

**A CENTRAL SERVICES
COST ALLOCATION PLAN**

OCONTO COUNTY, WISCONSIN

FISCAL 2010

ACTUAL COSTS FOR THE YEAR ENDED DECEMBER 31, 2010

MAXIMUS[®]
HELPING GOVERNMENT SERVE THE PEOPLE[®]

**OCONTO COUNTY, WISCONSIN
COUNTY-WIDE COST ALLOCATION PLAN
CERTIFICATION 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:

(37) All costs included in this county-wide cost allocation plan to establish cost allocations or billings for the year ended December 31, 2010 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.

(38) 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: _____

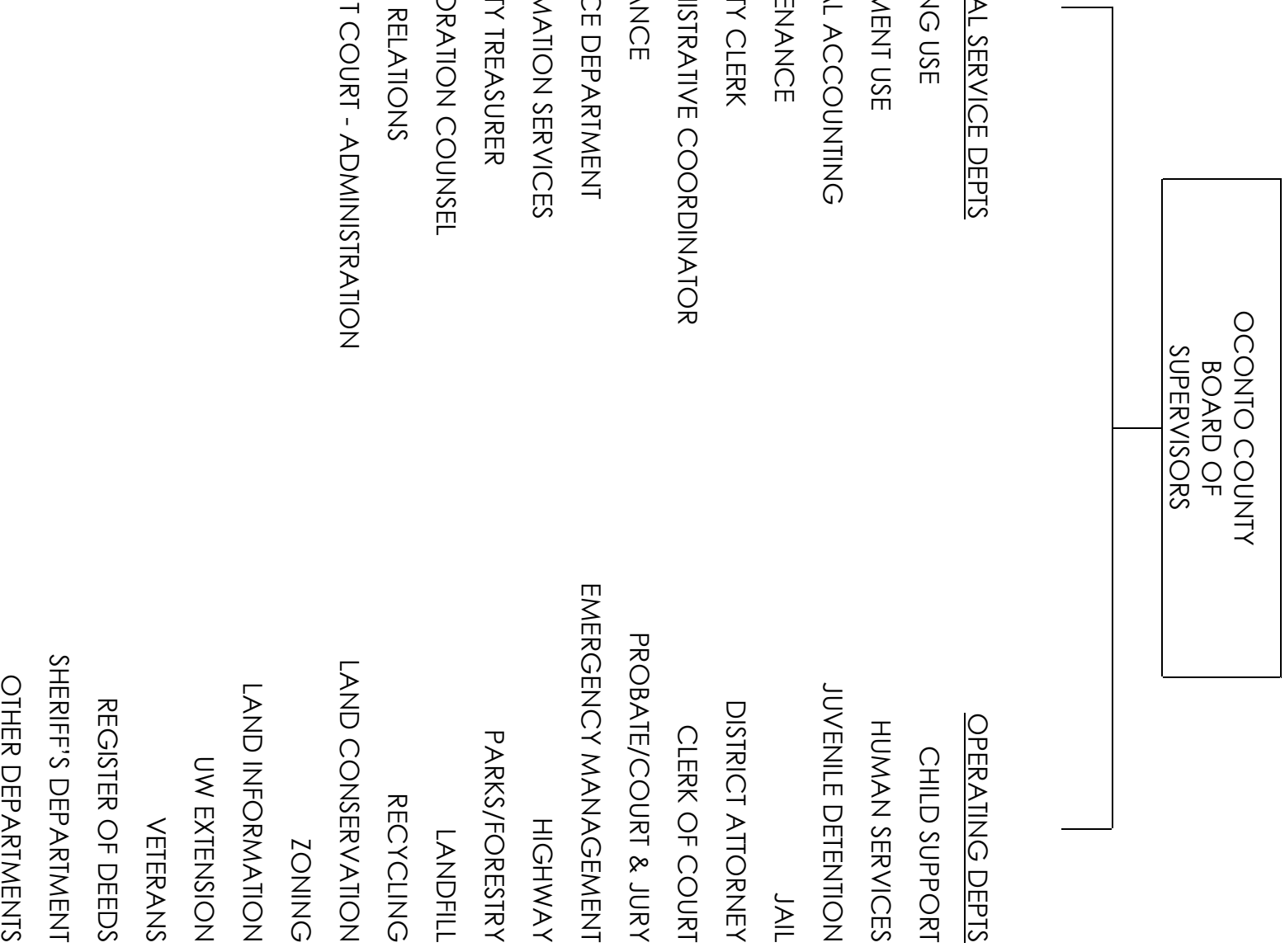
Name of Official: Terry L. Hinds

Title: Finance Director

Date of Execution: _____

OCONTO COUNTY, WISCONSIN

2010 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.

**OCONTO COUNTY, WISCONSIN
FY 2010 OMB A-87 COST ALLOCATION PLAN**

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OCONTO COUNTY, WISCONSIN
FY 2010 OMB A-87 COST ALLOCATION PLAN
Allocated Costs By Department

Central Service Departments	SHERIFF'S DEPARTMENT	CHILD SUPPORT	HUMAN SERVICES	HS-FAMILY CARE	JUVENILE DETENTION	JAIL	DISTRICT ATTORNEY
BUILDING USE	42,167	2,666	64,701	0	7,196	29,266	3,577
EQUIPMENT USE	0	0	0	0	0	0	0
SPECIAL ACCOUNTING	6,893	(1,251)	(10,986)	0	1,049	3,467	1,119
MAINTENANCE	96,739	8,232	199,785	0	11,662	48,306	11,045
COUNTY CLERK	2,067	436	8,328	0	146	821	126
ADMINISTRATIVE	15,804	2,653	38,289	0	3,095	12,336	1,385
INSURANCE	(28,995)	9,582	(28,504)	0	1,238	(1,063)	6,755
FINANCE DEPARTMENT	16,792	2,486	45,301	0	2,608	9,729	1,001
INFORMATION SERVICES	148,927	29,903	315,171	0	0	0	202
COUNTY TREASURER	5,701	768	26,202	0	764	3,140	767
CORPORATION COUNSEL	2,847	7,936	22,776	0	949	1,898	0
LABOR RELATIONS	4,433	672	10,477	0	941	3,089	403
CIRCUIT COURT-ADM	0	6,126	0	0	0	0	0
FAMILY COURT	0	21,158	0	0	0	0	0
Total Allocated	313,375	91,367	691,540	0	29,648	110,989	26,380
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	313,375	91,367	691,540	0	29,648	110,989	26,380
Adjustments	0	0	0	0	0	0	0
Proposed Costs	313,375	91,367	691,540	0	29,648	110,989	26,380



OCONTO COUNTY, WISCONSIN
FY 2010 OMB A-87 COST ALLOCATION PLAN
Allocated Costs By Department

Central Service Departments	CLERK OF COURT	PROBATE/COURT & JURY	EMERGENCY MANAGEMENT	HIGHWAY	PARKS/FORESTRY	LANDFILL	RECYCLING
BUILDING USE	6,189	33,791	1,725	0	7,117	0	0
EQUIPMENT USE	0	0	0	0	0	0	0
SPECIAL ACCOUNTING	3,432	284	404	(3,360)	3,109	0	(360)
MAINTENANCE	19,110	104,338	5,983	0	24,695	0	0
COUNTY CLERK	4,331	436	248	8,163	3,024	0	1,109
ADMINISTRATIVE	4,290	995	5,050	24,535	3,943	569	1,382
INSURANCE	12,652	16,611	1,109	(79,887)	(11,688)	0	(5,632)
FINANCE DEPARTMENT	13,469	1,151	878	43,989	10,767	0	2,207
INFORMATION SERVICES	0	0	3,212	31,584	0	513	0
COUNTY TREASURER	3,967	319	285	12,814	3,910	0	1,334
CORPORATION COUNSEL	0	949	949	4,745	7,592	0	949
LABOR RELATIONS	806	134	134	8,867	941	0	134
CIRCUIT COURT-ADM	0	0	0	0	0	0	0
FAMILY COURT	0	0	0	0	0	0	0
Total Allocated	68,246	159,008	19,977	51,450	53,410	1,082	1,123
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	68,246	159,008	19,977	51,450	53,410	1,082	1,123
Adjustments	0	0	0	0	0	0	0
Proposed Costs	68,246	159,008	19,977	51,450	53,410	1,082	1,123



OCONTO COUNTY, WISCONSIN
FY 2010 OMB A-87 COST ALLOCATION PLAN
Allocated Costs By Department

Central Service Departments	LAND CONSERVATION	ZONING	LAND INFORMATION/SURVE	UW EXTENSION	VETERANS	REGISTER OF DEEDS	OTHER DEPARTMENTS
BUILDING USE	0	5,696	0	6,843	2,661	5,584	5,610
EQUIPMENT USE	0	0	0	0	0	0	0
SPECIAL ACCOUNTING	(870)	0	979	1,376	1,102	1,466	6,176
MAINTENANCE	0	19,759	0	23,736	9,229	19,370	19,460
COUNTY CLERK	488	474	405	1,185	248	84	4,926
ADMINISTRATIVE	2,382	2,848	2,330	2,419	1,217	1,929	3,670
INSURANCE	119	2,244	1,075	6,474	3,926	9,500	2,645
FINANCE DEPARTMENT	3,140	3,214	2,745	3,650	1,211	1,730	20,021
INFORMATION SERVICES	85,890	0	0	42,318	8,374	27,386	55,629
COUNTY TREASURER	4,329	2,518	925	1,174	335	1,374	6,802
CORPORATION COUNSEL	949	13,286	1,898	949	0	949	0
LABOR RELATIONS	806	806	806	403	269	672	269
CIRCUIT COURT-ADM	0	0	0	0	0	0	0
FAMILY COURT	0	0	0	0	0	0	0
Total Allocated	97,233	50,845	11,163	90,527	28,572	70,044	125,208
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	97,233	50,845	11,163	90,527	28,572	70,044	125,208
Adjustments	0	0	0	0	0	0	0
Proposed Costs	97,233	50,845	11,163	90,527	28,572	70,044	125,208



OCONTO COUNTY, WISCONSIN
FY 2010 OMB A-87 COST ALLOCATION PLAN
Allocated Costs By Department

Central Service Departments	SubTotal	Direct Billed	Unallocated	Total
BUILDING USE	224,789	0	0	224,789
EQUIPMENT USE	0	0	0	0
SPECIAL ACCOUNTING	14,029	18,051	0	32,080
MAINTENANCE	621,449	0	0	621,449
COUNTY CLERK	37,045	0	249,761	286,806
ADMINISTRATIVE	131,121	0	0	131,121
INSURANCE	(81,839)	225,770	0	143,931
FINANCE DEPARTMENT	186,089	1,000	0	187,089
INFORMATION SERVICES	749,109	0	0	749,109
COUNTY TREASURER	77,428	0	125,467	202,895
CORPORATION COUNSEL	69,621	13,776	0	83,397
LABOR RELATIONS	35,062	0	0	35,062
CIRCUIT COURT-ADM	6,126	5,752	184,801	196,679
FAMILY COURT	21,158	22,525	111,918	155,601
Total Allocated	2,091,187	286,874	671,947	3,050,008
Roll Forward	0	0	0	0
Cost With Roll Forward	2,091,187	286,874	671,947	3,050,008
Adjustments	0	0	0	0
Proposed Costs	2,091,187	286,874	671,947	3,050,008



**OCONTO COUNTY, WISCONSIN
FY 2010 OMB A-87 COST ALLOCATION PLAN
Fixed Costs Proposed**

Receiving Departments	Final Costs Fiscal 2010	Fixed Costs	Roll Forward	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
SHERIFF'S DEPARTMENT	313,375	NA	NA	313,375	0	313,375
CHILD SUPPORT	91,367	NA	NA	91,367	0	91,367
HUMAN SERVICES	691,540	NA	NA	691,540	0	691,540
HS-FAMILY CARE	0	NA	NA	0	0	0
JUVENILE DETENTION	29,648	NA	NA	29,648	0	29,648
JAIL	110,989	NA	NA	110,989	0	110,989
DISTRICT ATTORNEY	26,380	NA	NA	26,380	0	26,380
CLERK OF COURT	68,246	NA	NA	68,246	0	68,246
PROBATE/COURT & JURY	159,008	NA	NA	159,008	0	159,008
EMERGENCY MANAGEMENT	19,977	NA	NA	19,977	0	19,977
HIGHWAY	51,450	NA	NA	51,450	0	51,450
PARKS/FORESTRY	53,410	NA	NA	53,410	0	53,410
LANDFILL	1,082	NA	NA	1,082	0	1,082
RECYCLING	1,123	NA	NA	1,123	0	1,123
LAND CONSERVATION	97,233	NA	NA	97,233	0	97,233
ZONING	50,845	NA	NA	50,845	0	50,845
LAND INFORMATION/SURVEYOR	11,163	NA	NA	11,163	0	11,163
UW EXTENSION	90,527	NA	NA	90,527	0	90,527
VETERANS	28,572	NA	NA	28,572	0	28,572
REGISTER OF DEEDS	70,044	NA	NA	70,044	0	70,044
OTHER DEPARTMENTS	125,208	NA	NA	125,208	0	125,208
SubTotal	2,091,187	0	0	2,091,187	0	2,091,187
Direct Billed	286,874					286,874
Unallocated	671,947					671,947
Total	3,050,008					3,050,008



OCONTO COUNTY, WISCONSIN
FY 2010 OMB A-87 COST ALLOCATION PLAN
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
BUILDING USE	0	249,570	
EQUIPMENT USE	0	109,638	
SPECIAL ACCOUNTING	45,398	0	
MAINTENANCE	660,293	(30,181)	
COUNTY CLERK	258,994	0	
ADMINISTRATIVE COORDINATOR	150,060	0	
INSURANCE	221,433	(52,023)	
FINANCE DEPARTMENT	178,850	1,000	
INFORMATION SERVICES	805,536	(132,298)	
COUNTY TREASURER	174,554	(5,668)	
CORPORATION COUNSEL	89,647	(3,875)	
LABOR RELATIONS	21,724	0	
CIRCUIT COURT-ADM	169,065	(2,905)	
FAMILY COURT COMMISSIONER	141,196	0	
SHERIFF'S DEPARTMENT			313,375
CHILD SUPPORT			91,367
HUMAN SERVICES			691,540
HS-FAMILY CARE			0
JUVENILE DETENTION			29,648
JAIL			110,989
DISTRICT ATTORNEY			26,380
CLERK OF COURT			68,246
PROBATE/COURT & JURY			159,008
EMERGENCY MANAGEMENT			19,977
HIGHWAY			51,450
PARKS/FORESTRY			53,410
LANDFILL			1,082
RECYCLING			1,123
LAND CONSERVATION			97,233
ZONING			50,845
LAND INFORMATION/SURVEYOR			11,163
UW EXTENSION			90,527
VETERANS			28,572
REGISTER OF DEEDS			70,044
OTHER DEPARTMENTS			125,208



OCONTO COUNTY, WISCONSIN
FY 2010 OMB A-87 COST ALLOCATION PLAN
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated	Deviation
Direct Billed Total			286,874	
Unallocated Total			671,947	
Totals	<u><u>2,916,750</u></u>	<u><u>133,258</u></u>	<u><u>3,050,008</u></u>	0

**OCONTO COUNTY, WISCONSIN
FY 2010 OMB A-87 COST ALLOCATION PLAN
Detail Of Allocated Costs**

Detail

Department	BUILDING USE 1.5	EQUIPMENT USE 2.5	INSURANCE 7.5	SPECIAL 3.5	MAINTENANCE 4.5	ADMINISTRATIVE 6.5	FINANCE 8.5
BUILDING USE	(250,003)	0	0	433	0	0	0
EQUIPMENT USE	0	(110,071)	0	433	0	0	0
SPECIAL ACCOUNTING	0	0	0	(45,398)	0	0	0
MAINTENANCE	4,379	44,224	8,415	1,585	(703,242)	4,143	3,923
COUNTY CLERK	4,597	111	7,418	3,098	15,944	2,226	2,436
ADMINISTRATIVE	0	0	2,004	463	3,201	(183,929)	574
INSURANCE	0	0	(194,561)	581	0	19,264	515
FINANCE DEPARTMENT	0	371	4,092	810	9,033	2,277	(205,548)
INFORMATION SERVICES	5,502	65,014	11,364	1,681	19,085	3,183	4,256
COUNTY TREASURER	3,617	82	5,785	1,849	12,549	2,522	4,071
CORPORATION COUNSEL	274	129	3,384	579	846	1,760	1,138
LABOR RELATIONS	0	0	0	329	0	15,971	136
CIRCUIT COURT-ADM	5,278	0	5,680	975	16,296	569	803
FAMILY COURT	1,567	140	2,488	502	4,839	893	607
SHERIFF'S DEPARTMENT	42,167	0	(28,995)	6,893	96,739	15,804	16,792
CHILD SUPPORT	2,666	0	9,582	(1,251)	8,232	2,653	2,486
HUMAN SERVICES	64,701	0	(28,504)	(10,986)	199,785	38,289	45,301
HS-FAMILY CARE	0	0	0	0	0	0	0
JUVENILE DETENTION	7,196	0	1,238	1,049	11,662	3,095	2,608
JAIL	29,266	0	(1,063)	3,467	48,306	12,336	9,729
DISTRICT ATTORNEY	3,577	0	6,755	1,119	11,045	1,385	1,001
CLERK OF COURT	6,189	0	12,652	3,432	19,110	4,290	13,469
PROBATE/COURT & JURY	33,791	0	16,611	284	104,338	995	1,151
EMERGENCY	1,725	0	1,109	404	5,983	5,050	878
HIGHWAY	0	0	(79,887)	(3,360)	0	24,535	43,989
PARKS/FORESTRY	7,117	0	(11,688)	3,109	24,695	3,943	10,767
LANDFILL	0	0	0	0	0	569	0
RECYCLING	0	0	(5,632)	(360)	0	1,382	2,207
LAND CONSERVATION	0	0	119	(870)	0	2,382	3,140
ZONING	5,696	0	2,244	0	19,759	2,848	3,214
LAND	0	0	1,075	979	0	2,330	2,745
UW EXTENSION	6,843	0	6,474	1,376	23,736	2,419	3,650
VETERANS	2,661	0	3,926	1,102	9,229	1,217	1,211
REGISTER OF DEEDS	5,584	0	9,500	1,466	19,370	1,929	1,730
OTHER DEPARTMENTS	5,610	0	2,645	6,176	19,460	3,670	20,021
Direct Billings	0	0	225,770	18,051	0	0	1,000



OCONTO COUNTY, WISCONSIN
FY 2010 OMB A-87 COST ALLOCATION PLAN
Detail Of Allocated Costs

Department	BUILDING USE 1.5	EQUIPMENT USE 2.5	INSURANCE 7.5	SPECIAL 3.5	MAINTENANCE 4.5	ADMINISTRATIVE 6.5	FINANCE 8.5
Unallocated	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0



OCONTO COUNTY, WISCONSIN
FY 2010 OMB A-87 COST ALLOCATION PLAN
Detail Of Allocated Costs

Department	INFORMATION 9.5	COUNTY CLERK 5.5	COUNTY TREASURER 10.5	CORPORATION 11.5	LABOR RELATIONS 12.5	CIRCUIT COURT-ADM 13.5	FAMILY COURT 14.5
BUILDING USE	0	0	0	0	0	0	0
EQUIPMENT USE	0	0	0	0	0	0	0
SPECIAL ACCOUNTING	0	0	0	0	0	0	0
MAINTENANCE	2,923	931	1,152	941	514	0	0
COUNTY CLERK	10,593	(310,558)	2,744	1,883	514	0	0
ADMINISTRATIVE	7,320	16,251	163	3,765	128	0	0
INSURANCE	0	3,704	146	941	0	0	0
FINANCE DEPARTMENT	7,608	93	216	941	257	0	0
INFORMATION SERVICES	(787,193)	977	1,182	941	770	0	0
COUNTY TREASURER	6,470	1,183	(209,282)	1,883	385	0	0
CORPORATION COUNSEL	0	197	356	(94,692)	257	0	0
LABOR RELATIONS	0	93	37	0	(38,290)	0	0
CIRCUIT COURT-ADM	249	177	223	0	269	(196,679)	0
FAMILY COURT	2,921	146	168	0	134	0	(155,601)
SHERIFF'S DEPARTMENT	148,927	2,067	5,701	2,847	4,433	0	0
CHILD SUPPORT	29,903	436	768	7,936	672	6,126	21,158
HUMAN SERVICES	315,171	8,328	26,202	22,776	10,477	0	0
HS-FAMILY CARE	0	0	0	0	0	0	0
JUVENILE DETENTION	0	146	764	949	941	0	0
JAIL	0	821	3,140	1,898	3,089	0	0
DISTRICT ATTORNEY	202	126	767	0	403	0	0
CLERK OF COURT	0	4,331	3,967	0	806	0	0
PROBATE/COURT & JURY	0	436	319	949	134	0	0
EMERGENCY	3,212	248	285	949	134	0	0
HIGHWAY	31,584	8,163	12,814	4,745	8,867	0	0
PARKS/FORESTRY	0	3,024	3,910	7,592	941	0	0
LANDFILL	513	0	0	0	0	0	0
RECYCLING	0	1,109	1,334	949	134	0	0
LAND CONSERVATION	85,890	488	4,329	949	806	0	0
ZONING	0	474	2,518	13,286	806	0	0
LAND	0	405	925	1,898	806	0	0
UW EXTENSION	42,318	1,185	1,174	949	403	0	0
VETERANS	8,374	248	335	0	269	0	0
REGISTER OF DEEDS	27,386	84	1,374	949	672	0	0
OTHER DEPARTMENTS	55,629	4,926	6,802	0	269	0	0
Direct Billings	0	0	0	13,776	0	5,752	22,525



OCONTO COUNTY, WISCONSIN
FY 2010 OMB A-87 COST ALLOCATION PLAN
Detail Of Allocated Costs

Department	INFORMATION 9.5	COUNTY CLERK 5.5	COUNTY TREASURER 10.5	CORPORATION 11.5	LABOR RELATIONS 12.5	CIRCUIT COURT-ADM 13.5	FAMILY COURT 14.5
Unallocated	0	249,761	125,467	0	0	184,801	111,918
Total	0	0	0	0	0	0	0



OCONTO COUNTY, WISCONSIN
FY 2010 OMB A-87 COST ALLOCATION PLAN
Detail Of Allocated Costs

Department

Total Plan Allocated

BUILDING USE	0
EQUIPMENT USE	0
SPECIAL ACCOUNTING	0
MAINTENANCE	0
COUNTY CLERK	0
ADMINISTRATIVE	0
INSURANCE	0
FINANCE DEPARTMENT	0
INFORMATION SERVICES	0
COUNTY TREASURER	0
CORPORATION COUNSEL	0
LABOR RELATIONS	0
CIRCUIT COURT-ADM	0
FAMILY COURT	0
SHERIFF'S DEPARTMENT	313,375
CHILD SUPPORT	91,367
HUMAN SERVICES	691,540
HS-FAMILY CARE	0
JUVENILE DETENTION	29,648
JAIL	110,989
DISTRICT ATTORNEY	26,380
CLERK OF COURT	68,246
PROBATE/COURT & JURY	159,008
EMERGENCY	19,977
HIGHWAY	51,450
PARKS/FORESTRY	53,410
LANDFILL	1,082
RECYCLING	1,123
LAND CONSERVATION	97,233
ZONING	50,845
LAND	11,163
UW EXTENSION	90,527
VETERANS	28,572
REGISTER OF DEEDS	70,044
OTHER DEPARTMENTS	125,208
Direct Billings	286,874



OCONTO COUNTY, WISCONSIN
FY 2010 OMB A-87 COST ALLOCATION PLAN
Detail Of Allocated Costs

Department

Total Plan Allocated

Unallocated	671,947
Total	<u>3,050,008</u>



OCONTO COUNTY, WISCONSIN
FY 2010 OMB A-87 COST ALLOCATION PLAN
Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
BUILDING USE		
1.4.1 Courthouse Bldg A	Useable Square Footage of Occupant Space	County Courthouse Blueprints
1.4.2 Courthouse Bldg B-C	Useable Square Footage of Occupant Space	County Courthouse Blueprints
EQUIPMENT USE		
2.4.1 Equip Use	Cost of Equipment by Department	County Financial Report & 2010 Use Allowance Worksheet
2.4.2 DP Eqp/Software	Cost of Computer Equipment & IT Software by Dept	County Financial Report & 2010 Use Allowance Worksheet
SPECIAL ACCOUNTING		
3.4.1 General Audit	Total Transactions by Dept Not Billed/Identified	2010 County Financial & Audit Records
3.4.2 Dept Audit	2010 Audit Costs Incurred by Department	County Financials & Audit Report
3.4.3 Cost Plan	Percentage of Consultant Effort by Department	2010 Counsulatant Time Reports
MAINTENANCE		
4.4.1 Courthouse Bldg A	Useable Square Footage of Occupant Space	County Courthouse Blueprints
4.4.2 New Bldg B	Usable Square Footage of Occupant Space	County Courthouse Blueprints
4.4.3 New Bldg C	Usable Square Footage of Occupant Space	County Courthouse Blueprints
4.4.4 Courthouse Cleaning	Combined Square Footage of occupant Departments excl. Juvenile Detn. &	County Blueprints
4.4.5 Other Departments	Direct to Other Departments	County Financial Statements
COUNTY CLERK		
5.4.1 Accounting	Total General Checks weighting DHS @ 25%	County Financial Records Count
5.4.2 Switchboard	Number of telephone Extensions by Department	2010 County Telephone Directory
5.4.3 Admin Coord	Direct Allocation to Admin. Coordinator	2010 Employee Time Study Reports (PARS)
5.4.4 Insurance	Direct Allocation to Insurance Department	2010 Employee Time Study Reports (PARS)
ADMINISTRATIVE COORDINATOR		
6.4.1 Admin Coord	Analysis of Effort Expended by Department	2010 Time Allocations - Personal Activity Reports
6.4.2 Personnel	Number of Employees by Department in 2010	County Personnel Directory and Transaction Summary Worksheet
6.4.3 Budget	Accounts Payable Transactions Processed by Dept.	County Financial Records and Transaction Summary Worksheet
6.4.4 Risk Mgmt	Direct Allocation to Insurance Department	2010 Employee Time Study Reports (PARS)
6.4.5 Emg Mgmt	Direct Allocation to Emergency Mgmt.	2010 Employee Time Study Reports (PARS)



OCONTO COUNTY, WISCONSIN
FY 2010 OMB A-87 COST ALLOCATION PLAN
Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
INSURANCE		
7.4.1 Risk Mgmt	Number of Employees by Department in 2010	County Personnel Directory and Transaction Summary Worksheet
7.4.2 Gen Liability	Number of Employees by Dept. not Billed Directly	County Personnel and Insurance Records
7.4.3 Property Liab	Usable Square Footage of Occupant Depts. Not Billed Directly	Courthouse Blueprints & Insurance Records
7.4.4 Worker's Comp	Salaries & Wages Paid by Depat. In 2010	County Financial Records & Insurance Records
7.4.5 Employee Cov	Number of Employees by Dept.	County Personnel and Insurance Records
7.4.6 Billed Insurance	Actual Insurance Premiums billed Directly to certain depts.	County Financial & Insurance Records
FINANCE DEPARTMENT		
8.4.1 Payroll	Number of Payroll Checks Issued By Dept. in 2010	County Financial Records
8.4.2 Acctg Budget	Total General Checks weighting DHS @ 25%	County Financial Records Count
INFORMATION SERVICES		
9.4.1 General Support	Number of Computer Devices by Department	Information Services 2010 Inventory Report
9.4.2 Dept Support	Analysis of Effort Expended on each Department in 2010	Information Services 2010 Helpstar Reports
9.4.3 Direct Support	Direct Allocation to Billed Departments	Information Services Chargebacks and County Financial Records
COUNTY TREASURER		
10.4.1 Checking	Total General & Payroll Checks Issued by Department	County Financial Records
10.4.2 Gen Receipts	Annual General Receipts Processed by Department	County Financial Records
CORPORATION COUNSEL		
11.4.1 Child Support	Direct Allocation to Child Support Program	Analysis of 2010 Child Support Monthly Statements & Supporting Data
11.4.2 Legal Counsel	Percentage of Effort Afforded County Departments in 2010	Corp Counsel Time Records
LABOR RELATIONS		
12.4.1 Labor Relations	Total Number of Employees in Each County Department	County Personnel Records
CIRCUIT COURT-ADM		
13.4.1 Child Support	Direct Allocation to Child Support Program	Analysis of 2010 Child Support Monthly Statements & Supporting Data
FAMILY COURT COMMISSIONER		
14.4.1 Child Support	Direct Allocation to Child Support Program	Analysis of 2010 Child Support Monthly Statements & Supporting Data



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

BUILDING USE

Nature and Extent of Services

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 \$22,346 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
FY 2010 OMB A-87 COST ALLOCATION PLAN
Schedule .2 - Costs To Be Allocated
For Department BUILDING USE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
SPECIAL ACCOUNTING		433	433	
Total Allocated Additions:		433	433	433
Building Use Charge	228,224			
Interest Expense	21,346			
Total Departmental Cost Adjustments:	249,570			249,570
Total To Be Allocated:	249,570	433		250,003



OCONTO COUNTY, WISCONSIN
FY 2010 OMB A-87 COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department BUILDING USE

	Total	General & Admin	Courthouse Bldg A	Courthouse Bldg B-C
Wages & Benefits				
Salaries & Wages	0	0	0	0
Fringe Benefits	0	0	0	0
Departmental Totals				
Total Expenditures	0	0	0	0
Deductions				
Total Deductions	0	0	0	0
Cost Adjustments				
Building Use Charge	228,224	0	53,732	174,492
Interest Expense	21,346	0	0	21,346
Functional Cost	249,570	0	53,732	195,838
Allocation Step 1				
1st Allocation	249,570	0	53,732	195,838
Allocation Step 2				
Inbound- All Others	433	433	0	0
Reallocate Admin Costs		(433)	93	340
2nd Allocation	433	0	93	340
Total For 01 BUILDING USE				
Total Allocated	250,003	0	53,825	196,178



OCONTO COUNTY, WISCONSIN
FY 2010 OMB A-87 COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE

Activity - Courthouse Bldg A

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COUNTY CLERK	1,066	8.5396	4,589		4,589	8	4,597
INFORMATION SERVICES	1,276	10.2219	5,492		5,492	10	5,502
COUNTY TREASURER	839	6.7211	3,611		3,611	6	3,617
SHERIFF'S DEPARTMENT	1,020	8.1711	4,391		4,391	8	4,399
JAIL	110	0.8812	473		473	1	474
EMERGENCY MANAGEMENT	400	3.2044	1,722		1,722	3	1,725
PARKS/FORESTRY	1,651	13.2260	7,107		7,107	10	7,117
ZONING	1,321	10.5824	5,686		5,686	10	5,696
UW EXTENSION	1,587	12.7133	6,831		6,831	12	6,843
VETERANS	617	4.9427	2,656		2,656	5	2,661
REGISTER OF DEEDS	1,295	10.3741	5,574		5,574	10	5,584
OTHER DEPARTMENTS	1,301	10.4222	5,600		5,600	10	5,610
SubTotal	12,483	100.0000	53,732		53,732	93	53,825
Total	12,483	100.0000	53,732		53,732	93	53,825

Allocation Basis: Useable Square Footage of Occupant Space

Allocation Source: County Courthouse Blueprints



OCONTO COUNTY, WISCONSIN
FY 2010 OMB A-87 COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE

Activity - Courthouse Bldg B-C

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MAINTENANCE	1,869	2.2317	4,371		4,371	8	4,379
CORPORATION COUNSEL	117	0.1397	274		274		274
CIRCUIT COURT-ADM	2,253	2.6902	5,269		5,269	9	5,278
FAMILY COURT COMMISSIONER	669	0.7988	1,564		1,564	3	1,567
SHERIFF'S DEPARTMENT	16,123	19.2520	37,703		37,703	65	37,768
CHILD SUPPORT	1,138	1.3589	2,661		2,661	5	2,666
HUMAN SERVICES	27,621	32.9817	64,589		64,589	112	64,701
JUVENILE DETENTION	3,072	3.6682	7,184		7,184	12	7,196
JAIL	12,291	14.6763	28,742		28,742	50	28,792
DISTRICT ATTORNEY	1,527	1.8233	3,571		3,571	6	3,577
CLERK OF COURT	2,642	3.1547	6,178		6,178	11	6,189
PROBATE/COURT & JURY	14,425	17.2245	33,732		33,732	59	33,791
SubTotal	83,747	100.0000	195,838		195,838	340	196,178
Total	83,747	100.0000	195,838		195,838	340	196,178

Allocation Basis: Useable Square Footage of Occupant Space

Allocation Source: County Courthouse Blueprints



OCONTO COUNTY, WISCONSIN
FY 2010 OMB A-87 COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department BUILDING USE

Receiving Department	Total	Courthouse Bldg A	Courthouse Bldg B-C
MAINTENANCE	4,379	0	4,379
COUNTY CLERK	4,597	4,597	0
INFORMATION SERVICES	5,502	5,502	0
COUNTY TREASURER	3,617	3,617	0
CORPORATION COUNSEL	274	0	274
CIRCUIT COURT-ADM	5,278	0	5,278
FAMILY COURT	1,567	0	1,567
SHERIFF'S DEPARTMENT	42,167	4,399	37,768
CHILD SUPPORT	2,666	0	2,666
HUMAN SERVICES	64,701	0	64,701
JUVENILE DETENTION	7,196	0	7,196
JAIL	29,266	474	28,792
DISTRICT ATTORNEY	3,577	0	3,577
CLERK OF COURT	6,189	0	6,189
PROBATE/COURT & JURY	33,791	0	33,791
EMERGENCY	1,725	1,725	0
PARKS/FORESTRY	7,117	7,117	0
ZONING	5,696	5,696	0
UW EXTENSION	6,843	6,843	0
VETERANS	2,661	2,661	0
REGISTER OF DEEDS	5,584	5,584	0
OTHER DEPARTMENTS	5,610	5,610	0
Direct Billed	0	0	0
Total	250,003	53,825	196,178



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

EQUIPMENT USE

Nature and Extent of Services

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 \$46,488 is computed at 6.67% of \$697,285 (including 2010 outlay of \$161,082) 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 \$63,150, based on an estimated useful life of seven years, has been calculated ($\$442,049 / 7$). 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
FY 2010 OMB A-87 COST ALLOCATION PLAN
Schedule .2 - Costs To Be Allocated
For Department EQUIPMENT USE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
SPECIAL ACCOUNTING		433	433	
Total Allocated Additions:		433	433	433
Equipment Use Charge	109,638			
Total Departmental Cost Adjustments:	109,638			109,638
Total To Be Allocated:	109,638	433	110,071	110,071



OCONTO COUNTY, WISCONSIN
FY 2010 OMB A-87 COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department EQUIPMENT USE

	Total	General & Admin	Equip Use	DP Eqp/Software
Wages & Benefits				
Salaries & Wages	0	0	0	0
Fringe Benefits	0	0	0	0
Departmental Totals				
Total Expenditures	0	0	0	0
Deductions				
Total Deductions	0	0	0	0
Cost Adjustments				
Equipment Use Charge	109,638	0	46,488	63,150
Functional Cost	109,638	0	46,488	63,150
Allocation Step 1				
1st Allocation	109,638	0	46,488	63,150
Allocation Step 2				
Inbound- All Others	433	433	0	0
Reallocate Admin Costs		(433)	184	249
2nd Allocation	433	0	184	249
Total For 02 EQUIPMENT USE				
Total Allocated	110,071	0	46,672	63,399



OCONTO COUNTY, WISCONSIN
FY 2010 OMB A-87 COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department EQUIPMENT USE

Activity - Equip Use

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MAINTENANCE	261,257	94.7542	44,049		44,049	175	44,224
COUNTY CLERK	656	0.2379	111		111		111
FINANCE DEPARTMENT	2,194	0.7957	370		370	1	371
INFORMATION SERVICES	9,545	3.4618	1,609		1,609	6	1,615
COUNTY TREASURER	487	0.1766	82		82		82
CORPORATION COUNSEL	757	0.2746	128		128	1	129
FAMILY COURT COMMISSIONER	825	0.2992	139		139	1	140
SubTotal	275,721	100.0000	46,488		46,488	184	46,672
Total	275,721	100.0000	46,488		46,488	184	46,672

Allocation Basis: Cost of Equipment by Department

Allocation Source: County Financial Report & 2010 Use Allowance Worksheet



OCONTO COUNTY, WISCONSIN
FY 2010 OMB A-87 COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department EQUIPMENT USE

Activity - DP Eq/Software

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INFORMATION SERVICES	442,049	100.0000	63,150		63,150	249	63,399
SubTotal	442,049	100.0000	63,150		63,150	249	63,399
Total	442,049	100.0000	63,150		63,150	249	63,399

Allocation Basis: Cost of Computer Equipment & IT Software by Dept

Allocation Source: County Financial Report & 2010 Use Allowance Worksheet



OCONTO COUNTY, WISCONSIN
FY 2010 OMB A-87 COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department EQUIPMENT USE

Receiving Department	Total	Equip Use	DP Eqp/Software
MAINTENANCE	44,224	44,224	0
COUNTY CLERK	111	111	0
FINANCE DEPARTMENT	371	371	0
INFORMATION SERVICES	65,014	1,615	63,399
COUNTY TREASURER	82	82	0
CORPORATION COUNSEL	129	129	0
FAMILY COURT	140	140	0
Direct Billed	0	0	0
Total	110,071	46,672	63,399



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

SPECIAL ACCOUNTING

Nature and Extent of Services

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 2010 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
FY 2010 OMB A-87 COST ALLOCATION PLAN
Schedule .2 - Costs To Be Allocated
For Department SPECIAL ACCOUNTING

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	45,398			45,398
SPECIAL ACCOUNTING		326	326	
Total Allocated Additions:		326	326	326
Total To Be Allocated:	45,398	326		45,724



OCONTO COUNTY, WISCONSIN
FY 2010 OMB A-87 COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department SPECIAL ACCOUNTING

	Total	General & Admin	General Audit	Dept Audit	Cost Plan
Wages & Benefits					
Salaries & Wages	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
Other Expense & Cost					
Audit Cost	55,755	0	39,630	16,125	0
Cost Allocation Plan	6,410	0	0	0	6,410
Allocation to Depts Audits	(16,125)	0	0	(16,125)	0
Allocation to Depts Cost Plan	(642)	0	0	0	(642)
Departmental Totals					
Total Expenditures	45,398	0	39,630	0	5,768
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	45,398	0	39,630	0	5,768
Allocation Step 1					
1st Allocation	45,398	0	39,630	0	5,768
Allocation Step 2					
Inbound- All Others	326	326	0	0	0
Reallocate Admin Costs		(326)	285	0	41
2nd Allocation	326	0	285	0	41
Total For 04 SPECIAL ACCOUNTING					
Total Allocated	45,724	0	39,915	0	5,809



OCONTO COUNTY, WISCONSIN
FY 2010 OMB A-87 COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department SPECIAL ACCOUNTING

Activity - General Audit

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SPECIAL ACCOUNTING	11	0.0967	38		38		38
MAINTENANCE	369	3.2437	1,285		1,285	9	1,294
COUNTY CLERK	800	7.0323	2,787		2,787	20	2,807
ADMINISTRATIVE COORDINATOR	49	0.4307	171		171	1	172
FINANCE DEPARTMENT	65	0.5714	226		226	2	228
INFORMATION SERVICES	396	3.4810	1,380		1,380	10	1,390
COUNTY TREASURER	444	3.9030	1,547		1,547	11	1,558
CORPORATION COUNSEL	82	0.7208	286		286	2	288
LABOR RELATIONS	11	0.0967	38		38		38
CIRCUIT COURT-ADM	195	1.7141	679		679	5	684
FAMILY COURT COMMISSIONER	60	0.5274	209		209	2	211
SHERIFF'S DEPARTMENT	1,965	17.2734	6,844		6,844	49	6,893
JUVENILE DETENTION	299	2.6283	1,042		1,042	7	1,049
JAIL	988	8.6850	3,442		3,442	25	3,467
DISTRICT ATTORNEY	319	2.8041	1,111		1,111	8	1,119
CLERK OF COURT	978	8.5970	3,407		3,407	25	3,432
PROBATE/COURT & JURY	81	0.7120	282		282	2	284
EMERGENCY MANAGEMENT	115	1.0109	401		401	3	404
PARKS/FORESTRY	886	7.7883	3,087		3,087	22	3,109
LAND INFORMATION/SURVEYOR	279	2.4525	972		972	7	979
UW EXTENSION	392	3.4459	1,366		1,366	10	1,376
VETERANS	314	2.7602	1,094		1,094	8	1,102
REGISTER OF DEEDS	418	3.6744	1,456		1,456	10	1,466
OTHER DEPARTMENTS	1,860	16.3502	6,480		6,480	47	6,527
SubTotal	11,376	100.0000	39,630		39,630	285	39,915
Total	11,376	100.0000	39,630		39,630	285	39,915



OCONTO COUNTY, WISCONSIN
FY 2010 OMB A-87 COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department SPECIAL ACCOUNTING

Allocation Basis: Total Transactions by Dept Not Billed/Identified

Allocation Source: 2010 County Financial & Audit Records

OCONTO COUNTY, WISCONSIN
FY 2010 OMB A-87 COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department SPECIAL ACCOUNTING

Activity - Dept Audit

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHILD SUPPORT	0			-1,221	-1,221		-1,221
HUMAN SERVICES	0			-10,956	-10,956		-10,956
HIGHWAY	0			-3,360	-3,360		-3,360
RECYCLING	0			-360	-360		-360
LAND CONSERVATION	0			-870	-870		-870
OTHER DEPARTMENTS	0			-642	-642		-642
SubTotal	0			-17,409	-17,409		-17,409
Direct Billed				17,409	17,409		17,409
Total	0						

Allocation Basis: 2010 Audit Costs Incurred by Department

Allocation Source: County Financials & Audit Report



OCONTO COUNTY, WISCONSIN
FY 2010 OMB A-87 COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department SPECIAL ACCOUNTING

Activity - Cost Plan

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
BUILDING USE	7	7.5000	433		433		433
EQUIPMENT USE	7	7.5000	433		433		433
SPECIAL ACCOUNTING	5	5.0000	288		288		288
MAINTENANCE	5	5.0000	288		288	3	291
COUNTY CLERK	5	5.0000	288		288	3	291
ADMINISTRATIVE COORDINATOR	5	5.0000	288		288	3	291
INSURANCE	10	10.0000	581		581		581
FINANCE DEPARTMENT	10	10.0000	577		577	5	582
INFORMATION SERVICES	5	5.0000	288		288	3	291
COUNTY TREASURER	5	5.0000	288		288	3	291
CORPORATION COUNSEL	5	5.0000	288		288	3	291
LABOR RELATIONS	5	5.0000	288		288	3	291
CIRCUIT COURT-ADM	5	5.0000	288		288	3	291
FAMILY COURT COMMISSIONER	5	5.0000	288		288	3	291
CHILD SUPPORT	5	5.0000	288	-321	-33	3	-30
HUMAN SERVICES	5	5.0000	288	-321	-33	3	-30
OTHER DEPARTMENTS	5	5.0000	288		288	3	291
SubTotal	100	100.0000	5,768	-642	5,126	41	5,167
Direct Billed				642	642		642
Total	100	100.0000	5,768		5,768	41	5,809

Allocation Basis: Percentage of Consultant Effort by Department
 Allocation Source: 2010 Counsulatant Time Reports



OCONTO COUNTY, WISCONSIN
FY 2010 OMB A-87 COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department SPECIAL ACCOUNTING

Receiving Department	Total	General Audit	Dept Audit	Cost Plan
BUILDING USE	433	0	0	433
EQUIPMENT USE	433	0	0	433
SPECIAL ACCOUNTING	326	38	0	288
MAINTENANCE	1,585	1,294	0	291
COUNTY CLERK	3,098	2,807	0	291
ADMINISTRATIVE	463	172	0	291
INSURANCE	581	0	0	581
FINANCE DEPARTMENT	810	228	0	582
INFORMATION SERVICES	1,681	1,390	0	291
COUNTY TREASURER	1,849	1,558	0	291
CORPORATION COUNSEL	579	288	0	291
LABOR RELATIONS	329	38	0	291
CIRCUIT COURT-ADM	975	684	0	291
FAMILY COURT	502	211	0	291
SHERIFF'S DEPARTMENT	6,893	6,893	0	0
CHILD SUPPORT	(1,251)	0	(1,221)	(30)
HUMAN SERVICES	(10,986)	0	(10,956)	(30)
JUVENILE DETENTION	1,049	1,049	0	0
JAIL	3,467	3,467	0	0
DISTRICT ATTORNEY	1,119	1,119	0	0
CLERK OF COURT	3,432	3,432	0	0
PROBATE/COURT & JURY	284	284	0	0
EMERGENCY	404	404	0	0
HIGHWAY	(3,360)	0	(3,360)	0
PARKS/FORESTRY	3,109	3,109	0	0
RECYCLING	(360)	0	(360)	0
LAND CONSERVATION	(870)	0	(870)	0
LAND	979	979	0	0
UW EXTENSION	1,376	1,376	0	0
VETERANS	1,102	1,102	0	0
REGISTER OF DEEDS	1,466	1,466	0	0
OTHER DEPARTMENTS	6,176	6,527	(642)	291



OCONTO COUNTY, WISCONSIN
FY 2010 OMB A-87 COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department SPECIAL ACCOUNTING

Receiving Department	Total	General Audit	Dept Audit	Cost Plan
Direct Billed	18,051	0	17,409	642
Total	<u>45,724</u>	<u>39,915</u>	<u>0</u>	<u>5,809</u>



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

MAINTENANCE

Nature and Extent of Services

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 for 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
FY 2010 OMB A-87 COST ALLOCATION PLAN
Schedule .2 - Costs To Be Allocated
For Department MAINTENANCE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	660,293			660,293
Late Fees	(26)			
Publications-Legal Notice	(233)			
Capital Projects - Carpeting	(29,922)			
Total Deductions:	(30,181)			(30,181)
BUILDING USE	4,371	8	4,379	
EQUIPMENT USE	44,049	175	44,224	
SPECIAL ACCOUNTING	1,573	12	1,585	
MAINTENANCE		12,841	12,841	
COUNTY CLERK		931	931	
ADMINISTRATIVE COORDINATOR		4,143	4,143	
INSURANCE		8,415	8,415	
FINANCE DEPARTMENT		3,923	3,923	
INFORMATION SERVICES		2,923	2,923	
COUNTY TREASURER		1,152	1,152	
CORPORATION COUNSEL		941	941	
LABOR RELATIONS		514	514	
Total Allocated Additions:	49,993	35,978	85,971	85,971
Total To Be Allocated:	680,105	35,978		716,083



**OCONTO COUNTY, WISCONSIN
FY 2010 OMB A-87 COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department MAINTENANCE**

	Total	General & Admin	Courthouse Bldg A	New Bldg B	New Bldg C
Wages & Benefits					
Salaries & Wages	176,128	30,523	43,257	28,374	73,974
Fringe Benefits	84,674	14,674	20,796	13,641	35,563
Other Expense & Cost					
Contracted Services	91,804	3,750	0	0	0
Leased Equip-Copiers	37	6	9	6	16
Utilities	152,935	26,504	37,561	24,638	64,232
Telephone	1,996	346	490	322	838
Equip Maint & Repairs	29,830	5,170	7,326	4,806	12,528
Ground Care & Maint	5,987	1,038	1,470	965	2,514
Building Maint & Repairs	66,206	11,473	16,260	10,666	27,807
Office Supplies	360	62	88	58	152
*Late Fees	26	26	0	0	0
Postage & Shipping	44	8	11	7	18
Photo Copying	428	74	105	69	180
*Publications-Legal Notice	233	233	0	0	0
Mileage	1,602	278	393	258	673
Janitorial Supplies	7,648	1,325	1,878	1,232	3,213
Recycling	547	95	134	88	230
Protective Clothing	750	130	184	121	315
Vehicle Main & Repairs	479	83	118	77	201
Computer Ntwk Support	120	21	29	19	51
Beyer Home Repairs & Maint	8,537	1,479	2,097	1,375	3,586
*Capital Projects - Carpeting	29,922	29,922	0	0	0
Departmental Totals					
Total Expenditures	660,293	127,220	132,206	86,722	226,091
Deductions					
Total Deductions	(30,181)	(30,181)	0	0	0
Functional Cost	630,112	97,039	132,206	86,722	226,091



OCONTO COUNTY, WISCONSIN
FY 2010 OMB A-87 COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department MAINTENANCE

	Total	General & Admin	Courthouse Bldg A	New Bldg B	New Bldg C
Allocation Step 1					
Inbound- All Others	49,993	0	14,853	9,744	25,396
Reallocate Admin Costs		(97,039)	24,475	16,055	41,854
1st Allocation	680,105	0	171,534	112,521	293,341
Allocation Step 2					
Inbound- All Others	35,978	0	10,689	7,012	18,277
2nd Allocation	35,978	0	10,689	7,012	18,277
Total For 05 MAINTENANCE					
Total Allocated	716,083	0	182,223	119,533	311,618



OCONTO COUNTY, WISCONSIN
FY 2010 OMB A-87 COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department MAINTENANCE

	Courthouse Cleaning	Other Departments
Wages & Benefits		
Salaries & Wages	0	0
Fringe Benefits	0	0
Other Expense & Cost		
Contracted Services	88,054	0
Leased Equip-Copiers	0	0
Utilities	0	0
Telephone	0	0
Equip Maint & Repairs	0	0
Ground Care & Maint	0	0
Building Maint & Repairs	0	0
Office Supplies	0	0
*Late Fees	0	0
Postage & Shipping	0	0
Photo Copying	0	0
*Publications-Legal Notice	0	0
Mileage	0	0
Janitorial Supplies	0	0
Recycling	0	0
Protective Clothing	0	0
Vehicle Main & Repairs	0	0
Computer Ntwk Support	0	0
Beyer Home Repairs & Maint	0	0
*Capital Projects - Carpeting	0	0
Departmental Totals		
Total Expenditures	88,054	0
Deductions		
Total Deductions	0	0
Functional Cost	88,054	0



OCONTO COUNTY, WISCONSIN
FY 2010 OMB A-87 COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department MAINTENANCE

	Courthouse Cleaning	Other Departments
Allocation Step 1		
Inbound- All Others	0	0
Reallocate Admin Costs	14,655	0
1st Allocation	102,709	0
Allocation Step 2		
Inbound- All Others	0	0
2nd Allocation	0	0
Total For 05 MAINTENANCE		
Total Allocated	102,709	0



OCONTO COUNTY, WISCONSIN
FY 2010 OMB A-87 COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department MAINTENANCE

Activity - Courthouse Bldg A

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COUNTY CLERK	1,066	8.0144	13,747		13,747	857	14,604
ADMINISTRATIVE COORDINATOR	214	1.6089	2,760		2,760	172	2,932
FINANCE DEPARTMENT	604	4.5410	7,789		7,789	485	8,274
INFORMATION SERVICES	1,276	9.5933	16,456		16,456	1,025	17,481
COUNTY TREASURER	839	6.3078	10,820		10,820	674	11,494
SHERIFF'S DEPARTMENT	1,020	7.6686	13,154		13,154	820	13,974
JAIL	110	0.8270	1,419		1,419	88	1,507
EMERGENCY MANAGEMENT	400	3.0073	5,159		5,159	321	5,480
PARKS/FORESTRY	1,651	12.4127	21,292		21,292	1,327	22,619
ZONING	1,321	9.9316	17,036		17,036	1,062	18,098
UW EXTENSION	1,587	11.9314	20,466		20,466	1,275	21,741
VETERANS	617	4.6387	7,957		7,957	496	8,453
REGISTER OF DEEDS	1,295	9.7361	16,701		16,701	1,041	17,742
OTHER DEPARTMENTS	1,301	9.7812	16,778		16,778	1,046	17,824
SubTotal	13,301	100.0000	171,534		171,534	10,689	182,223
Total	13,301	100.0000	171,534		171,534	10,689	182,223

Allocation Basis: Useable Square Footage of Occupant Space

Allocation Source: County Courthouse Blueprints



OCONTO COUNTY, WISCONSIN
FY 2010 OMB A-87 COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department MAINTENANCE

Activity - New Bldg B

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SHERIFF'S DEPARTMENT	16,123	51.2069	57,619		57,619	3,591	61,210
JUVENILE DETENTION	3,072	9.7567	10,978		10,978	684	11,662
JAIL	12,291	39.0364	43,924		43,924	2,737	46,661
SubTotal	31,486	100.0000	112,521		112,521	7,012	119,533
Total	31,486	100.0000	112,521		112,521	7,012	119,533

Allocation Basis: Usable Square Footage of Occupant Space

Allocation Source: County Courthouse Blueprints

OCONTO COUNTY, WISCONSIN
FY 2010 OMB A-87 COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department MAINTENANCE

Activity - New Bldg C

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MAINTENANCE	1,869	3.5763	10,491		10,491		10,491
CORPORATION COUNSEL	117	0.2239	657		657	42	699
CIRCUIT COURT-ADM	2,253	4.3111	12,646		12,646	817	13,463
FAMILY COURT COMMISSIONER	669	1.2801	3,755		3,755	243	3,998
CHILD SUPPORT	1,138	2.1775	6,388		6,388	413	6,801
HUMAN SERVICES	27,621	52.8520	155,035		155,035	10,018	165,053
DISTRICT ATTORNEY	1,527	2.9219	8,571		8,571	554	9,125
CLERK OF COURT	2,642	5.0554	14,830		14,830	958	15,788
PROBATE/COURT & JURY	14,425	27.6018	80,968		80,968	5,232	86,200
SubTotal	52,261	100.0000	293,341		293,341	18,277	311,618
Total	52,261	100.0000	293,341		293,341	18,277	311,618

Allocation Basis: Usable Square Footage of Occupant Space

Allocation Source: County Courthouse Blueprints



OCONTO COUNTY, WISCONSIN
FY 2010 OMB A-87 COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department MAINTENANCE

Activity - Courthouse Cleaning

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MAINTENANCE	1,869	2.2881	2,350		2,350		2,350
COUNTY CLERK	1,066	1.3050	1,340		1,340		1,340
ADMINISTRATIVE COORDINATOR	214	0.2620	269		269		269
FINANCE DEPARTMENT	604	0.7394	759		759		759
INFORMATION SERVICES	1,276	1.5621	1,604		1,604		1,604
COUNTY TREASURER	839	1.0271	1,055		1,055		1,055
CORPORATION COUNSEL	117	0.1432	147		147		147
CIRCUIT COURT-ADM	2,253	2.7582	2,833		2,833		2,833
FAMILY COURT COMMISSIONER	669	0.8190	841		841		841
SHERIFF'S DEPARTMENT	17,143	20.9867	21,555		21,555		21,555
CHILD SUPPORT	1,138	1.3932	1,431		1,431		1,431
HUMAN SERVICES	27,621	33.8139	34,732		34,732		34,732
JAIL	110	0.1347	138		138		138
DISTRICT ATTORNEY	1,527	1.8694	1,920		1,920		1,920
CLERK OF COURT	2,642	3.2344	3,322		3,322		3,322
PROBATE/COURT & JURY	14,425	17.6593	18,138		18,138		18,138
EMERGENCY MANAGEMENT	400	0.4897	503		503		503
PARKS/FORESTRY	1,651	2.0212	2,076		2,076		2,076
ZONING	1,321	1.6172	1,661		1,661		1,661
UW EXTENSION	1,587	1.9428	1,995		1,995		1,995
VETERANS	617	0.7553	776		776		776
REGISTER OF DEEDS	1,295	1.5854	1,628		1,628		1,628
OTHER DEPARTMENTS	1,301	1.5927	1,636		1,636		1,636
SubTotal	81,685	100.0000	102,709		102,709		102,709
Total	81,685	100.0000	102,709		102,709		102,709



OCONTO COUNTY, WISCONSIN
FY 2010 OMB A-87 COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department MAINTENANCE

Allocation Basis: Combined Square Footage of occupant Departments excl. Juvenile Detn. &

Allocation Source: County Blueprints

OCONTO COUNTY, WISCONSIN
FY 2010 OMB A-87 COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department MAINTENANCE

Activity - Other Departments

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Activity has no Allocatable Costs							
SubTotal							
Total							

Allocation Basis: Direct to Other Departments
 Allocation Source: County Financial Statements



OCONTO COUNTY, WISCONSIN
FY 2010 OMB A-87 COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department MAINTENANCE

Receiving Department	Total	Courthouse Bldg A	New Bldg B	New Bldg C	Courthouse Cleaning	Other Departments
MAINTENANCE	12,841	0	0	10,491	2,350	0
COUNTY CLERK	15,944	14,604	0	0	1,340	0
ADMINISTRATIVE	3,201	2,932	0	0	269	0
FINANCE DEPARTMENT	9,033	8,274	0	0	759	0
INFORMATION SERVICES	19,085	17,481	0	0	1,604	0
COUNTY TREASURER	12,549	11,494	0	0	1,055	0
CORPORATION COUNSEL	846	0	0	699	147	0
CIRCUIT COURT-ADM	16,296	0	0	13,463	2,833	0
FAMILY COURT	4,839	0	0	3,998	841	0
SHERIFF'S DEPARTMENT	96,739	13,974	61,210	0	21,555	0
CHILD SUPPORT	8,232	0	0	6,801	1,431	0
HUMAN SERVICES	199,785	0	0	165,053	34,732	0
JUVENILE DETENTION	11,662	0	11,662	0	0	0
JAIL	48,306	1,507	46,661	0	138	0
DISTRICT ATTORNEY	11,045	0	0	9,125	1,920	0
CLERK OF COURT	19,110	0	0	15,788	3,322	0
PROBATE/COURT & JURY	104,338	0	0	86,200	18,138	0
EMERGENCY	5,983	5,480	0	0	503	0
PARKS/FORESTRY	24,695	22,619	0	0	2,076	0
ZONING	19,759	18,098	0	0	1,661	0
UW EXTENSION	23,736	21,741	0	0	1,995	0
VETERANS	9,229	8,453	0	0	776	0
REGISTER OF DEEDS	19,370	17,742	0	0	1,628	0
OTHER DEPARTMENTS	19,460	17,824	0	0	1,636	0
Direct Billed	0	0	0	0	0	0
Total	716,083	182,223	119,533	311,618	102,709	0



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

COUNTY CLERK

Nature and Extent of Services

The Office of the County Clerk is responsible for issuing licenses, administering elections, providing support to the County Board, and 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 2010. A weighting factor has been applied to Human Services due to a reduced effort afforded 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 Clerk's office provides assistance to the Administrative Coordinator. These costs have been identified and allocated directly to the Administrative Coordinator for further allocation.
- **Insurance/Risk Management:** This function includes time spent administering the County's 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
FY 2010 OMB A-87 COST ALLOCATION PLAN
Schedule .2 - Costs To Be Allocated
For Department COUNTY CLERK

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	258,994			258,994
BUILDING USE	4,589	8	4,597	
EQUIPMENT USE	111		111	
SPECIAL ACCOUNTING	3,075	23	3,098	
MAINTENANCE	15,087	857	15,944	
COUNTY CLERK		456	456	
ADMINISTRATIVE COORDINATOR		2,226	2,226	
INSURANCE		7,418	7,418	
FINANCE DEPARTMENT		2,436	2,436	
INFORMATION SERVICES		10,593	10,593	
COUNTY TREASURER		2,744	2,744	
CORPORATION COUNSEL		1,883	1,883	
LABOR RELATIONS		514	514	
Total Allocated Additions:	22,862	29,158	52,020	52,020
Total To Be Allocated:	281,856	29,158		311,014



**OCONTO COUNTY, WISCONSIN
 FY 2010 OMB A-87 COST ALLOCATION PLAN
 Schedule .3 - Costs Allocated By Activity
 For Department COUNTY CLERK**

	Total	General & Admin	Accounting	Switchboard	Admin Coord
Wages & Benefits					
Salaries & Wages	109,889	34,692	13,253	1,527	5,714
Fringe Benefits	65,089	20,549	7,850	905	3,385
Other Expense & Cost					
Telephone	482	152	58	7	25
Office Supplies	918	290	111	13	48
Postage & Shipping	467	147	56	6	24
Photocopy & Printing	1,534	484	185	21	80
Puplications - Legal	77	0	0	0	0
Dues-Registration-Tuition	528	167	64	7	27
Notary Fees	45	14	5	1	2
Mileage & Lodging	611	193	74	8	32
Computer Network Support	300	95	36	4	16
Election Costs	79,054	0	0	0	0
Departmental Totals					
Total Expenditures	258,994	56,783	21,692	2,499	9,353
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	258,994	56,783	21,692	2,499	9,353
Allocation Step 1					
Inbound- All Others	22,862	0	4,028	464	1,738
Reallocate Admin Costs		(56,783)	6,489	748	2,798
Unallocated Costs	(229,030)	0	0	0	0
1st Allocation	52,826	0	32,209	3,711	13,889
Allocation Step 2					
Inbound- All Others	29,158	0	5,138	592	2,216
Unallocated Costs	(20,731)	0	0	0	0
2nd Allocation	8,427	0	5,138	592	2,216



OCONTO COUNTY, WISCONSIN
FY 2010 OMB A-87 COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department COUNTY CLERK

	Total	General & Admin	Accounting	Switchboard	Admin Coord
Total For 09 COUNTY CLERK					
Total Allocated	61,253	0	37,347	4,303	16,105



**OCONTO COUNTY, WISCONSIN
 FY 2010 OMB A-87 COST ALLOCATION PLAN
 Schedule .3 - Costs Allocated By Activity
 For Department COUNTY CLERK**

	Insurance	Gen Gov
Wages & Benefits		
Salaries & Wages	1,242	53,461
Fringe Benefits	736	31,664
Other Expense & Cost		
Telephone	5	235
Office Supplies	10	446
Postage & Shipping	5	229
Photocopy & Printing	17	747
Publications - Legal	0	77
Dues-Registration-Tuition	6	257
Notary Fees	1	22
Mileage & Lodging	7	297
Computer Network Support	3	146
Election Costs	0	79,054
Departmental Totals		
Total Expenditures	2,032	166,635
Deductions		
Total Deductions	0	0
Functional Cost	2,032	166,635
Allocation Step 1		
Inbound- All Others	377	16,255
Reallocate Admin Costs	608	46,140
Unallocated Costs	0	(229,030)
1st Allocation	3,017	0
Allocation Step 2		
Inbound- All Others	481	20,731
Unallocated Costs	0	(20,731)
2nd Allocation	481	0



OCONTO COUNTY, WISCONSIN
FY 2010 OMB A-87 COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department COUNTY CLERK

	Insurance	Gen Gov
Total For 09 COUNTY CLERK		
Total Allocated	3,498	0



OCONTO COUNTY, WISCONSIN
FY 2010 OMB A-87 COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department COUNTY CLERK

Activity - Accounting

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MAINTENANCE	227	2.8357	913		913		913
COUNTY CLERK	100	1.2492	402		402		402
ADMINISTRATIVE COORDINATOR	22	0.2748	89		89	15	104
INSURANCE	44	0.5497	177		177	29	206
FINANCE DEPARTMENT	11	0.1374	44		44	7	51
INFORMATION SERVICES	177	2.2111	712		712	118	830
COUNTY TREASURER	243	3.0356	978		978	163	1,141
CORPORATION COUNSEL	33	0.4122	133		133	22	155
LABOR RELATIONS	11	0.1374	44		44	7	51
CIRCUIT COURT-ADM	11	0.1374	44		44	7	51
FAMILY COURT COMMISSIONER	22	0.2748	89		89	15	104
SHERIFF'S DEPARTMENT	387	4.8345	1,557		1,557	259	1,816
CHILD SUPPORT	66	0.8245	266		266	44	310
HUMAN SERVICES	1,427	17.8264	5,742		5,742	955	6,697
JUVENILE DETENTION	22	0.2748	89		89	15	104
JAIL	166	2.0737	668		668	111	779
CLERK OF COURT	896	11.1930	3,605		3,605	600	4,205
PROBATE/COURT & JURY	66	0.8245	266		266	44	310
EMERGENCY MANAGEMENT	44	0.5497	177		177	29	206
HIGHWAY	1,704	21.2866	6,855		6,855	1,141	7,996
PARKS/FORESTRY	631	7.8826	2,539		2,539	422	2,961
RECYCLING	232	2.8982	933		933	155	1,088
LAND CONSERVATION	77	0.9619	310		310	52	362
ZONING	83	1.0369	334		334	56	390
LAND INFORMATION/SURVEYOR	55	0.6871	221		221	37	258
UW EXTENSION	199	2.4859	801		801	133	934



OCONTO COUNTY, WISCONSIN
FY 2010 OMB A-87 COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department COUNTY CLERK

Activity - Accounting

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
VETERANS	44	0.5497	177		177	29	206
OTHER DEPARTMENTS	1,005	12.5547	4,044		4,044	673	4,717
SubTotal	8,005	100.0000	32,209		32,209	5,138	37,347
Total	8,005	100.0000	32,209		32,209	5,138	37,347

Allocation Basis: Total General Checks weighting DHS @ 25%

Allocation Source: County Financial Records Count

OCONTO COUNTY, WISCONSIN
FY 2010 OMB A-87 COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department COUNTY CLERK

Activity - Switchboard

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MAINTENANCE	1	0.4854	18		18		18
COUNTY CLERK	3	1.4563	54		54		54
ADMINISTRATIVE COORDINATOR	2	0.9709	36		36	6	42
FINANCE DEPARTMENT	2	0.9709	36		36	6	42
INFORMATION SERVICES	7	3.3981	126		126	21	147
COUNTY TREASURER	2	0.9709	36		36	6	42
CORPORATION COUNSEL	2	0.9709	36		36	6	42
LABOR RELATIONS	2	0.9709	36		36	6	42
CIRCUIT COURT-ADM	6	2.9126	108		108	18	126
FAMILY COURT COMMISSIONER	2	0.9709	36		36	6	42
SHERIFF'S DEPARTMENT	12	5.8252	216		216	35	251
CHILD SUPPORT	6	2.9126	108		108	18	126
HUMAN SERVICES	78	37.8641	1,407		1,407	224	1,631
JUVENILE DETENTION	2	0.9709	36		36	6	42
JAIL	2	0.9709	36		36	6	42
DISTRICT ATTORNEY	6	2.9126	108		108	18	126
CLERK OF COURT	6	2.9126	108		108	18	126
PROBATE/COURT & JURY	6	2.9126	108		108	18	126
EMERGENCY MANAGEMENT	2	0.9709	36		36	6	42
HIGHWAY	8	3.8835	144		144	23	167
PARKS/FORESTRY	3	1.4563	54		54	9	63
RECYCLING	1	0.4854	18		18	3	21
LAND CONSERVATION	6	2.9126	108		108	18	126
ZONING	4	1.9417	72		72	12	84
LAND INFORMATION/SURVEYOR	7	3.3981	126		126	21	147
UW EXTENSION	12	5.8252	216		216	35	251



OCONTO COUNTY, WISCONSIN
FY 2010 OMB A-87 COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department COUNTY CLERK

Activity - Switchboard

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
VETERANS	2	0.9709	36		36	6	42
REGISTER OF DEEDS	4	1.9417	72		72	12	84
OTHER DEPARTMENTS	10	4.8544	180		180	29	209
SubTotal	206	100.0000	3,711		3,711	592	4,303
Total	206	100.0000	3,711		3,711	592	4,303

Allocation Basis: Number of telephone Extensions by Department

Allocation Source: 2010 County Telephone Directory

OCONTO COUNTY, WISCONSIN
FY 2010 OMB A-87 COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department COUNTY CLERK

Activity - Admin Coord

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ADMINISTRATIVE COORDINATOR	100	100.0000	13,889		13,889	2,216	16,105
SubTotal	100	100.0000	13,889		13,889	2,216	16,105
Total	100	100.0000	13,889		13,889	2,216	16,105

Allocation Basis: Direct Allocation to Admin. Coordinator

Allocation Source: 2010 Employee Time Study Reports (PARS)



OCONTO COUNTY, WISCONSIN
FY 2010 OMB A-87 COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department COUNTY CLERK

Activity - Insurance

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INSURANCE	100	100.0000	3,017		3,017	481	3,498
SubTotal	100	100.0000	3,017		3,017	481	3,498
Total	100	100.0000	3,017		3,017	481	3,498

Allocation Basis: Direct Allocation to Insurance Department

Allocation Source: 2010 Employee Time Study Reports (PARS)



OCONTO COUNTY, WISCONSIN
FY 2010 OMB A-87 COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department COUNTY CLERK

Receiving Department	Total	Accounting	Switchboard	Admin Coord	Insurance
MAINTENANCE	931	913	18	0	0
COUNTY CLERK	456	402	54	0	0
ADMINISTRATIVE	16,251	104	42	16,105	0
INSURANCE	3,704	206	0	0	3,498
FINANCE DEPARTMENT	93	51	42	0	0
INFORMATION SERVICES	977	830	147	0	0
COUNTY TREASURER	1,183	1,141	42	0	0
CORPORATION COUNSEL	197	155	42	0	0
LABOR RELATIONS	93	51	42	0	0
CIRCUIT COURT-ADM	177	51	126	0	0
FAMILY COURT	146	104	42	0	0
SHERIFF'S DEPARTMENT	2,067	1,816	251	0	0
CHILD SUPPORT	436	310	126	0	0
HUMAN SERVICES	8,328	6,697	1,631	0	0
JUVENILE DETENTION	146	104	42	0	0
JAIL	821	779	42	0	0
DISTRICT ATTORNEY	126	0	126	0	0
CLERK OF COURT	4,331	4,205	126	0	0
PROBATE/COURT & JURY	436	310	126	0	0
EMERGENCY	248	206	42	0	0
HIGHWAY	8,163	7,996	167	0	0
PARKS/FORESTRY	3,024	2,961	63	0	0
RECYCLING	1,109	1,088	21	0	0
LAND CONSERVATION	488	362	126	0	0
ZONING	474	390	84	0	0
LAND	405	258	147	0	0
UW EXTENSION	1,185	934	251	0	0
VETERANS	248	206	42	0	0
REGISTER OF DEEDS	84	0	84	0	0
OTHER DEPARTMENTS	4,926	4,717	209	0	0



OCONTO COUNTY, WISCONSIN
FY 2010 OMB A-87 COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department COUNTY CLERK

Receiving Department	Total	Accounting	Switchboard	Admin Coord	Insurance
Direct Billed	0	0	0	0	0
Total	61,253	37,347	4,303	16,105	3,498



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

ADMINISTRATIVE COORDINATOR

Nature and Extent of Services

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 County's 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 2010.
- **Risk Management:** Costs associated with time spent as the County's Risk Manager are allocated directly to insurance for further allocation.
- **Information Systems:** Costs of time spent overseeing the operation of the County's 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
FY 2010 OMB A-87 COST ALLOCATION PLAN
Schedule .2 - Costs To Be Allocated
For Department ADMINISTRATIVE COORDINATOR

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	150,060			150,060
SPECIAL ACCOUNTING	459	4	463	
MAINTENANCE	3,029	172	3,201	
COUNTY CLERK	14,014	2,237	16,251	
ADMINISTRATIVE COORDINATOR		294	294	
INSURANCE		2,004	2,004	
FINANCE DEPARTMENT		574	574	
INFORMATION SERVICES		7,320	7,320	
COUNTY TREASURER		163	163	
CORPORATION COUNSEL		3,765	3,765	
LABOR RELATIONS		128	128	
Total Allocated Additions:	17,502	16,661	34,163	34,163
Total To Be Allocated:	167,562	16,661		184,223



OCONTO COUNTY, WISCONSIN
FY 2010 OMB A-87 COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department ADMINISTRATIVE COORDINATOR

	Total	General & Admin	Admin Coord	Personnel	Budget
Wages & Benefits					
Salaries & Wages	98,349	0	30,193	41,405	15,244
Fringe Benefits	45,333	0	13,917	19,085	7,027
Other Expense & Cost					
Telephone	407	0	125	172	63
Office Supplies	922	0	283	388	143
Postage & Shipping	815	0	250	343	126
PhotoCopy	535	0	164	225	83
Subscriptions	477	0	146	201	74
Dues/Registrations	1,069	0	328	450	166
Travel Costs	1,973	0	606	830	306
Computer Network Support	180	0	55	76	28
Departmental Totals					
Total Expenditures	150,060	0	46,067	63,175	23,260
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	150,060	0	46,067	63,175	23,260
Allocation Step 1					
Inbound- All Others	17,502	17,502	0	0	0
Reallocate Admin Costs		(17,502)	5,373	7,368	2,713
1st Allocation	167,562	0	51,440	70,543	25,973
Allocation Step 2					
Inbound- All Others	16,661	16,661	0	0	0
Reallocate Admin Costs		(16,661)	5,115	7,013	2,583
2nd Allocation	16,661	0	5,115	7,013	2,583
Total For 06 ADMINISTRATIVE COORDINATOR					
Total Allocated	184,223	0	56,555	77,556	28,556



OCONTO COUNTY, WISCONSIN
FY 2010 OMB A-87 COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department ADMINISTRATIVE COORDINATOR

	Risk Mgmt	Emg Mgmt
Wages & Benefits		
Salaries & Wages	10,228	1,279
Fringe Benefits	4,715	589
Other Expense & Cost		
Telephone	42	5
Office Supplies	96	12
Postage & Shipping	85	11
PhotoCopy	56	7
Subscriptions	50	6
Dues/Registrations	111	14
Travel Costs	205	26
Computer Network Support	19	2
Departmental Totals		
Total Expenditures	15,607	1,951
Deductions		
Total Deductions	0	0
Functional Cost	15,607	1,951
Allocation Step 1		
Inbound- All Others	0	0
Reallocate Admin Costs	1,820	228
1st Allocation	17,427	2,179
Allocation Step 2		
Inbound- All Others	0	0
Reallocate Admin Costs	1,733	217
2nd Allocation	1,733	217
Total For 06 ADMINISTRATIVE COORDINATOR		
Total Allocated	19,160	2,396



OCONTO COUNTY, WISCONSIN
FY 2010 OMB A-87 COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department ADMINISTRATIVE COORDINATOR

Activity - Admin Coord

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MAINTENANCE	5	5.0000	2,572		2,572		2,572
COUNTY CLERK	2	2.0000	1,029		1,029		1,029
FINANCE DEPARTMENT	3	3.0000	1,543		1,543	165	1,708
INFORMATION SERVICES	2	2.0000	1,029		1,029	110	1,139
COUNTY TREASURER	2	2.0000	1,029		1,029	110	1,139
CORPORATION COUNSEL	2	2.0000	1,029		1,029	110	1,139
LABOR RELATIONS	28	28.0000	14,406		14,406	1,540	15,946
FAMILY COURT COMMISSIONER	1	1.0000	514		514	55	569
SHERIFF'S DEPARTMENT	10	10.0000	5,144		5,144	550	5,694
CHILD SUPPORT	2	2.0000	1,029		1,029	110	1,139
HUMAN SERVICES	5	5.0000	2,572		2,572	275	2,847
JUVENILE DETENTION	2	2.0000	1,029		1,029	110	1,139
JAIL	10	10.0000	5,144		5,144	550	5,694
DISTRICT ATTORNEY	1	1.0000	514		514	55	569
CLERK OF COURT	1	1.0000	514		514	55	569
PROBATE/COURT & JURY	1	1.0000	514		514	55	569
EMERGENCY MANAGEMENT	4	4.0000	2,058		2,058	220	2,278
HIGHWAY	5	5.0000	2,572		2,572	275	2,847
PARKS/FORESTRY	1	1.0000	514		514	55	569
LANDFILL	1	1.0000	514		514	55	569
RECYCLING	1	1.0000	514		514	55	569
LAND CONSERVATION	1	1.0000	514		514	55	569
ZONING	2	2.0000	1,029		1,029	110	1,139
LAND INFORMATION/SURVEYOR	1	1.0000	514		514	55	569
UW EXTENSION	2	2.0000	1,029		1,029	110	1,139
VETERANS	1	1.0000	514		514	55	569



OCONTO COUNTY, WISCONSIN
FY 2010 OMB A-87 COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department ADMINISTRATIVE COORDINATOR

Activity - Admin Coord

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
REGISTER OF DEEDS	1	1.0000	514		514	55	569
OTHER DEPARTMENTS	3	3.0000	1,543		1,543	165	1,708
SubTotal	100	100.0000	51,440		51,440	5,115	56,555
Total	100	100.0000	51,440		51,440	5,115	56,555

Allocation Basis: Analysis of Effort Expended by Department

Allocation Source: 2010 Time Allocations - Personal Activity Reports



OCONTO COUNTY, WISCONSIN
FY 2010 OMB A-87 COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department ADMINISTRATIVE COORDINATOR

Activity - Personnel

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MAINTENANCE	4	1.3986	987		987		987
COUNTY CLERK	4	1.3986	987		987		987
ADMINISTRATIVE COORDINATOR	1	0.3497	247		247		247
FINANCE DEPARTMENT	2	0.6993	493		493	51	544
INFORMATION SERVICES	6	2.0979	1,480		1,480	152	1,632
COUNTY TREASURER	3	1.0490	740		740	76	816
CORPORATION COUNSEL	2	0.6993	493		493	51	544
CIRCUIT COURT-ADM	2	0.6993	493		493	51	544
FAMILY COURT COMMISSIONER	1	0.3497	247		247	25	272
SHERIFF'S DEPARTMENT	33	11.5385	8,140		8,140	835	8,975
CHILD SUPPORT	5	1.7483	1,233		1,233	127	1,360
HUMAN SERVICES	78	27.2721	19,237		19,237	1,974	21,211
JUVENILE DETENTION	7	2.4476	1,727		1,727	177	1,904
JAIL	23	8.0420	5,673		5,673	582	6,255
DISTRICT ATTORNEY	3	1.0490	740		740	76	816
CLERK OF COURT	6	2.0979	1,480		1,480	152	1,632
PROBATE/COURT & JURY	1	0.3497	247		247	25	272
EMERGENCY MANAGEMENT	1	0.3497	247		247	25	272
HIGHWAY	66	23.0769	16,279		16,279	1,671	17,950
PARKS/FORESTRY	7	2.4476	1,727		1,727	177	1,904
RECYCLING	1	0.3497	247		247	25	272
LAND CONSERVATION	6	2.0979	1,480		1,480	152	1,632
ZONING	6	2.0979	1,480		1,480	152	1,632
LAND INFORMATION/SURVEYOR	6	2.0979	1,480		1,480	152	1,632
UW EXTENSION	3	1.0490	740		740	76	816
VETERANS	2	0.6993	493		493	51	544

OCONTO COUNTY, WISCONSIN
FY 2010 OMB A-87 COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department ADMINISTRATIVE COORDINATOR

Activity - Personnel

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
REGISTER OF DEEDS	5	1.7483	1,233		1,233	127	1,360
OTHER DEPARTMENTS	2	0.6993	493		493	51	544
SubTotal	<u>286</u>	<u>100.0000</u>	<u>70,543</u>		<u>70,543</u>	<u>7,013</u>	<u>77,556</u>
Total	<u><u>286</u></u>	<u><u>100.0000</u></u>	<u><u>70,543</u></u>		<u><u>70,543</u></u>	<u><u>7,013</u></u>	<u><u>77,556</u></u>

Allocation Basis: Number of Employees by Department in 2010

Allocation Source: County Personnel Directory and Transaction Summary Worksheet

OCONTO COUNTY, WISCONSIN
FY 2010 OMB A-87 COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department ADMINISTRATIVE COORDINATOR

Activity - Budget

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MAINTENANCE	25	2.2502	584		584		584
COUNTY CLERK	9	0.8101	210		210		210
ADMINISTRATIVE COORDINATOR	2	0.1800	47		47		47
INSURANCE	4	0.3600	94		94	10	104
FINANCE DEPARTMENT	1	0.0900	23		23	2	25
INFORMATION SERVICES	16	1.4401	374		374	38	412
COUNTY TREASURER	22	1.9802	514		514	53	567
CORPORATION COUNSEL	3	0.2700	70		70	7	77
LABOR RELATIONS	1	0.0900	23		23	2	25
CIRCUIT COURT-ADM	1	0.0900	23		23	2	25
FAMILY COURT COMMISSIONER	2	0.1800	47		47	5	52
SHERIFF'S DEPARTMENT	44	3.9604	1,029		1,029	106	1,135
CHILD SUPPORT	6	0.5401	140		140	14	154
HUMAN SERVICES	552	49.6852	12,903		12,903	1,328	14,231
JUVENILE DETENTION	2	0.1800	47		47	5	52
JAIL	15	1.3501	351		351	36	387
CLERK OF COURT	81	7.2907	1,894		1,894	195	2,089
PROBATE/COURT & JURY	6	0.5401	140		140	14	154
EMERGENCY MANAGEMENT	4	0.3600	94		94	10	104
HIGHWAY	145	13.0513	3,390		3,390	348	3,738
PARKS/FORESTRY	57	5.1305	1,333		1,333	137	1,470
RECYCLING	21	1.8902	491		491	50	541
LAND CONSERVATION	7	0.6301	164		164	17	181
ZONING	3	0.2700	70		70	7	77
LAND INFORMATION/SURVEYOR	5	0.4500	117		117	12	129
UW EXTENSION	18	1.6202	421		421	43	464



OCONTO COUNTY, WISCONSIN
FY 2010 OMB A-87 COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department ADMINISTRATIVE COORDINATOR

Activity - Budget

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
VETERANS	4	0.3600	94		94	10	104
OTHER DEPARTMENTS	55	4.9505	1,286		1,286	132	1,418
SubTotal	1,111	100.0000	25,973		25,973	2,583	28,556
Total	1,111	100.0000	25,973		25,973	2,583	28,556

Allocation Basis: Accounts Payable Transactions Processed by Dept.

Allocation Source: County Financial Records and Transaction Summary Worksheet



OCONTO COUNTY, WISCONSIN
FY 2010 OMB A-87 COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department ADMINISTRATIVE COORDINATOR

Activity - Risk Mgmt

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INSURANCE	100	100.0000	17,427		17,427	1,733	19,160
SubTotal	100	100.0000	17,427		17,427	1,733	19,160
Total	100	100.0000	17,427		17,427	1,733	19,160

Allocation Basis: Direct Allocation to Insurance Department

Allocation Source: 2010 Employee Time Study Reports (PARS)



OCONTO COUNTY, WISCONSIN
FY 2010 OMB A-87 COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department ADMINISTRATIVE COORDINATOR

Activity - Emg Mgmt

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
EMERGENCY MANAGEMENT	100	100.0000	2,179		2,179	217	2,396
SubTotal	100	100.0000	2,179		2,179	217	2,396
Total	100	100.0000	2,179		2,179	217	2,396

Allocation Basis: Direct Allocation to Emergency Mgmt.

Allocation Source: 2010 Employee Time Study Reports (PARS)



OCONTO COUNTY, WISCONSIN
FY 2010 OMB A-87 COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department ADMINISTRATIVE COORDINATOR

Receiving Department	Total	Admin Coord	Personnel	Budget	Risk Mgmt	Emg Mgmt
MAINTENANCE	4,143	2,572	987	584	0	0
COUNTY CLERK	2,226	1,029	987	210	0	0
ADMINISTRATIVE	294	0	247	47	0	0
INSURANCE	19,264	0	0	104	19,160	0
FINANCE DEPARTMENT	2,277	1,708	544	25	0	0
INFORMATION SERVICES	3,183	1,139	1,632	412	0	0
COUNTY TREASURER	2,522	1,139	816	567	0	0
CORPORATION COUNSEL	1,760	1,139	544	77	0	0
LABOR RELATIONS	15,971	15,946	0	25	0	0
CIRCUIT COURT-ADM	569	0	544	25	0	0
FAMILY COURT	893	569	272	52	0	0
SHERIFF'S DEPARTMENT	15,804	5,694	8,975	1,135	0	0
CHILD SUPPORT	2,653	1,139	1,360	154	0	0
HUMAN SERVICES	38,289	2,847	21,211	14,231	0	0
JUVENILE DETENTION	3,095	1,139	1,904	52	0	0
JAIL	12,336	5,694	6,255	387	0	0
DISTRICT ATTORNEY	1,385	569	816	0	0	0
CLERK OF COURT	4,290	569	1,632	2,089	0	0
PROBATE/COURT & JURY	995	569	272	154	0	0
EMERGENCY	5,050	2,278	272	104	0	2,396
HIGHWAY	24,535	2,847	17,950	3,738	0	0
PARKS/FORESTRY	3,943	569	1,904	1,470	0	0
LANDFILL	569	569	0	0	0	0
RECYCLING	1,382	569	272	541	0	0
LAND CONSERVATION	2,382	569	1,632	181	0	0
ZONING	2,848	1,139	1,632	77	0	0
LAND	2,330	569	1,632	129	0	0
UW EXTENSION	2,419	1,139	816	464	0	0
VETERANS	1,217	569	544	104	0	0
REGISTER OF DEEDS	1,929	569	1,360	0	0	0
OTHER DEPARTMENTS	3,670	1,708	544	1,418	0	0



OCONTO COUNTY, WISCONSIN
FY 2010 OMB A-87 COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department ADMINISTRATIVE COORDINATOR

Receiving Department	Total	Admin Coord	Personnel	Budget	Risk Mgmt	Emg Mgmt
Direct Billed	0	0	0	0	0	0
Total	<u>184,223</u>	<u>56,555</u>	<u>77,556</u>	<u>28,556</u>	<u>19,160</u>	<u>2,396</u>



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

INSURANCE

Nature and Extent of Services

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, Sheriff's 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 coverage are allocated to departments not billed based on the number of employees.
- **Property Insurance:** Costs associated with Buildings/Contents and Boiler Insurance coverage 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 coverage 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
FY 2010 OMB A-87 COST ALLOCATION PLAN
Schedule .2 - Costs To Be Allocated
For Department INSURANCE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	221,433			221,433
SPECIAL ACCOUNTING	581		581	
COUNTY CLERK	3,194	510	3,704	
ADMINISTRATIVE COORDINATOR	17,521	1,743	19,264	
INSURANCE		33	33	
FINANCE DEPARTMENT		515	515	
COUNTY TREASURER		146	146	
CORPORATION COUNSEL		941	941	
Total Allocated Additions:	21,296	3,888	25,184	25,184
Refund Dividends W/C	(23,595)			
Refund Dividends Gen Liability	(15,883)			
Interest & Wellness Reimb	(12,545)			
Total Departmental Cost Adjustments:	(52,023)			(52,023)
Total To Be Allocated:	190,706	3,888	194,594	194,594



**OCONTO COUNTY, WISCONSIN
 FY 2010 OMB A-87 COST ALLOCATION PLAN
 Schedule .3 - Costs Allocated By Activity
 For Department INSURANCE**

	Total	General & Admin	Risk Mgmt	Gen Liability	Property Liab
Wages & Benefits					
Salaries & Wages	11,526	0	11,526	0	0
Fringe Benefits	7,696	0	7,696	0	0
Other Expense & Cost					
Professional Svcs	8,500	0	8,500	0	0
Office Supplies	712	0	712	0	0
Dues-Registration-Tuition	112	0	112	0	0
Travel Costs	0	0	0	0	0
Operating Supplies	1,401	0	1,401	0	0
Wellness Program	7,117	0	0	0	0
Wks Comp Allocation	(249,897)	0	0	0	0
Property Insurance M&E	51,824	0	0	0	17,048
Ins - Vehicles	108,166	0	0	0	6,338
Ins - General Liability	108,212	0	0	26,865	0
Ins - Boiler	6,852	0	0	0	6,852
Workers Comp Insurance	285,770	0	0	0	0
Audits & Additions	19,850	0	0	0	0
Deductible Escrow	49,453	0	0	49,453	0
Allocation to Depts	(226,670)	0	0	0	0
Unemployment Comp	10,216	0	0	0	0
HRA Contracted Svcs	12,590	0	12,590	0	0
S125 Contracted Services	683	0	0	0	0
Employee Assist Program	7,320	0	0	0	0
Departmental Totals					
Total Expenditures	221,433	0	42,537	76,318	30,238
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
Refund Dividends W/C	(23,595)	0	0	0	0
Refund Dividends Gen Liability	(15,883)	0	0	(15,883)	0
Interest & Wellness Reimb	(12,545)	0	0	0	0



OCONTO COUNTY, WISCONSIN
FY 2010 OMB A-87 COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department INSURANCE

	Total	General & Admin	Risk Mgmt	Gen Liability	Property Liab
Functional Cost	169,410	0	42,537	60,435	30,238
Allocation Step 1					
Inbound- All Others	21,296	21,296	0	0	0
Reallocate Admin Costs		(21,296)	5,347	7,598	3,801
1st Allocation	190,706	0	47,884	68,033	34,039
Allocation Step 2					
Inbound- All Others	3,888	3,888	0	0	0
Reallocate Admin Costs		(3,888)	976	1,387	694
2nd Allocation	3,888	0	976	1,387	694
Total For 03 INSURANCE					
Total Allocated	194,594	0	48,860	69,420	34,733



OCONTO COUNTY, WISCONSIN
FY 2010 OMB A-87 COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department INSURANCE

	Worker's Comp	Employee Cov	Billed Insurance
Wages & Benefits			
Salaries & Wages	0	0	0
Fringe Benefits	0	0	0
Other Expense & Cost			
Professional Svcs	0	0	0
Office Supplies	0	0	0
Dues-Registration-Tuition	0	0	0
Travel Costs	0	0	0
Operating Supplies	0	0	0
Wellness Program	0	7,117	0
Wks Comp Allocation	(249,897)	0	0
Property Insurance M&E	0	0	34,776
Ins - Vehicles	0	0	101,828
Ins - General Liability	0	0	81,347
Ins - Boiler	0	0	0
Workers Comp Insurance	285,770	0	0
Audits & Additions	18,281	1,569	0
Deductible Escrow	0	0	0
Allocation to Depts	0	0	(226,670)
Unemployment Comp	0	10,216	0
HRA Contracted Svcs	0	0	0
S125 Contracted Services	0	683	0
Employee Assist Program	0	7,320	0
Departmental Totals			
Total Expenditures	54,154	26,905	(8,719)
Deductions			
Total Deductions	0	0	0
Cost Adjustments			
Refund Dividends W/C	(23,595)	0	0
Refund Dividends Gen Liability	0	0	0
Interest & Wellness Reimb	0	(12,545)	0



OCONTO COUNTY, WISCONSIN
FY 2010 OMB A-87 COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department INSURANCE

	Worker's Comp	Employee Cov	Billed Insurance
Functional Cost	30,559	14,360	(8,719)
Allocation Step 1			
Inbound- All Others	0	0	0
Reallocate Admin Costs	3,841	1,805	(1,096)
1st Allocation	34,400	16,165	(9,815)
Allocation Step 2			
Inbound- All Others	0	0	0
Reallocate Admin Costs	701	330	(200)
2nd Allocation	701	330	(200)
Total For 03 INSURANCE			
Total Allocated	35,101	16,495	(10,015)



OCONTO COUNTY, WISCONSIN
FY 2010 OMB A-87 COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department INSURANCE

Activity - Risk Mgmt

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MAINTENANCE	4	1.3986	670		670		670
COUNTY CLERK	4	1.3986	670		670		670
ADMINISTRATIVE COORDINATOR	1	0.3497	167		167		167
FINANCE DEPARTMENT	2	0.6993	335		335	7	342
INFORMATION SERVICES	6	2.0979	1,005		1,005	21	1,026
COUNTY TREASURER	3	1.0490	502		502	11	513
CORPORATION COUNSEL	2	0.6993	335		335	7	342
CIRCUIT COURT-ADM	2	0.6993	335		335	7	342
FAMILY COURT COMMISSIONER	1	0.3497	167		167	4	171
SHERIFF'S DEPARTMENT	33	11.5385	5,525		5,525	116	5,641
CHILD SUPPORT	5	1.7483	837		837	18	855
HUMAN SERVICES	78	27.2721	13,059		13,059	271	13,330
JUVENILE DETENTION	7	2.4476	1,172		1,172	25	1,197
JAIL	23	8.0420	3,851		3,851	81	3,932
DISTRICT ATTORNEY	3	1.0490	502		502	11	513
CLERK OF COURT	6	2.0979	1,005		1,005	21	1,026
PROBATE/COURT & JURY	1	0.3497	167		167	4	171
EMERGENCY MANAGEMENT	1	0.3497	167		167	4	171
HIGHWAY	66	23.0769	11,050		11,050	233	11,283
PARKS/FORESTRY	7	2.4476	1,172		1,172	25	1,197
RECYCLING	1	0.3497	167		167	4	171
LAND CONSERVATION	6	2.0979	1,005		1,005	21	1,026
ZONING	6	2.0979	1,005		1,005	21	1,026
LAND INFORMATION/SURVEYOR	6	2.0979	1,005		1,005	21	1,026
UW EXTENSION	3	1.0490	502		502	11	513
VETERANS	2	0.6993	335		335	7	342



OCONTO COUNTY, WISCONSIN
FY 2010 OMB A-87 COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department INSURANCE

Activity - Risk Mgmt

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
REGISTER OF DEEDS	5	1.7483	837		837	18	855
OTHER DEPARTMENTS	2	0.6993	335		335	7	342
SubTotal	286	100.0000	47,884		47,884	976	48,860
Total	286	100.0000	47,884		47,884	976	48,860

Allocation Basis: Number of Employees by Department in 2010

Allocation Source: County Personnel Directory and Transaction Summary Worksheet



OCONTO COUNTY, WISCONSIN
FY 2010 OMB A-87 COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department INSURANCE

Activity - Gen Liability

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MAINTENANCE	4	7.5472	5,135		5,135		5,135
COUNTY CLERK	4	7.5472	5,135		5,135		5,135
ADMINISTRATIVE COORDINATOR	1	1.8868	1,284		1,284		1,284
FINANCE DEPARTMENT	2	3.7736	2,567		2,567	63	2,630
INFORMATION SERVICES	6	11.3204	7,701		7,701	186	7,887
COUNTY TREASURER	3	5.6604	3,851		3,851	95	3,946
CORPORATION COUNSEL	2	3.7736	2,567		2,567	63	2,630
CIRCUIT COURT-ADM	2	3.7736	2,567		2,567	63	2,630
FAMILY COURT COMMISSIONER	1	1.8868	1,284		1,284	32	1,316
CHILD SUPPORT	5	9.4340	6,418		6,418	158	6,576
DISTRICT ATTORNEY	3	5.6604	3,851		3,851	95	3,946
CLERK OF COURT	6	11.3208	7,702		7,702	189	7,891
PROBATE/COURT & JURY	1	1.8868	1,284		1,284	32	1,316
EMERGENCY MANAGEMENT	1	1.8868	1,284		1,284	32	1,316
UW EXTENSION	3	5.6604	3,851		3,851	95	3,946
VETERANS	2	3.7736	2,567		2,567	63	2,630
REGISTER OF DEEDS	5	9.4340	6,418		6,418	158	6,576
OTHER DEPARTMENTS	2	3.7736	2,567		2,567	63	2,630
SubTotal	53	100.0000	68,033		68,033	1,387	69,420
Total	53	100.0000	68,033		68,033	1,387	69,420

Allocation Basis: Number of Employees by Dept. not Billed Directly
 Allocation Source: County Personnel and Insurance Records



OCONTO COUNTY, WISCONSIN
FY 2010 OMB A-87 COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department INSURANCE

Activity - Property Liab

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MAINTENANCE	1,869	5.5232	1,880		1,880		1,880
COUNTY CLERK	1,066	3.1502	1,072		1,072		1,072
ADMINISTRATIVE COORDINATOR	214	0.6324	215		215		215
FINANCE DEPARTMENT	604	1.7849	608		608	14	622
INFORMATION SERVICES	1,276	3.7708	1,284		1,284	29	1,313
COUNTY TREASURER	839	2.4794	844		844	19	863
CORPORATION COUNSEL	117	0.3458	118		118	3	121
CIRCUIT COURT-ADM	2,253	6.6580	2,266		2,266	51	2,317
FAMILY COURT COMMISSIONER	669	1.9770	673		673	15	688
CHILD SUPPORT	1,138	3.3630	1,145		1,145	26	1,171
DISTRICT ATTORNEY	1,527	4.5125	1,536		1,536	35	1,571
CLERK OF COURT	2,642	7.8076	2,658		2,658	60	2,718
PROBATE/COURT & JURY	14,425	42.6283	14,509		14,509	325	14,834
EMERGENCY MANAGEMENT	400	1.1821	402		402	9	411
UW EXTENSION	1,587	4.6899	1,596		1,596	36	1,632
VETERANS	617	1.8233	621		621	14	635
REGISTER OF DEEDS	1,295	3.8269	1,303		1,303	29	1,332
OTHER DEPARTMENTS	1,301	3.8447	1,309		1,309	29	1,338
SubTotal	33,839	100.0000	34,039		34,039	694	34,733
Total	33,839	100.0000	34,039		34,039	694	34,733

Allocation Basis: Usable Square Footage of Occupant Depts. Not Billed Directly

Allocation Source: Courthouse Blueprints & Insurance Records



OCONTO COUNTY, WISCONSIN
FY 2010 OMB A-87 COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department INSURANCE

Activity - Worker's Comp

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MAINTENANCE	176,128	1.4654	504		504		504
COUNTY CLERK	109,889	0.9143	315		315		315
ADMINISTRATIVE COORDINATOR	98,349	0.8183	281		281		281
INSURANCE	11,526	0.0959	33		33		33
FINANCE DEPARTMENT	131,146	1.0911	375		375	8	383
INFORMATION SERVICES	271,118	2.2557	776		776	16	792
COUNTY TREASURER	98,852	0.8224	283		283	6	289
CORPORATION COUNSEL	60,083	0.4999	172		172	4	176
CIRCUIT COURT-ADM	94,510	0.7863	270		270	6	276
FAMILY COURT COMMISSIONER	87,310	0.7264	250		250	5	255
SHERIFF'S DEPARTMENT	2,282,456	18.9899	6,533		6,533	138	6,671
CHILD SUPPORT	236,416	1.9670	677		677	14	691
HUMAN SERVICES	3,234,542	26.9110	9,257		9,257	198	9,455
JUVENILE DETENTION	240,091	1.9975	687		687	14	701
JAIL	892,429	7.4249	2,554		2,554	54	2,608
DISTRICT ATTORNEY	188,705	1.5700	540		540	11	551
CLERK OF COURT	229,561	1.9099	657		657	14	671
PROBATE/COURT & JURY	79,238	0.6593	227		227	5	232
EMERGENCY MANAGEMENT	35,647	0.2966	102		102	2	104
HIGHWAY	2,013,132	16.7491	5,762		5,762	121	5,883
PARKS/FORESTRY	251,563	2.0930	720		720	15	735
RECYCLING	121,900	1.0142	349		349	7	356
LAND CONSERVATION	217,675	1.8110	623		623	13	636
ZONING	298,255	2.4815	854		854	18	872
LAND INFORMATION/SURVEYOR	223,054	1.8558	638		638	13	651
UW EXTENSION	71,486	0.5948	205		205	4	209



OCONTO COUNTY, WISCONSIN
FY 2010 OMB A-87 COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department INSURANCE

Activity - Worker's Comp

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
VETERANS	70,041	0.5827	200		200	4	204
REGISTER OF DEEDS	153,265	1.2752	439		439	9	448
OTHER DEPARTMENTS	40,971	0.3409	117		117	2	119
SubTotal	12,019,338	100.0000	34,400		34,400	701	35,101
Total	12,019,338	100.0000	34,400		34,400	701	35,101

Allocation Basis: Salaries & Wages Paid by Depat. In 2010

Allocation Source: County Financial Records & Insurance Records

OCONTO COUNTY, WISCONSIN
FY 2010 OMB A-87 COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department INSURANCE

Activity - Employee Cov

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MAINTENANCE	4	1.3986	226		226		226
COUNTY CLERK	4	1.3986	226		226		226
ADMINISTRATIVE COORDINATOR	1	0.3497	57		57		57
FINANCE DEPARTMENT	2	0.6993	113		113	2	115
INFORMATION SERVICES	6	2.0979	339		339	7	346
COUNTY TREASURER	3	1.0490	170		170	4	174
CORPORATION COUNSEL	2	0.6993	113		113	2	115
CIRCUIT COURT-ADM	2	0.6993	113		113	2	115
FAMILY COURT COMMISSIONER	1	0.3497	57		57	1	58
SHERIFF'S DEPARTMENT	33	11.5385	1,865		1,865	39	1,904
CHILD SUPPORT	5	1.7483	283		283	6	289
HUMAN SERVICES	78	27.2721	4,405		4,405	96	4,501
JUVENILE DETENTION	7	2.4476	396		396	8	404
JAIL	23	8.0420	1,300		1,300	27	1,327
DISTRICT ATTORNEY	3	1.0490	170		170	4	174
CLERK OF COURT	6	2.0979	339		339	7	346
PROBATE/COURT & JURY	1	0.3497	57		57	1	58
EMERGENCY MANAGEMENT	1	0.3497	57		57	1	58
HIGHWAY	66	23.0769	3,730		3,730	79	3,809
PARKS/FORESTRY	7	2.4476	396		396	8	404
RECYCLING	1	0.3497	57		57	1	58
LAND CONSERVATION	6	2.0979	339		339	7	346
ZONING	6	2.0979	339		339	7	346
LAND INFORMATION/SURVEYOR	6	2.0979	339		339	7	346
UW EXTENSION	3	1.0490	170		170	4	174
VETERANS	2	0.6993	113		113	2	115



OCONTO COUNTY, WISCONSIN
FY 2010 OMB A-87 COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department INSURANCE

Activity - Employee Cov

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
REGISTER OF DEEDS	5	1.7483	283		283	6	289
OTHER DEPARTMENTS	2	0.6993	113		113	2	115
SubTotal	286	100.0000	16,165		16,165	330	16,495
Total	286	100.0000	16,165		16,165	330	16,495

Allocation Basis: Number of Employees by Dept.

Allocation Source: County Personnel and Insurance Records

OCONTO COUNTY, WISCONSIN
FY 2010 OMB A-87 COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department INSURANCE

Activity - Billed Insurance

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SHERIFF'S DEPARTMENT	41,375	18.3262	-1,799	-41,375	-43,174	-37	-43,211
HUMAN SERVICES	53,421	23.6617	-2,322	-53,421	-55,743	-47	-55,790
JUVENILE DETENTION	1,019	0.4513	-44	-1,019	-1,063	-1	-1,064
JAIL	8,550	3.7870	-372	-8,550	-8,922	-8	-8,930
EMERGENCY MANAGEMENT	910	0.4031	-40	-910	-950	-1	-951
HIGHWAY	96,580	42.7781	-4,198	-96,580	-100,778	-84	-100,862
PARKS/FORESTRY	13,428	5.9476	-584	-13,428	-14,012	-12	-14,024
RECYCLING	5,953	2.6368	-259	-5,953	-6,212	-5	-6,217
LAND CONSERVATION	1,808	0.8008	-79	-1,808	-1,887	-2	-1,889
LAND INFORMATION/SURVEYOR	908	0.4022	-39	-908	-947	-1	-948
OTHER DEPARTMENTS	1,818	0.8052	-79	-1,818	-1,897	-2	-1,899
SubTotal	225,770	100.0000	-9,815	-225,770	-235,585	-200	-235,785
Direct Billed				225,770	225,770		225,770
Total	225,770	100.0000	-9,815		-9,815	-200	-10,015

Allocation Basis: Actual Insurance Premiums billed Directly to certain depts.

Allocation Source: County Financial & Insurance Records



OCONTO COUNTY, WISCONSIN
FY 2010 OMB A-87 COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department INSURANCE

Receiving Department	Total	Risk Mgmt	Gen Liability	Property Liab	Worker's Comp	Employee Cov	Billed Insurance
MAINTENANCE	8,415	670	5,135	1,880	504	226	0
COUNTY CLERK	7,418	670	5,135	1,072	315	226	0
ADMINISTRATIVE	2,004	167	1,284	215	281	57	0
INSURANCE	33	0	0	0	33	0	0
FINANCE DEPARTMENT	4,092	342	2,630	622	383	115	0
INFORMATION SERVICES	11,364	1,026	7,887	1,313	792	346	0
COUNTY TREASURER	5,785	513	3,946	863	289	174	0
CORPORATION COUNSEL	3,384	342	2,630	121	176	115	0
CIRCUIT COURT-ADM	5,680	342	2,630	2,317	276	115	0
FAMILY COURT	2,488	171	1,316	688	255	58	0
SHERIFF'S DEPARTMENT	(28,995)	5,641	0	0	6,671	1,904	(43,211)
CHILD SUPPORT	9,582	855	6,576	1,171	691	289	0
HUMAN SERVICES	(28,504)	13,330	0	0	9,455	4,501	(55,790)
JUVENILE DETENTION	1,238	1,197	0	0	701	404	(1,064)
JAIL	(1,063)	3,932	0	0	2,608	1,327	(8,930)
DISTRICT ATTORNEY	6,755	513	3,946	1,571	551	174	0
CLERK OF COURT	12,652	1,026	7,891	2,718	671	346	0
PROBATE/COURT & JURY	16,611	171	1,316	14,834	232	58	0
EMERGENCY	1,109	171	1,316	411	104	58	(951)
HIGHWAY	(79,887)	11,283	0	0	5,883	3,809	(100,862)
PARKS/FORESTRY	(11,688)	1,197	0	0	735	404	(14,024)
RECYCLING	(5,632)	171	0	0	356	58	(6,217)
LAND CONSERVATION	119	1,026	0	0	636	346	(1,889)
ZONING	2,244	1,026	0	0	872	346	0
LAND	1,075	1,026	0	0	651	346	(948)
UW EXTENSION	6,474	513	3,946	1,632	209	174	0
VETERANS	3,926	342	2,630	635	204	115	0
REGISTER OF DEEDS	9,500	855	6,576	1,332	448	289	0
OTHER DEPARTMENTS	2,645	342	2,630	1,338	119	115	(1,899)



OCONTO COUNTY, WISCONSIN
FY 2010 OMB A-87 COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department INSURANCE

Receiving Department	Total	Risk Mgmt	Gen Liability	Property Liab	Worker's Comp	Employee Cov	Billed Insurance
Direct Billed	225,770	0	0	0	0	0	225,770
Total	<u>194,594</u>	<u>48,860</u>	<u>69,420</u>	<u>34,733</u>	<u>35,101</u>	<u>16,495</u>	<u>(10,015)</u>



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

FINANCE DEPARTMENT

Nature and Extent of Services

The Finance Department maintains the books of account and prepares and monitors department budgets. The department also prepares payroll for all County's 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 2010. 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
FY 2010 OMB A-87 COST ALLOCATION PLAN
Schedule .2 - Costs To Be Allocated
For Department FINANCE DEPARTMENT

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	178,850			178,850
EQUIPMENT USE	370	1	371	
SPECIAL ACCOUNTING	803	7	810	
MAINTENANCE	8,548	485	9,033	
COUNTY CLERK	80	13	93	
ADMINISTRATIVE COORDINATOR	2,059	218	2,277	
INSURANCE	3,998	94	4,092	
FINANCE DEPARTMENT		761	761	
INFORMATION SERVICES		7,608	7,608	
COUNTY TREASURER		216	216	
CORPORATION COUNSEL		941	941	
LABOR RELATIONS		257	257	
Total Allocated Additions:	15,858	10,601	26,459	26,459
Add Back Reimbursement	1,000			
Total Departmental Cost Adjustments:	1,000			1,000
Total To Be Allocated:	195,708	10,601		206,309



OCONTO COUNTY, WISCONSIN
FY 2010 OMB A-87 COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department FINANCE DEPARTMENT

	Total	General & Admin	Payroll	Acctg Budget
Wages & Benefits				
Salaries & Wages	131,146	0	68,301	62,845
Fringe Benefits	42,404	0	22,084	20,320
Other Expense & Cost				
Telephone	244	0	127	117
Alloc to Depts-Recycling	(1,000)	0	0	(1,000)
Office Supplies	2,346	0	1,222	1,124
Postage-UPS	224	0	117	107
Photocopy & Printing	1,008	0	525	483
Subscriptions	604	0	315	289
Dues=Regs-Tuition	1,027	0	535	492
Travel Expenses	607	0	316	291
Network Support	240	0	125	115
Departmental Totals				
Total Expenditures	178,850	0	93,667	85,183
Deductions				
Total Deductions	0	0	0	0
Cost Adjustments				
Add Back Reimbursement	1,000	0	0	1,000
Functional Cost				
Functional Cost	179,850	0	93,667	86,183
Allocation Step 1				
Inbound- All Others	15,858	15,858	0	0
Reallocate Admin Costs		(15,858)	8,259	7,599
1st Allocation	195,708	0	101,926	93,782
Allocation Step 2				
Inbound- All Others	10,601	10,601	0	0
Reallocate Admin Costs		(10,601)	5,521	5,080
2nd Allocation	10,601	0	5,521	5,080



OCONTO COUNTY, WISCONSIN
FY 2010 OMB A-87 COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department FINANCE DEPARTMENT

	Total	General & Admin	Payroll	Acctg Budget
Total For 07 FINANCE DEPARTMENT				
Total Allocated	206,309	0	107,447	98,862



OCONTO COUNTY, WISCONSIN
FY 2010 OMB A-87 COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department FINANCE DEPARTMENT

Activity - Payroll

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MAINTENANCE	108	1.2398	1,264		1,264		1,264
COUNTY CLERK	108	1.2398	1,264		1,264		1,264
ADMINISTRATIVE COORDINATOR	27	0.3100	316		316		316
FINANCE DEPARTMENT	54	0.6199	632		632		632
INFORMATION SERVICES	167	1.9171	1,954		1,954	110	2,064
COUNTY TREASURER	86	0.9873	1,006		1,006	56	1,062
CORPORATION COUNSEL	59	0.6773	690		690	39	729
CIRCUIT COURT-ADM	54	0.6199	632		632	35	667
FAMILY COURT COMMISSIONER	27	0.3100	316		316	18	334
SHERIFF'S DEPARTMENT	971	11.1468	11,362		11,362	637	11,999
CHILD SUPPORT	135	1.5498	1,580		1,580	89	1,669
HUMAN SERVICES	2,236	25.6683	26,162		26,162	1,467	27,629
JUVENILE DETENTION	189	2.1697	2,211		2,211	124	2,335
JAIL	621	7.1289	7,266		7,266	407	7,673
DISTRICT ATTORNEY	81	0.9299	948		948	53	1,001
CLERK OF COURT	192	2.2041	2,247		2,247	126	2,373
PROBATE/COURT & JURY	27	0.3100	316		316	18	334
EMERGENCY MANAGEMENT	27	0.3100	316		316	18	334
HIGHWAY	1,852	21.2605	21,670		21,670	1,215	22,885
PARKS/FORESTRY	239	2.7437	2,796		2,796	157	2,953
RECYCLING	27	0.3100	316		316	18	334
LAND CONSERVATION	177	2.0319	2,071		2,071	116	2,187
ZONING	177	2.0319	2,071		2,071	116	2,187
LAND INFORMATION/SURVEYOR	167	1.9171	1,954		1,954	110	2,064
UW EXTENSION	96	1.1021	1,123		1,123	63	1,186
VETERANS	54	0.6199	632		632	35	667



OCONTO COUNTY, WISCONSIN
FY 2010 OMB A-87 COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department FINANCE DEPARTMENT

Activity - Payroll

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
REGISTER OF DEEDS	140	1.6072	1,638		1,638	92	1,730
OTHER DEPARTMENTS	613	7.0371	7,173		7,173	402	7,575
SubTotal	<u>8,711</u>	<u>100.0000</u>	<u>101,926</u>		<u>101,926</u>	<u>5,521</u>	<u>107,447</u>
Total	<u><u>8,711</u></u>	<u><u>100.0000</u></u>	<u><u>101,926</u></u>		<u><u>101,926</u></u>	<u><u>5,521</u></u>	<u><u>107,447</u></u>

Allocation Basis: Number of Payroll Checks Issued By Dept. in 2010

Allocation Source: County Financial Records

OCONTO COUNTY, WISCONSIN
FY 2010 OMB A-87 COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department FINANCE DEPARTMENT

Activity - Acctg Budget

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MAINTENANCE	227	2.8357	2,659		2,659		2,659
COUNTY CLERK	100	1.2492	1,172		1,172		1,172
ADMINISTRATIVE COORDINATOR	22	0.2748	258		258		258
INSURANCE	44	0.5497	515		515		515
FINANCE DEPARTMENT	11	0.1374	129		129		129
INFORMATION SERVICES	177	2.2111	2,074		2,074	118	2,192
COUNTY TREASURER	243	3.0356	2,847		2,847	162	3,009
CORPORATION COUNSEL	33	0.4122	387		387	22	409
LABOR RELATIONS	11	0.1374	129		129	7	136
CIRCUIT COURT-ADM	11	0.1374	129		129	7	136
FAMILY COURT COMMISSIONER	22	0.2748	258		258	15	273
SHERIFF'S DEPARTMENT	387	4.8345	4,534		4,534	259	4,793
CHILD SUPPORT	66	0.8245	773		773	44	817
HUMAN SERVICES	1,427	17.8264	16,718		16,718	954	17,672
JUVENILE DETENTION	22	0.2748	258		258	15	273
JAIL	166	2.0737	1,945		1,945	111	2,056
CLERK OF COURT	896	11.1930	10,497		10,497	599	11,096
PROBATE/COURT & JURY	66	0.8245	773		773	44	817
EMERGENCY MANAGEMENT	44	0.5497	515		515	29	544
HIGHWAY	1,704	21.2866	19,964		19,964	1,140	21,104
PARKS/FORESTRY	631	7.8826	7,392		7,392	422	7,814
RECYCLING	232	2.8982	2,718	-1,000	1,718	155	1,873
LAND CONSERVATION	77	0.9619	902		902	51	953
ZONING	83	1.0369	972		972	55	1,027
LAND INFORMATION/SURVEYOR	55	0.6871	644		644	37	681
UW EXTENSION	199	2.4859	2,331		2,331	133	2,464



OCONTO COUNTY, WISCONSIN
FY 2010 OMB A-87 COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department FINANCE DEPARTMENT

Activity - Acctg Budget

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
VETERANS	44	0.5497	515		515	29	544
OTHER DEPARTMENTS	1,005	12.5547	11,774		11,774	672	12,446
SubTotal	8,005	100.0000	93,782	-1,000	92,782	5,080	97,862
Direct Billed				1,000	1,000		1,000
Total	8,005	100.0000	93,782		93,782	5,080	98,862

Allocation Basis: Total General Checks weighting DHS @ 25%

Allocation Source: County Financial Records Count

OCONTO COUNTY, WISCONSIN
FY 2010 OMB A-87 COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department FINANCE DEPARTMENT

Receiving Department	Total	Payroll	Acctg Budget
MAINTENANCE	3,923	1,264	2,659
COUNTY CLERK	2,436	1,264	1,172
ADMINISTRATIVE	574	316	258
INSURANCE	515	0	515
FINANCE DEPARTMENT	761	632	129
INFORMATION SERVICES	4,256	2,064	2,192
COUNTY TREASURER	4,071	1,062	3,009
CORPORATION COUNSEL	1,138	729	409
LABOR RELATIONS	136	0	136
CIRCUIT COURT-ADM	803	667	136
FAMILY COURT	607	334	273
SHERIFF'S DEPARTMENT	16,792	11,999	4,793
CHILD SUPPORT	2,486	1,669	817
HUMAN SERVICES	45,301	27,629	17,672
JUVENILE DETENTION	2,608	2,335	273
JAIL	9,729	7,673	2,056
DISTRICT ATTORNEY	1,001	1,001	0
CLERK OF COURT	13,469	2,373	11,096
PROBATE/COURT & JURY	1,151	334	817
EMERGENCY	878	334	544
HIGHWAY	43,989	22,885	21,104
PARKS/FORESTRY	10,767	2,953	7,814
RECYCLING	2,207	334	1,873
LAND CONSERVATION	3,140	2,187	953
ZONING	3,214	2,187	1,027
LAND	2,745	2,064	681
UW EXTENSION	3,650	1,186	2,464
VETERANS	1,211	667	544
REGISTER OF DEEDS	1,730	1,730	0
OTHER DEPARTMENTS	20,021	7,575	12,446



OCONTO COUNTY, WISCONSIN
FY 2010 OMB A-87 COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department FINANCE DEPARTMENT

Receiving Department	Total	Payroll	Acctg Budget
Direct Billed	1,000	0	1,000
Total	<u>206,309</u>	<u>107,447</u>	<u>98,862</u>



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

INFORMATION SERVICES

Nature and Extent of Services

Oconto County's Information Services Department operates and supports several personal computers terminals and printers, as well as the County's 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 County's computer infrastructure and systems are allocated to departments based on the number of computers.
- **Department Support:** Costs associated with programming and support for the County's computer system and software needs are allocated to departments based on an analysis of help desk requests during 2010.
- **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
FY 2010 OMB A-87 COST ALLOCATION PLAN
Schedule .2 - Costs To Be Allocated
For Department INFORMATION SERVICES

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	805,536			805,536
Past Due Charges	(6)			
Capital Outlay	(106,642)			
Total Deductions:	(106,648)			(106,648)
BUILDING USE	5,492	10	5,502	
EQUIPMENT USE	64,759	255	65,014	
SPECIAL ACCOUNTING	1,668	13	1,681	
MAINTENANCE	18,060	1,025	19,085	
COUNTY CLERK	838	139	977	
ADMINISTRATIVE COORDINATOR	2,883	300	3,183	
INSURANCE	11,105	259	11,364	
FINANCE DEPARTMENT	4,028	228	4,256	
INFORMATION SERVICES		43,179	43,179	
COUNTY TREASURER		1,182	1,182	
CORPORATION COUNSEL		941	941	
LABOR RELATIONS		770	770	
Total Allocated Additions:	108,833	48,301	157,134	157,134
Reimbursement - Depts	(25,650)			
Total Departmental Cost Adjustments:	(25,650)			(25,650)
Total To Be Allocated:	782,071	48,301	830,372	



OCONTO COUNTY, WISCONSIN
FY 2010 OMB A-87 COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department INFORMATION SERVICES

	Total	General & Admin	General Support	Dept Support	Direct Support
Wages & Benefits					
Salaries & Wages	271,118	0	230,043	24,184	16,891
Fringe Benefits	128,633	0	109,145	11,474	8,014
Other Expense & Cost					
Prof Servs-Consultants	15,804	0	15,804	0	0
Professional Services	24,801	0	24,801	0	0
Software Suppt Contract	163,263	0	163,263	0	0
Computer Repair	10,000	0	10,000	0	0
Telephone	3,292	0	2,793	294	205
Repair& Maint-Office Eqp	39,976	0	33,919	3,566	2,491
Office Supplies	3,873	0	3,287	345	241
*Past Due Charges	6	6	0	0	0
Postage	210	0	178	19	13
Photocopy	1,342	0	1,138	120	84
Publications & Subscriptions	562	0	477	50	35
Dues-Reg-Tuition	7,938	0	6,735	708	495
Travel Expenses	6,553	0	5,560	585	408
Network Support	600	0	509	54	37
Carry Over Funds HHS Sftwr	25,000	0	25,000	0	0
T/S County Van	(1,106)	0	(1,106)	0	0
VOIP	(2,971)	0	(2,971)	0	0
*Capital Outlay	106,642	106,642	0	0	0
Departmental Totals					
Total Expenditures	805,536	106,648	628,575	41,399	28,914
Deductions					
Total Deductions	(106,648)	(106,648)	0	0	0
Cost Adjustments					
Reimbursement - Depts	(25,650)	0	(25,650)	0	0
Functional Cost	673,238	0	602,925	41,399	28,914



OCONTO COUNTY, WISCONSIN
FY 2010 OMB A-87 COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department INFORMATION SERVICES

	Total	General & Admin	General Support	Dept Support	Direct Support
Allocation Step 1					
Inbound- All Others	108,833	108,833	0	0	0
Reallocate Admin Costs		(108,833)	97,467	6,692	4,674
1st Allocation	782,071	0	700,392	48,091	33,588
Allocation Step 2					
Inbound- All Others	48,301	48,301	0	0	0
Reallocate Admin Costs		(48,301)	43,257	2,970	2,074
2nd Allocation	48,301	0	43,257	2,970	2,074
Total For 08 INFORMATION SERVICES					
Total Allocated	830,372	0	743,649	51,061	35,662



OCONTO COUNTY, WISCONSIN
FY 2010 OMB A-87 COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department INFORMATION SERVICES

Activity - General Support

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MAINTENANCE	1	0.3906	2,736		2,736		2,736
COUNTY CLERK	3	1.1719	8,208		8,208		8,208
ADMINISTRATIVE COORDINATOR	2	0.7813	5,472		5,472		5,472
FINANCE DEPARTMENT	2	0.7813	5,472		5,472		5,472
INFORMATION SERVICES	14	5.4688	38,303		38,303		38,303
COUNTY TREASURER	2	0.7813	5,472		5,472	370	5,842
FAMILY COURT COMMISSIONER	1	0.3906	2,736		2,736	185	2,921
SHERIFF'S DEPARTMENT	43	16.7969	117,644		117,644	7,949	125,593
CHILD SUPPORT	10	3.9063	27,359		27,359	1,849	29,208
HUMAN SERVICES	97	37.8903	265,382		265,382	17,930	283,312
EMERGENCY MANAGEMENT	1	0.3906	2,736		2,736	185	2,921
HIGHWAY	10	3.9063	27,359		27,359	1,849	29,208
LAND CONSERVATION	27	10.5469	73,869		73,869	4,991	78,860
UW EXTENSION	13	5.0781	35,567		35,567	2,403	37,970
VETERANS	2	0.7813	5,472		5,472	370	5,842
REGISTER OF DEEDS	9	3.5156	24,623		24,623	1,664	26,287
OTHER DEPARTMENTS	19	7.4219	51,982		51,982	3,512	55,494
SubTotal	256	100.0000	700,392		700,392	43,257	743,649
Total	256	100.0000	700,392		700,392	43,257	743,649

Allocation Basis: Number of Computer Devices by Department

Allocation Source: Information Services 2010 Inventory Report

OCONTO COUNTY, WISCONSIN
FY 2010 OMB A-87 COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department INFORMATION SERVICES

Activity - Dept Support

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MAINTENANCE	0	0.3892	187		187		187
COUNTY CLERK	4	4.9601	2,385		2,385		2,385
ADMINISTRATIVE COORDINATOR	3	3.8423	1,848		1,848		1,848
FINANCE DEPARTMENT	4	4.4411	2,136		2,136		2,136
INFORMATION SERVICES	10	10.1397	4,876		4,876		4,876
COUNTY TREASURER	1	1.2076	581		581	47	628
CIRCUIT COURT-ADM	0	0.4790	230		230	19	249
SHERIFF'S DEPARTMENT	7	7.1557	3,441		3,441	279	3,720
CHILD SUPPORT	1	1.3373	643		643	52	695
HUMAN SERVICES	30	30.4091	14,626		14,626	1,185	15,811
DISTRICT ATTORNEY	0	0.3892	187		187	15	202
EMERGENCY MANAGEMENT	0	0.5589	269		269	22	291
HIGHWAY	4	4.5709	2,198		2,198	178	2,376
LANDFILL	0	0.9880	475		475	38	513
LAND CONSERVATION	13	13.5230	6,503		6,503	527	7,030
UW EXTENSION	8	8.3633	4,022		4,022	326	4,348
VETERANS	4	4.8703	2,342		2,342	190	2,532
REGISTER OF DEEDS	2	2.1158	1,017		1,017	82	1,099
OTHER DEPARTMENTS	0	0.2595	125		125	10	135
SubTotal	100	100.0000	48,091		48,091	2,970	51,061
Total	100	100.0000	48,091		48,091	2,970	51,061

Allocation Basis: Analysis of Effort Expended on each Department in 2010

Allocation Source: Inormation Services 2010 Helpstar Reports



OCONTO COUNTY, WISCONSIN
FY 2010 OMB A-87 COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department INFORMATION SERVICES

Activity - Direct Support

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SHERIFF'S DEPARTMENT	14,108	54.9998	18,473		18,473	1,141	19,614
HUMAN SERVICES	11,543	45.0002	15,115		15,115	933	16,048
SubTotal	25,651	100.0000	33,588		33,588	2,074	35,662
Total	25,651	100.0000	33,588		33,588	2,074	35,662

Allocation Basis: Direct Allocation to Billed Departments

Allocation Source: Information Services Chargebacks and County Financial Records

OCONTO COUNTY, WISCONSIN
FY 2010 OMB A-87 COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department INFORMATION SERVICES

Receiving Department	Total	General Support	Dept Support	Direct Support
MAINTENANCE	2,923	2,736	187	0
COUNTY CLERK	10,593	8,208	2,385	0
ADMINISTRATIVE	7,320	5,472	1,848	0
FINANCE DEPARTMENT	7,608	5,472	2,136	0
INFORMATION SERVICES	43,179	38,303	4,876	0
COUNTY TREASURER	6,470	5,842	628	0
CIRCUIT COURT-ADM	249	0	249	0
FAMILY COURT	2,921	2,921	0	0
SHERIFF'S DEPARTMENT	148,927	125,593	3,720	19,614
CHILD SUPPORT	29,903	29,208	695	0
HUMAN SERVICES	315,171	283,312	15,811	16,048
DISTRICT ATTORNEY	202	0	202	0
EMERGENCY	3,212	2,921	291	0
HIGHWAY	31,584	29,208	2,376	0
LANDFILL	513	0	513	0
LAND CONSERVATION	85,890	78,860	7,030	0
UW EXTENSION	42,318	37,970	4,348	0
VETERANS	8,374	5,842	2,532	0
REGISTER OF DEEDS	27,386	26,287	1,099	0
OTHER DEPARTMENTS	55,629	55,494	135	0
Direct Billed	0	0	0	0
Total	830,372	743,649	51,061	35,662



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

COUNTY TREASURER

Nature and Extent of Services

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 2010.
- **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 2010.

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
FY 2010 OMB A-87 COST ALLOCATION PLAN
Schedule .2 - Costs To Be Allocated
For Department COUNTY TREASURER

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	174,554			174,554
Bank Service Chg	(5,668)			
Total Deductions:	<u>(5,668)</u>			(5,668)
BUILDING USE	3,611	6	3,617	
EQUIPMENT USE	82		82	
SPECIAL ACCOUNTING	1,835	14	1,849	
MAINTENANCE	11,875	674	12,549	
COUNTY CLERK	1,014	169	1,183	
ADMINISTRATIVE COORDINATOR	2,283	239	2,522	
INSURANCE	5,650	135	5,785	
FINANCE DEPARTMENT	3,853	218	4,071	
INFORMATION SERVICES	6,053	417	6,470	
COUNTY TREASURER		1,683	1,683	
CORPORATION COUNSEL		1,883	1,883	
LABOR RELATIONS		385	385	
Total Allocated Additions:	<u>36,256</u>	<u>5,823</u>	<u>42,079</u>	<u>42,079</u>
Total To Be Allocated:	<u><u>205,142</u></u>	<u><u>5,823</u></u>		<u><u>210,965</u></u>



**OCONTO COUNTY, WISCONSIN
 FY 2010 OMB A-87 COST ALLOCATION PLAN
 Schedule .3 - Costs Allocated By Activity
 For Department COUNTY TREASURER**

	Total	General & Admin	Checking	Gen Receipts	Gen Gov
Wages & Benefits					
Salaries & Wages	98,852	15,698	22,479	11,220	49,455
Fringe Benefits	58,667	9,316	13,341	6,659	29,351
Other Expense & Cost					
*Bank Service Chg	5,668	5,668	0	0	0
Lease Equip - Copier	816	130	186	93	407
Telephone	279	44	63	32	140
Office Supplies	2,224	353	506	252	1,113
Postage & UPS	6,170	980	1,403	700	3,087
Photocopy	35	6	8	4	17
Publications - Legal Notices	491	78	112	56	245
Dues-Regs-Tuition	325	52	74	37	162
Travel Expenses	787	125	179	89	394
Network Support	240	38	55	27	120
Departmental Totals					
Total Expenditures	174,554	32,488	38,406	19,169	84,491
Deductions					
Total Deductions	(5,668)	(5,668)	0	0	0
Functional Cost					
Functional Cost	168,886	26,820	38,406	19,169	84,491
Allocation Step 1					
Inbound- All Others	36,256	36,256	0	0	0
Reallocate Admin Costs		(63,076)	17,052	8,511	37,513
Unallocated Costs	(122,004)	0	0	0	(122,004)
1st Allocation	83,138	0	55,458	27,680	0
Allocation Step 2					
Inbound- All Others	5,823	5,823	0	0	0
Reallocate Admin Costs		(5,823)	1,574	786	3,463
Unallocated Costs	(3,463)	0	0	0	(3,463)
2nd Allocation	2,360	0	1,574	786	0



OCONTO COUNTY, WISCONSIN
FY 2010 OMB A-87 COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department COUNTY TREASURER

	Total	General & Admin	Checking	Gen Receipts	Gen Gov
Total For 10 COUNTY TREASURER					
Total Allocated	85,498	0	57,032	28,466	0



OCONTO COUNTY, WISCONSIN
FY 2010 OMB A-87 COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department COUNTY TREASURER

Activity - Checking

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MAINTENANCE	335	2.0041	1,111		1,111		1,111
COUNTY CLERK	208	1.2443	690		690		690
ADMINISTRATIVE COORDINATOR	49	0.2931	163		163		163
INSURANCE	44	0.2632	146		146		146
FINANCE DEPARTMENT	65	0.3888	216		216		216
INFORMATION SERVICES	344	2.0579	1,141		1,141		1,141
COUNTY TREASURER	329	1.9682	1,092		1,092		1,092
CORPORATION COUNSEL	92	0.5504	305		305	9	314
LABOR RELATIONS	11	0.0658	36		36	1	37
CIRCUIT COURT-ADM	65	0.3888	216		216	7	223
FAMILY COURT COMMISSIONER	49	0.2931	163		163	5	168
SHERIFF'S DEPARTMENT	1,358	8.1240	4,505		4,505	139	4,644
CHILD SUPPORT	201	1.2024	667		667	21	688
HUMAN SERVICES	3,663	21.9132	12,150		12,150	375	12,525
JUVENILE DETENTION	211	1.2623	700		700	22	722
JAIL	787	4.7081	2,611		2,611	81	2,692
DISTRICT ATTORNEY	81	0.4846	269		269	8	277
CLERK OF COURT	1,088	6.5087	3,610		3,610	112	3,722
PROBATE/COURT & JURY	93	0.5564	309		309	10	319
EMERGENCY MANAGEMENT	71	0.4247	236		236	7	243
HIGHWAY	3,556	21.2730	11,798		11,798	365	12,163
PARKS/FORESTRY	870	5.2046	2,886		2,886	89	2,975
RECYCLING	259	1.5494	859		859	27	886
LAND CONSERVATION	254	1.5195	843		843	26	869
ZONING	260	1.5554	863		863	27	890
LAND INFORMATION/SURVEYOR	222	1.3281	737		737	23	760



OCONTO COUNTY, WISCONSIN
FY 2010 OMB A-87 COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department COUNTY TREASURER

Activity - Checking

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
UW EXTENSION	295	1.7648	979		979	30	1,009
VETERANS	98	0.5863	325		325	10	335
REGISTER OF DEEDS	140	0.8375	464		464	14	478
OTHER DEPARTMENTS	1,618	9.6793	5,368		5,368	166	5,534
SubTotal	16,716	100.0000	55,458		55,458	1,574	57,032
Total	16,716	100.0000	55,458		55,458	1,574	57,032

Allocation Basis: Total General & Payroll Checks Issued by Department

Allocation Source: County Financial Records



OCONTO COUNTY, WISCONSIN
FY 2010 OMB A-87 COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department COUNTY TREASURER

Activity - Gen Receipts

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MAINTENANCE	12	0.1471	41		41		41
COUNTY CLERK	605	7.4188	2,054		2,054		2,054
INFORMATION SERVICES	12	0.1471	41		41		41
COUNTY TREASURER	174	2.1337	591		591		591
CORPORATION COUNSEL	12	0.1471	41		41	1	42
SHERIFF'S DEPARTMENT	302	3.7033	1,025		1,025	32	1,057
CHILD SUPPORT	23	0.2820	78		78	2	80
HUMAN SERVICES	3,907	47.9094	13,259		13,259	418	13,677
JUVENILE DETENTION	12	0.1471	41		41	1	42
JAIL	128	1.5696	434		434	14	448
DISTRICT ATTORNEY	140	1.7167	475		475	15	490
CLERK OF COURT	70	0.8584	238		238	7	245
EMERGENCY MANAGEMENT	12	0.1471	41		41	1	42
HIGHWAY	186	2.2808	631		631	20	651
PARKS/FORESTRY	267	3.2741	906		906	29	935
RECYCLING	128	1.5696	434		434	14	448
LAND CONSERVATION	988	12.1153	3,354		3,354	106	3,460
ZONING	465	5.7020	1,578		1,578	50	1,628
LAND INFORMATION/SURVEYOR	47	0.5763	160		160	5	165
UW EXTENSION	47	0.5763	160		160	5	165
REGISTER OF DEEDS	256	3.1392	869		869	27	896
OTHER DEPARTMENTS	362	4.4390	1,229		1,229	39	1,268
SubTotal	8,155	100.0000	27,680		27,680	786	28,466
Total	8,155	100.0000	27,680		27,680	786	28,466



OCONTO COUNTY, WISCONSIN
FY 2010 OMB A-87 COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department COUNTY TREASURER

Allocation Basis: Annual General Receipts Processed by Department

Allocation Source: County Financial Records

OCONTO COUNTY, WISCONSIN
FY 2010 OMB A-87 COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department COUNTY TREASURER

Receiving Department	Total	Checking	Gen Receipts
MAINTENANCE	1,152	1,111	41
COUNTY CLERK	2,744	690	2,054
ADMINISTRATIVE	163	163	0
INSURANCE	146	146	0
FINANCE DEPARTMENT	216	216	0
INFORMATION SERVICES	1,182	1,141	41
COUNTY TREASURER	1,683	1,092	591
CORPORATION COUNSEL	356	314	42
LABOR RELATIONS	37	37	0
CIRCUIT COURT-ADM	223	223	0
FAMILY COURT	168	168	0
SHERIFF'S DEPARTMENT	5,701	4,644	1,057
CHILD SUPPORT	768	688	80
HUMAN SERVICES	26,202	12,525	13,677
JUVENILE DETENTION	764	722	42
JAIL	3,140	2,692	448
DISTRICT ATTORNEY	767	277	490
CLERK OF COURT	3,967	3,722	245
PROBATE/COURT & JURY	319	319	0
EMERGENCY	285	243	42
HIGHWAY	12,814	12,163	651
PARKS/FORESTRY	3,910	2,975	935
RECYCLING	1,334	886	448
LAND CONSERVATION	4,329	869	3,460
ZONING	2,518	890	1,628
LAND	925	760	165
UW EXTENSION	1,174	1,009	165
VETERANS	335	335	0
REGISTER OF DEEDS	1,374	478	896
OTHER DEPARTMENTS	6,802	5,534	1,268



OCONTO COUNTY, WISCONSIN
FY 2010 OMB A-87 COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department COUNTY TREASURER

Receiving Department	Total	Checking	Gen Receipts
Direct Billed	0	0	0
Total	<u>85,498</u>	<u>57,032</u>	<u>28,466</u>



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

CORPORATION COUNSEL

Nature and Extent of Services

The Corporation Counsel handles all 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.

Remaining costs attributable to this department have been considered General Government and have been properly excluded from allocation.

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

OCONTO COUNTY, WISCONSIN
FY 2010 OMB A-87 COST ALLOCATION PLAN
Schedule .2 - Costs To Be Allocated
For Department CORPORATION COUNSEL

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	89,647			89,647
Prof-Legal Services	(3,330)			
Service of Papers	(545)			
Total Deductions:	(3,875)			(3,875)
BUILDING USE	274		274	
EQUIPMENT USE	128	1	129	
SPECIAL ACCOUNTING	574	5	579	
MAINTENANCE	804	42	846	
COUNTY CLERK	169	28	197	
ADMINISTRATIVE COORDINATOR	1,592	168	1,760	
INSURANCE	3,305	79	3,384	
FINANCE DEPARTMENT	1,077	61	1,138	
COUNTY TREASURER	346	10	356	
LABOR RELATIONS		257	257	
Total Allocated Additions:	8,269	651	8,920	8,920
Total To Be Allocated:	94,041	651		94,692



**OCONTO COUNTY, WISCONSIN
 FY 2010 OMB A-87 COST ALLOCATION PLAN
 Schedule .3 - Costs Allocated By Activity
 For Department CORPORATION COUNSEL**

	Total	General & Admin	Child Support	Legal Counsel
Wages & Benefits				
Salaries & Wages	60,083	0	13,777	46,306
Fringe Benefits	22,213	0	5,093	17,120
Other Expense & Cost				
*Prof-Legal Services	3,330	3,330	0	0
*Service of Papers	545	545	0	0
Leased Equip-Copiers	635	0	146	489
Telephone	328	0	75	253
Office Supplies	888	0	204	684
Postage & Shipping	843	0	193	650
Photocopy	546	0	125	421
Dues-Regs-Tuition	236	0	54	182
Departmental Totals				
Total Expenditures	89,647	3,875	19,667	66,105
Deductions				
Total Deductions	(3,875)	(3,875)	0	0
Functional Cost				
Functional Cost	85,772	0	19,667	66,105
Allocation Step 1				
Inbound- All Others	8,269	8,269	0	0
Reallocate Admin Costs		(8,269)	1,896	6,373
1st Allocation	94,041	0	21,563	72,478
Allocation Step 2				
Inbound- All Others	651	651	0	0
Reallocate Admin Costs		(651)	149	502
2nd Allocation	651	0	149	502
Total For 11 CORPORATION COUNSEL				
Total Allocated	94,692	0	21,712	72,980



OCONTO COUNTY, WISCONSIN
FY 2010 OMB A-87 COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department CORPORATION COUNSEL

Activity - Child Support

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHILD SUPPORT	100	100.0000	21,563	-13,776	7,787	149	7,936
SubTotal	100	100.0000	21,563	-13,776	7,787	149	7,936
Direct Billed				13,776	13,776		13,776
Total	100	100.0000	21,563		21,563	149	21,712

Allocation Basis: Direct Allocation to Child Support Program

Allocation Source: Analysis of 2010 Child Support Monthly Statements & Supporting Data

OCONTO COUNTY, WISCONSIN
FY 2010 OMB A-87 COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department CORPORATION COUNSEL

Activity - Legal Counsel

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MAINTENANCE	1	1.2987	941		941		941
COUNTY CLERK	2	2.5974	1,883		1,883		1,883
ADMINISTRATIVE COORDINATOR	4	5.1948	3,765		3,765		3,765
INSURANCE	1	1.2987	941		941		941
FINANCE DEPARTMENT	1	1.2987	941		941		941
INFORMATION SERVICES	1	1.2987	941		941		941
COUNTY TREASURER	2	2.5974	1,883		1,883		1,883
SHERIFF'S DEPARTMENT	3	3.8961	2,824		2,824	23	2,847
HUMAN SERVICES	24	31.1689	22,592		22,592	184	22,776
JUVENILE DETENTION	1	1.2987	941		941	8	949
JAIL	2	2.5974	1,883		1,883	15	1,898
PROBATE/COURT & JURY	1	1.2987	941		941	8	949
EMERGENCY MANAGEMENT	1	1.2987	941		941	8	949
HIGHWAY	5	6.4935	4,706		4,706	39	4,745
PARKS/FORESTRY	8	10.3896	7,530		7,530	62	7,592
RECYCLING	1	1.2987	941		941	8	949
LAND CONSERVATION	1	1.2987	941		941	8	949
ZONING	14	18.1818	13,178		13,178	108	13,286
LAND INFORMATION/SURVEYOR	2	2.5974	1,883		1,883	15	1,898
UW EXTENSION	1	1.2987	941		941	8	949
REGISTER OF DEEDS	1	1.2987	941		941	8	949
SubTotal	77	100.0000	72,478		72,478	502	72,980
Total	77	100.0000	72,478		72,478	502	72,980



OCONTO COUNTY, WISCONSIN
FY 2010 OMB A-87 COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department CORPORATION COUNSEL

Allocation Basis: Percentage of Effort Afforded County Departments in 2010

Allocation Source: Corp Counsel Time Records

OCONTO COUNTY, WISCONSIN
FY 2010 OMB A-87 COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department CORPORATION COUNSEL

Receiving Department	Total	Child Support	Legal Counsel
MAINTENANCE	941	0	941
COUNTY CLERK	1,883	0	1,883
ADMINISTRATIVE	3,765	0	3,765
INSURANCE	941	0	941
FINANCE DEPARTMENT	941	0	941
INFORMATION SERVICES	941	0	941
COUNTY TREASURER	1,883	0	1,883
SHERIFF'S DEPARTMENT	2,847	0	2,847
CHILD SUPPORT	7,936	7,936	0
HUMAN SERVICES	22,776	0	22,776
JUVENILE DETENTION	949	0	949
JAIL	1,898	0	1,898
PROBATE/COURT & JURY	949	0	949
EMERGENCY	949	0	949
HIGHWAY	4,745	0	4,745
PARKS/FORESTRY	7,592	0	7,592
RECYCLING	949	0	949
LAND CONSERVATION	949	0	949
ZONING	13,286	0	13,286
LAND	1,898	0	1,898
UW EXTENSION	949	0	949
REGISTER OF DEEDS	949	0	949
Direct Billed	13,776	13,776	0
Total	94,692	21,712	72,980



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

LABOR RELATIONS

Nature and Extent of Services

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
FY 2010 OMB A-87 COST ALLOCATION PLAN
Schedule .2 - Costs To Be Allocated
For Department LABOR RELATIONS

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	21,724			21,724
SPECIAL ACCOUNTING	326	3	329	
COUNTY CLERK	80	13	93	
ADMINISTRATIVE COORDINATOR	14,429	1,542	15,971	
FINANCE DEPARTMENT	129	7	136	
COUNTY TREASURER	36	1	37	
Total Allocated Additions:	15,000	1,566	16,566	16,566
Total To Be Allocated:	36,724	1,566		38,290



OCONTO COUNTY, WISCONSIN
FY 2010 OMB A-87 COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department LABOR RELATIONS

	Total	General & Admin	Labor Relations
Wages & Benefits			
Salaries & Wages	0	0	0
Fringe Benefits	0	0	0
Other Expense & Cost			
Labor Negotiations	20,313	0	20,313
Background Investigations	1,411	0	1,411
Departmental Totals			
Total Expenditures	21,724	0	21,724
Deductions			
Total Deductions	0	0	0
Functional Cost			
Functional Cost	21,724	0	21,724
Allocation Step 1			
Inbound- All Others	15,000	15,000	0
Reallocate Admin Costs		(15,000)	15,000
1st Allocation	36,724	0	36,724
Allocation Step 2			
Inbound- All Others	1,566	1,566	0
Reallocate Admin Costs		(1,566)	1,566
2nd Allocation	1,566	0	1,566
Total For 12 LABOR RELATIONS			
Total Allocated	38,290	0	38,290



OCONTO COUNTY, WISCONSIN
FY 2010 OMB A-87 COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department LABOR RELATIONS

Activity - Labor Relations

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MAINTENANCE	4	1.3986	514		514		514
COUNTY CLERK	4	1.3986	514		514		514
ADMINISTRATIVE COORDINATOR	1	0.3497	128		128		128
FINANCE DEPARTMENT	2	0.6993	257		257		257
INFORMATION SERVICES	6	2.0979	770		770		770
COUNTY TREASURER	3	1.0490	385		385		385
CORPORATION COUNSEL	2	0.6993	257		257		257
CIRCUIT COURT-ADM	2	0.6993	257		257	12	269
FAMILY COURT COMMISSIONER	1	0.3497	128		128	6	134
SHERIFF'S DEPARTMENT	33	11.5385	4,237		4,237	196	4,433
CHILD SUPPORT	5	1.7483	642		642	30	672
HUMAN SERVICES	78	27.2721	10,019		10,019	458	10,477
JUVENILE DETENTION	7	2.4476	899		899	42	941
JAIL	23	8.0420	2,953		2,953	136	3,089
DISTRICT ATTORNEY	3	1.0490	385		385	18	403
CLERK OF COURT	6	2.0979	770		770	36	806
PROBATE/COURT & JURY	1	0.3497	128		128	6	134
EMERGENCY MANAGEMENT	1	0.3497	128		128	6	134
HIGHWAY	66	23.0769	8,475		8,475	392	8,867
PARKS/FORESTRY	7	2.4476	899		899	42	941
RECYCLING	1	0.3497	128		128	6	134
LAND CONSERVATION	6	2.0979	770		770	36	806
ZONING	6	2.0979	770		770	36	806
LAND INFORMATION/SURVEYOR	6	2.0979	770		770	36	806
UW EXTENSION	3	1.0490	385		385	18	403
VETERANS	2	0.6993	257		257	12	269



OCONTO COUNTY, WISCONSIN
FY 2010 OMB A-87 COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department LABOR RELATIONS

Activity - Labor Relations

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
REGISTER OF DEEDS	5	1.7483	642		642	30	672
OTHER DEPARTMENTS	2	0.6993	257		257	12	269
SubTotal	286	100.0000	36,724		36,724	1,566	38,290
Total	286	100.0000	36,724		36,724	1,566	38,290

Allocation Basis: Total Number of Employees in Each County Department

Allocation Source: County Personnel Records



OCONTO COUNTY, WISCONSIN
FY 2010 OMB A-87 COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department LABOR RELATIONS

Receiving Department	Total	Labor Relations
MAINTENANCE	514	514
COUNTY CLERK	514	514
ADMINISTRATIVE	128	128
FINANCE DEPARTMENT	257	257
INFORMATION SERVICES	770	770
COUNTY TREASURER	385	385
CORPORATION COUNSEL	257	257
CIRCUIT COURT-ADM	269	269
FAMILY COURT	134	134
SHERIFF'S DEPARTMENT	4,433	4,433
CHILD SUPPORT	672	672
HUMAN SERVICES	10,477	10,477
JUVENILE DETENTION	941	941
JAIL	3,089	3,089
DISTRICT ATTORNEY	403	403
CLERK OF COURT	806	806
PROBATE/COURT & JURY	134	134
EMERGENCY	134	134
HIGHWAY	8,867	8,867
PARKS/FORESTRY	941	941
RECYCLING	134	134
LAND CONSERVATION	806	806
ZONING	806	806
LAND	806	806
UW EXTENSION	403	403
VETERANS	269	269
REGISTER OF DEEDS	672	672
OTHER DEPARTMENTS	269	269



OCONTO COUNTY, WISCONSIN
FY 2010 OMB A-87 COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department LABOR RELATIONS

Receiving Department	Total	Labor Relations
Direct Billed	0	0
Total	<u>38,290</u>	<u>38,290</u>



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

CIRCUIT COURT ADMINISTRATION

Nature and Extent of Services

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
FY 2010 OMB A-87 COST ALLOCATION PLAN
Schedule .2 - Costs To Be Allocated
For Department CIRCUIT COURT-ADM

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	169,065			169,065
Outlay-Phone System	(2,905)			
Total Deductions:	(2,905)			(2,905)
BUILDING USE	5,269	9	5,278	
SPECIAL ACCOUNTING	967	8	975	
MAINTENANCE	15,479	817	16,296	
COUNTY CLERK	152	25	177	
ADMINISTRATIVE COORDINATOR	516	53	569	
INSURANCE	5,551	129	5,680	
FINANCE DEPARTMENT	761	42	803	
INFORMATION SERVICES	230	19	249	
COUNTY TREASURER	216	7	223	
LABOR RELATIONS	257	12	269	
Total Allocated Additions:	29,398	1,121	30,519	30,519
Total To Be Allocated:	195,558	1,121		196,679



OCONTO COUNTY, WISCONSIN
FY 2010 OMB A-87 COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department CIRCUIT COURT-ADM

	Total	General & Admin	Child Support	Gen Gov
Wages & Benefits				
Salaries & Wages	94,510	0	5,752	88,758
Fringe Benefits	60,389	0	3,678	56,711
Other Expense & Cost				
Lease Eqp-Copiers	805	0	49	756
Prof Serv-Medical	1,319	0	0	1,319
Telephone	1,863	0	113	1,750
Office Supplies	2,254	0	137	2,117
Postage & Shipping	1,390	0	85	1,305
Photocopy	484	0	29	455
Publications & Subscriptions	3,146	0	192	2,954
*Outlay-Phone System	2,905	2,905	0	0
Departmental Totals				
Total Expenditures	169,065	2,905	10,035	156,125
Deductions				
Total Deductions	(2,905)	(2,905)	0	0
Functional Cost				
Functional Cost	166,160	0	10,035	156,125
Allocation Step 1				
Inbound- All Others	29,398	29,398	0	0
Reallocate Admin Costs		(29,398)	1,775	27,623
Unallocated Costs	(183,748)	0	0	(183,748)
1st Allocation	11,810	0	11,810	0
Allocation Step 2				
Inbound- All Others	1,121	1,121	0	0
Reallocate Admin Costs		(1,121)	68	1,053
Unallocated Costs	(1,053)	0	0	(1,053)
2nd Allocation	68	0	68	0



OCONTO COUNTY, WISCONSIN
FY 2010 OMB A-87 COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department CIRCUIT COURT-ADM

	Total	General & Admin	Child Support	Gen Gov
Total For 13 CIRCUIT COURT-ADM				
Total Allocated	11,878	0	11,878	0



OCONTO COUNTY, WISCONSIN
FY 2010 OMB A-87 COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department CIRCUIT COURT-ADM

Activity - Child Support

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHILD SUPPORT	100	100.0000	11,810	-5,752	6,058	68	6,126
SubTotal	100	100.0000	11,810	-5,752	6,058	68	6,126
Direct Billed				5,752	5,752		5,752
Total	100	100.0000	11,810		11,810	68	11,878

Allocation Basis: Direct Allocation to Child Support Program

Allocation Source: Analysis of 2010 Child Support Monthly Statements & Supporting Data

OCONTO COUNTY, WISCONSIN
FY 2010 OMB A-87 COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department CIRCUIT COURT-ADM

Receiving Department	Total	Child Support
CHILD SUPPORT	6,126	6,126
Direct Billed	5,752	5,752
Total	<u>11,878</u>	<u>11,878</u>



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

FAMILY COURT COMMISSIONER

Nature and Extent of Services

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
FY 2010 OMB A-87 COST ALLOCATION PLAN
Schedule .2 - Costs To Be Allocated
For Department FAMILY COURT COMMISSIONER

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	141,196			141,196
BUILDING USE	1,564	3	1,567	
EQUIPMENT USE	139	1	140	
SPECIAL ACCOUNTING	497	5	502	
MAINTENANCE	4,596	243	4,839	
COUNTY CLERK	125	21	146	
ADMINISTRATIVE COORDINATOR	808	85	893	
INSURANCE	2,431	57	2,488	
FINANCE DEPARTMENT	574	33	607	
INFORMATION SERVICES	2,736	185	2,921	
COUNTY TREASURER	163	5	168	
LABOR RELATIONS	128	6	134	
Total Allocated Additions:	13,761	644	14,405	14,405
Total To Be Allocated:	154,957	644		155,601



OCONTO COUNTY, WISCONSIN
FY 2010 OMB A-87 COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department FAMILY COURT COMMISSIONER

	Total	General & Admin	Child Support	Gen Gov
Wages & Benefits				
Salaries & Wages	89,275	0	22,524	66,751
Fringe Benefits	47,654	0	16,040	31,614
Other Expense & Cost				
Lease Equipment-Copiers	374	0	94	280
Telephone	310	0	78	232
Office Supplies	237	0	60	177
Postage & Shipping	1,295	0	327	968
Photocopy	227	0	57	170
Dues-Regs-Tuition	742	0	187	555
Publications & Subscriptions	61	0	15	46
Travel Costs	901	0	227	674
Computer Ntwk Support	120	0	30	90
Departmental Totals				
Total Expenditures	141,196	0	39,639	101,557
Deductions				
Total Deductions	0	0	0	0
Functional Cost				
Functional Cost	141,196	0	39,639	101,557
Allocation Step 1				
Inbound- All Others	13,761	13,761	0	0
Reallocate Admin Costs		(13,761)	3,863	9,898
Unallocated Costs	(111,455)	0	0	(111,455)
1st Allocation	43,502	0	43,502	0
Allocation Step 2				
Inbound- All Others	644	644	0	0
Reallocate Admin Costs		(644)	181	463
Unallocated Costs	(463)	0	0	(463)
2nd Allocation	181	0	181	0



OCONTO COUNTY, WISCONSIN
FY 2010 OMB A-87 COST ALLOCATION PLAN
Schedule .3 - Costs Allocated By Activity
For Department FAMILY COURT COMMISSIONER

	Total	General & Admin	Child Support	Gen Gov
<u>Total For 14 FAMILY COURT COMMISSIONER</u>				
Total Allocated	43,683	0	43,683	0



OCONTO COUNTY, WISCONSIN
FY 2010 OMB A-87 COST ALLOCATION PLAN
Schedule .4 - Detail Activity Allocations
For Department FAMILY COURT COMMISSIONER

Activity - Child Support

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHILD SUPPORT	100	100.0000	43,502	-22,525	20,977	181	21,158
SubTotal	100	100.0000	43,502	-22,525	20,977	181	21,158
Direct Billed				22,525	22,525		22,525
Total	100	100.0000	43,502		43,502	181	43,683

Allocation Basis: Direct Allocation to Child Support Program

Allocation Source: Analysis of 2010 Child Support Monthly Statements & Supporting Data



OCONTO COUNTY, WISCONSIN
FY 2010 OMB A-87 COST ALLOCATION PLAN
Schedule .5 - Allocation Summary
For Department FAMILY COURT COMMISSIONER

Receiving Department	Total	Child Support
CHILD SUPPORT	21,158	21,158
Direct Billed	22,525	22,525
Total	<u>43,683</u>	<u>43,683</u>

