	1st Allocation	2nd Allocation	Total
Expenditures Per Financial Statement:	155,223	0	155,223
BUILDING USE	5,305	7	5,312
SPECIAL ACCOUNTING	940	9	949
MAINTENANCE	16,432	729	17,161
COUNTY CLERK	1,022	138	1,160
ADMIN COORDINATOR	625	42	667
INSURANCE	5,523	76	5,599
FINANCE DEPARTMENT	3,699	193	3,892
INFORMATION SERVICES	113	31	144
COUNTY TREASURER	771	20	791
LABOR RELATIONS	212	10	222
Total Allocated Additions:	<u>34,642</u>	<u>1,255</u>	<u>35,897</u>
Total To Be Allocated:	189,865	1,255	191,120

**OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN**



Oconto County

Schedule .3 - Costs To Be Allocated By Activity

Department : CIRCUIT COURT - ADM

Plan Name : OCONTO COUNTY, WISCONSIN

Plan Year : 2009

Version : 2.0001

	Total	G/A	CHILD SUPPORT	GENERAL GOVt*	Disallow Activity*
<u>Expenses & Costs</u>					
SALARIES & WAGES	91,089	0	3,432	87,657	0
FRINGE BENEFITS	55,378	0	2,086	53,292	0
TELEPHONE	1,796	0	68	1,728	0
OFFICE SUPPLIES	1,732	0	65	1,667	0
POSTAGE/UPS	1,248	0	47	1,201	0
PHOTOCOPY SUPPLIES/EXP	476	0	18	458	0
LEGAL PUBLICATIONS	2,696	0	0	2,696	0
COPIERS	808	0	30	778	0
Total Expenditures	155,223	0	5,746	149,477	0
Functional Cost	155,223	0	5,746	149,477	0
<u>Allocation Step 1</u>					
Inbound - All Others	34,642	0	1,300	33,342	0
Unallocated Costs	(182,819)	0	0	(182,819)	0
1st Allocation	7,046	0	7,046	0	0
<u>Allocation Step 2</u>					
Inbound - All Others	1,255	0	39	1,216	0
Unallocated Costs	(1,216)	0	0	(1,216)	0
2nd Allocation	39	0	39	0	0
Total Allocated	7,085	0	7,085	0	0

**OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN**

Oconto County

Schedule .4 - Detail Activity Allocations

Department : CIRCUIT COURT - ADM



Plan Name : OCONTO COUNTY, WISCONSIN

Plan Year : 2009

Version : 2.0001

Activity - CHILD SUPPORT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHILD SUPPORT	100.000000	100.000000	7,046	(5,518)	1,528	39	1,567
Sub Total	100.000000	100.000000	7,046	(5,518)	1,528	39	1,567
Direct Billed				5,518	5,518	0	5,518
Total	100.000000	100.000000	7,046	0	7,046	39	7,085

Allocation Basis : DIRECT ALLOCATION TO CHILD SUPPORT PROGRAM

Allocation Source : MONTHLY CHILD SUPPORT EXPENDITURE REPORTS

OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN

Oconto County

Schedule .5 - Allocation Summary

Department : CIRCUIT COURT - ADM



Detail

Plan Name : OCONTO COUNTY, WISCONSIN

Plan Year : 2009

Version : 2.0001

Receiving Department	Total	CHILD SUPPORT
CHILD SUPPORT	1,567	1,567
Direct Bill	5,518	5,518
Total	7,085	7,085

OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Oconto County
FAMILY COURT COMMISSIONER



Plan Name : OCONTO COUNTY, WISCONSIN
Plan Year : 2009
Version : 2.0001

The Family Court Commissioner, in addition to the normal duties of this office, performs services for the Child Support Program. Costs associated with the Child Support Program have been identified and allocated based on direct effort. Direct billings have been appropriately credited against allocated costs.

The balance of the Family Court Commissioners activities is considered General Government and has been disallowed for plan purposes.

Ref.: CFR 225, Attachment B, Sections 11 and 23.

**OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN**

Oconto County

Schedule .2 - Detail Costs To Be Allocated

Department : FAMILY COURT COMMISSIONER



Plan Name : OCONTO COUNTY, WISCONSIN
Plan Year : 2009
Version : 2.0001

	1st Allocation	2nd Allocation	Total
Expenditures Per Financial Statement:	135,749	0	135,749
BUILDING USE	1,575	2	1,577
EQUIPMENT USE	6,668	21	6,689
SPECIAL ACCOUNTING	461	4	465
MAINTENANCE	4,879	214	5,093
COUNTY CLERK	165	19	184
ADMIN COORDINATOR	962	69	1,031
INSURANCE	1,884	28	1,912
FINANCE DEPARTMENT	689	35	724
INFORMATION SERVICES	5,112	482	5,594
COUNTY TREASURER	174	3	177
LABOR RELATIONS	105	4	109
Total Allocated Additions:	<u>22,674</u>	<u>881</u>	<u>23,555</u>
Total To Be Allocated:	158,423	881	159,304

**OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN**

Oconto County

Schedule .3 - Costs To Be Allocated By Activity

Department : FAMILY COURT COMMISSIONER



Plan Name : OCONTO COUNTY, WISCONSIN
Plan Year : 2009
Version : 2.0001

	Total	G/A	CHILD SUPPORT	GENERAL GOVT*	Disallow Activity*
<u>Expenses & Costs</u>					
SALARIES & WAGES	87,267	0	12,816	74,451	0
FRINGE BENEFITS	44,278	0	6,503	37,775	0
COPIERS	373	0	55	318	0
TELEPHONE	324	0	48	276	0
PURCHASE SERVICES	0	0	0	0	0
OFFICE SUPPLIES	573	0	84	489	0
POSTAGE/UPS	1,130	0	166	964	0
PHOTOCOPY SUPPLIES/EXP	240	0	35	205	0
DUES & REGISTRATIONS	699	0	103	596	0
LEGAL PUBLICATIONS	0	0	0	0	0
MILEAGE	745	0	0	745	0
COMPUTER SUPPORT	120	0	18	102	0
Total Expenditures	135,749	0	19,828	115,921	0
Functional Cost	135,749	0	19,828	115,921	0
<u>Allocation Step 1</u>					
Inbound - All Others	22,674	0	3,309	19,365	0
Unallocated Costs	(135,286)	0	0	(135,286)	0
1st Allocation	23,137	0	23,137	0	0
<u>Allocation Step 2</u>					
Inbound - All Others	881	0	122	759	0
Unallocated Costs	(759)	0	0	(759)	0
2nd Allocation	122	0	122	0	0
Total Allocated	23,259	0	23,259	0	0

**OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Oconto County**



Schedule .4 - Detail Activity Allocations

Department : FAMILY COURT COMMISSIONER

Plan Name : OCONTO COUNTY, WISCONSIN

Plan Year : 2009

Version : 2.0001

Activity - CHILD SUPPORT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHILD SUPPORT	100.000000	100.000000	23,137	(19,319)	3,818	122	3,940
Sub Total	100.000000	100.000000	23,137	(19,319)	3,818	122	3,940
Direct Billed				19,319	19,319	0	19,319
Total	100.000000	100.000000	23,137	0	23,137	122	23,259

Allocation Basis : DIRECT ALLOCATION TO CHILD SUPPORT PROGRAM

Allocation Source : MONTHLY CHILD SUPPORT EXPENDITURE REPORTS

OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Oconto County
Schedule .5 - Allocation Summary
Department : FAMILY COURT COMMISSIONER



Plan Name : OCONTO COUNTY, WISCONSIN
 Plan Year : 2009
 Version : 2.0001

Receiving Department	Total	CHILD SUPPORT
CHILD SUPPORT	3,940	3,940
Direct Bill	19,319	19,319
Total	23,259	23,259

OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Oconto County
SHERIFF'S DEPARTMENT
Nature and Extent of Services



Plan Name : OCONTO COUNTY, WISCONSIN
Plan Year : 2009
Version : 2.0001

The Sheriff's Department, in addition to the normal law enforcement duties associated with the office, provides support to the Child Support Program. Costs associated with the Child Support Program have been identified and allocated based on direct effort. Direct billings have been appropriately credited against allowable costs.

All other costs are considered General Government in nature and have been properly disallowed for plan purposes.

Ref.: CFR 225, Attachment B, Sections 11 and 23.

**OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN**

Oconto County

Schedule .2 - Detail Costs To Be Allocated

Department : SHERIFF'S DEPARTMENT



Plan Name : OCONTO COUNTY, WISCONSIN
Plan Year : 2009
Version : 2.0001

	1st Allocation	2nd Allocation	Total
Expenditures Per Financial Statement:	2,864,800	0	2,864,800
BUILDING USE	42,755	55	42,810
EQUIPMENT USE	26,095	82	26,177
SPECIAL ACCOUNTING	4,343	47	4,390
MAINTENANCE	121,000	5,073	126,073
COUNTY CLERK	2,622	352	2,974
ADMIN COORDINATOR	14,780	1,066	15,846
INSURANCE	(6,836)	518	(6,318)
FINANCE DEPARTMENT	14,819	772	15,591
INFORMATION SERVICES	125,074	14,167	139,241
COUNTY TREASURER	5,013	144	5,157
CORPORATION COUNSEL	2,015	11	2,026
LABOR RELATIONS	4,209	173	4,382
Total Allocated Additions:	<u>355,889</u>	<u>22,460</u>	<u>378,349</u>
Total To Be Allocated:	3,220,689	22,460	3,243,149

**OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN**



Oconto County

Schedule .3 - Costs To Be Allocated By Activity

Department : SHERIFF'S DEPARTMENT

Plan Name : OCONTO COUNTY, WISCONSIN

Plan Year : 2009

Version : 2.0001

	Total	G/A	CHILD SUPPORT	GENERAL GOVT*	Disallow Activity*
Expenses & Costs					
SALARIES & WAGES	1,696,170	67,606	337	1,628,227	0
FRINGE BENEFITS	843,528	33,803	168	809,557	0
EVIDENCE/CONTRABND STORE	1,071	0	0	1,071	0
NEIGHBOORHOOD WATCH	501	0	0	501	0
DRUG INVESTIGATION FUNDS	2,500	0	0	2,500	0
ANIMAL PROTECTION	148	0	0	148	0
EMPLOYEE PHYSICALS	1,519	0	0	1,519	0
DATA PROCESSING/PROGRAM	0	0	0	0	0
UTILITY SERVICE ELECTRIC	735	0	0	735	0
SNOW & TRASH REMOVAL	181	0	0	181	0
REPAIR/MAINT-VEHICLES	33,607	1,340	7	32,260	0
SQUAD DAMAGE	18,724	0	0	18,724	0
RADAR CERTIFICATION	480	0	0	480	0
POLICE RADIO INSTALLATION	5,950	0	0	5,950	0
REPAIR/MAINT-EQUIPMENT	0	0	0	0	0
REPAIR/MAINT-OFFICE EQUIPT	0	0	0	0	0
REPLACE DAMAGED PERS PROP	260	0	0	260	0
PURCHASE SERVICES-OTHER	1,695	0	0	1,695	0
OFFICE	17,845	711	4	17,130	0
PHOTOGRAPH DEVELOPING	194	0	0	194	0
POSTAGE/UPS	3,613	144	1	3,468	0
REGISTRATION/TUITION	10,190	0	0	10,190	0
EMPLOYEE TRAINING & SCHOOL	270	0	0	270	0
PUBLICATION-ADVERTISING	429	0	0	429	0
TOWING VEHICLES	3,413	0	0	3,413	0
MILEAGE	1,743	0	0	1,743	0
MEALS OVERNIGHT	131	0	0	131	0
MEALS NOT OVERNIGHT	7	0	0	7	0
LODGING	3,070	0	0	3,070	0
OPERATING SUPPLIES	6,507	259	1	6,247	0
OPERATING SUPPLIES-POLICE	14,311	0	0	14,311	0
UNIFORM ALLOWANCE	17,108	0	0	17,108	0
UNIFORM ALLOWANCE-NEW EMP	0	0	0	0	0

**OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN**



Oconto County

Schedule .3 - Costs To Be Allocated By Activity

Department : SHERIFF'S DEPARTMENT

Plan Name : OCONTO COUNTY, WISCONSIN

Plan Year : 2009

Version : 2.0001

	Total	G/A	CHILD SUPPORT	GENERAL GOVt*	Disallow Activity*
SPECIAL DEPUTY EXPENSES	0	0	0	0	0
INS BUILDINGS	6,184	0	0	6,184	0
INS VEHICLE, MACH, & EQUIPT	31,488	0	0	31,488	0
INS GENERAL LIAB/EXCESS	8,385	0	0	8,385	0
VEHICLE OUTLAY	0	0	0	0	0
CAPITAL OUTLAY	0	0	0	0	0
COMPUTER SUPPORT	3,240	129	1	3,110	0
PRISONER TRANSPORT	0	0	0	0	0
SHOOTING RANGE	4,204	0	0	4,204	0
VEH OPERATING COST	125,399	0	0	125,399	0
OUTLAY UNDER 500	0	0	0	0	0
Total Expenditures	2,864,800	103,992	519	2,760,289	0
Functional Cost	2,760,808	0	519	2,760,289	0
<u>Allocation Step 1</u>					
Inbound - All Others	355,889	0	63	355,826	0
Reallocate Admin Costs	103,992	(103,992)	19	103,973	0
Unallocated Costs	(3,220,088)	0	0	(3,220,088)	0
1st Allocation	601	0	601	0	0
<u>Allocation Step 2</u>					
Inbound - All Others	22,460	0	2	22,458	0
Unallocated Costs	(22,458)	0	0	(22,458)	0
2nd Allocation	2	0	2	0	0
Total Allocated	603	0	603	0	0

**OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Oconto County**



**Schedule .4 - Detail Activity Allocations
Department : SHERIFF'S DEPARTMENT**

Plan Name : OCONTO COUNTY, WISCONSIN
Plan Year : 2009
Version : 2.0001

Activity - CHILD SUPPORT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHILD SUPPORT	100.000000	100.000000	601	(505)	96	2	98
Sub Total	100.000000	100.000000	601	(505)	96	2	98
Direct Billed				505	505	0	505
Total	100.000000	100.000000	601	0	601	2	603

Allocation Basis : DIRECT ALLOCATION TO CHILD SUPPORT PROGRAM
Allocation Source : MONTHLY CHILD SUPPORT EXPENDITURE REPORTS

OCONTO COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN

Oconto County

Schedule .5 - Allocation Summary

Department : SHERIFF'S DEPARTMENT



Detail

Plan Name : OCONTO COUNTY, WISCONSIN

Plan Year : 2009

Version : 2.0001

Receiving Department	Total	CHILD SUPPORT
CHILD SUPPORT	98	98
Direct Bill	505	505
Total	603	603
