

**A CENTRAL SERVICES  
COST ALLOCATION PLAN**

**OCONTO COUNTY, WISCONSIN**

**FISCAL 2011**

**ACTUAL COSTS FOR THE YEAR ENDED DECEMBER 31, 2011**

**MAXIMUS<sup>®</sup>**  
***HELPING GOVERNMENT SERVE THE PEOPLE<sup>®</sup>***



**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:

- (1) All costs included in this county-wide cost allocation plan to establish cost allocations or billings for the year ended December 31, 2011 are allowable in accordance with the requirements of Office of Management and Budget Circular A-87, "Cost Principles for State and Local Governments," and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
  
- (2) All costs included in this county-wide cost allocation plan are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare that the foregoing is true and correct:

Governmental Unit: Oconto County, Wisconsin

Signature: \_\_\_\_\_

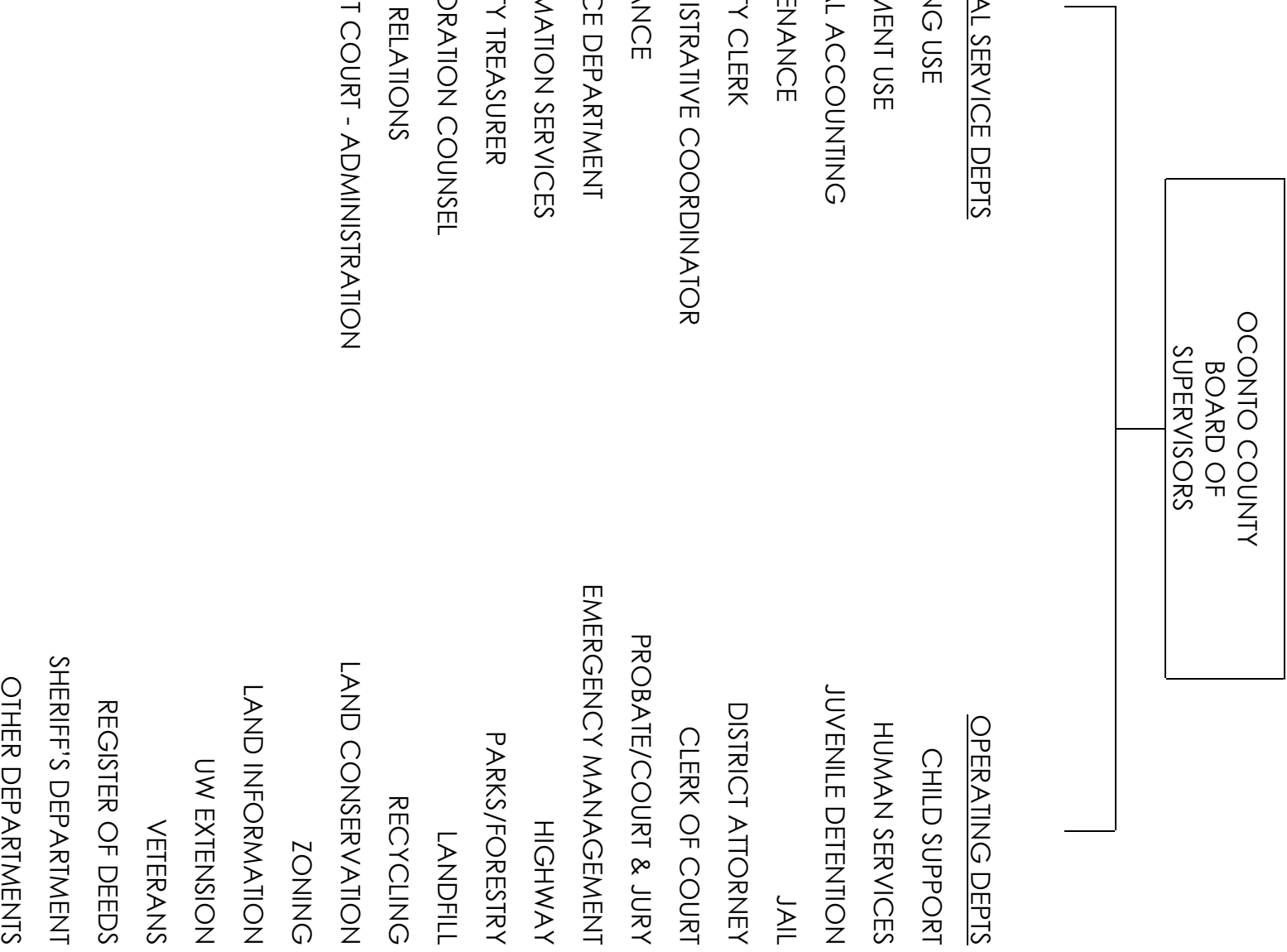
Name of Official: Terry L. Hinds

Title: Finance Director

Date of Execution: \_\_\_\_\_

# OCONTO COUNTY, WISCONSIN

## 2011 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  
CENTRAL SERVICES COST ALLOCATION PLAN  
BASED ON YEAR ENDED DECEMBER 31, 2011**

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**OCONTO COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED DECEMBER 31, 2011**  
**Allocated Costs By Department**

Central Service Departments	SHERIFF'S DEPARTMENT	CHILD SUPPORT	HUMAN SERVICES	HS-FAMILY CARE	JUVENILE DETENTION	JAIL	DISTRICT ATTORNEY
BUILDING USE	38,066	2,394	58,106	0	6,462	26,304	3,212
EQUIPMENT USE	0	0	0	0	0	0	0
SPECIAL ACCOUNTING	5,489	( 1,235)	( 11,291)	0	835	2,759	891
MAINTENANCE	111,473	7,747	188,041	0	14,066	57,516	10,396
COUNTY CLERK	2,694	749	12,405	0	250	925	439
ADMINISTRATIVE	14,768	2,477	36,820	0	2,895	12,560	1,295
INSURANCE	( 1,232)	5,561	6,435	0	627	1,796	4,700
FINANCE DEPARTMENT	14,028	2,200	43,266	0	1,640	7,304	509
INFORMATION SERVICES	174,373	24,965	276,385	0	0	0	45
COUNTY TREASURER	6,152	828	28,221	0	824	3,388	826
CORPORATION COUNSEL	1,603	18,297	20,850	0	802	802	0
LABOR RELATIONS	2,308	349	5,451	0	489	1,609	210
CIRCUIT COURT-ADM	0	1,420	0	0	0	0	0
FAMILY COURT	0	13,180	0	0	0	0	0
Total Allocated	369,722	78,932	664,689	0	28,890	114,963	22,523
Roll Forward	0	25,073	( 92,842)	0	0	0	0
Cost With Roll Forward	369,722	104,005	571,847	0	28,890	114,963	22,523
Adjustments	0	0	0	0	0	0	0
Proposed Costs	369,722	104,005	571,847	0	28,890	114,963	22,523



**OCONTO COUNTY, WISCONSIN  
 CENTRAL SERVICES COST ALLOCATION PLAN  
 BASED ON YEAR ENDED DECEMBER 31, 2011  
 Allocated Costs By Department**

Central Service Departments	CLERK OF COURT	PROBATE/COURT & JURY	EMERGENCY MANAGEMENT	HIGHWAY	PARKS/FORESTRY	LANDFILL	RECYCLING
BUILDING USE	5,557	30,345	1,627	0	6,714	0	0
EQUIPMENT USE	0	0	0	0	0	0	0
SPECIAL ACCOUNTING	2,731	226	321	( 3,460)	2,475	0	( 370)
MAINTENANCE	17,986	98,203	4,497	0	18,563	0	0
COUNTY CLERK	4,642	749	352	8,579	3,179	0	1,162
ADMINISTRATIVE	3,991	924	5,185	23,044	3,421	525	1,281
INSURANCE	8,898	23,759	1,416	10,921	768	0	( 139)
FINANCE DEPARTMENT	19,542	1,520	1,071	45,838	14,245	0	3,917
INFORMATION SERVICES	0	0	2,721	25,382	0	15,062	0
COUNTY TREASURER	4,282	344	307	13,837	4,218	0	1,437
CORPORATION COUNSEL	1,603	802	802	4,009	6,415	802	802
LABOR RELATIONS	420	70	70	4,335	420	0	70
CIRCUIT COURT-ADM	0	0	0	0	0	0	0
FAMILY COURT	0	0	0	0	0	0	0
Total Allocated	69,652	156,942	18,369	132,485	60,418	16,389	8,160
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	69,652	156,942	18,369	132,485	60,418	16,389	8,160
Adjustments	0	0	0	0	0	0	0
Proposed Costs	69,652	156,942	18,369	132,485	60,418	16,389	8,160



**OCONTO COUNTY, WISCONSIN  
 CENTRAL SERVICES COST ALLOCATION PLAN  
 BASED ON YEAR ENDED DECEMBER 31, 2011  
 Allocated Costs By Department**

Central Service Departments	LAND CONSERVATION	ZONING	LAND INFORMATION/SURVE	UW EXTENSION	VETERANS	REGISTER OF DEEDS	OTHER DEPARTMENTS
BUILDING USE	0	5,373	0	6,454	2,510	5,267	5,291
EQUIPMENT USE	0	0	0	0	0	0	0
SPECIAL ACCOUNTING	( 895)	0	780	1,095	877	1,168	4,872
MAINTENANCE	0	14,854	0	17,845	6,938	14,562	14,629
COUNTY CLERK	800	682	771	1,813	352	293	5,446
ADMINISTRATIVE	2,234	2,663	2,185	1,722	1,134	1,553	3,393
INSURANCE	534	( 232)	231	4,873	2,573	5,180	( 22,413)
FINANCE DEPARTMENT	2,689	2,812	2,176	4,676	1,241	711	24,422
INFORMATION SERVICES	58,320	0	0	25,382	5,252	22,573	84,813
COUNTY TREASURER	4,652	2,709	996	1,265	362	1,480	7,339
CORPORATION COUNSEL	0	11,225	1,603	802	0	802	0
LABOR RELATIONS	420	420	420	210	140	280	140
CIRCUIT COURT-ADM	0	0	0	0	0	0	0
FAMILY COURT	0	0	0	0	0	0	0
Total Allocated	68,754	40,506	9,162	66,137	21,379	53,869	127,932
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	68,754	40,506	9,162	66,137	21,379	53,869	127,932
Adjustments	0	0	0	0	0	0	0
Proposed Costs	68,754	40,506	9,162	66,137	21,379	53,869	127,932





**OCONTO COUNTY, WISCONSIN  
 CENTRAL SERVICES COST ALLOCATION PLAN  
 BASED ON YEAR ENDED DECEMBER 31, 2011  
 Allocated Costs By Department**

Central Service Departments	SubTotal	Direct Billed	Unallocated	Total
BUILDING USE	203,682	0	0	203,682
EQUIPMENT USE	0	0	0	0
SPECIAL ACCOUNTING	7,268	18,453	0	25,721
MAINTENANCE	597,316	0	0	597,316
COUNTY CLERK	46,282	0	194,636	240,918
ADMINISTRATIVE	124,070	0	0	124,070
INSURANCE	54,256	242,220	0	296,476
FINANCE DEPARTMENT	193,807	1,000	0	194,807
INFORMATION SERVICES	715,273	0	0	715,273
COUNTY TREASURER	83,467	0	134,199	217,666
CORPORATION COUNSEL	72,021	11,509	0	83,530
LABOR RELATIONS	17,831	0	0	17,831
CIRCUIT COURT-ADM	1,420	5,760	182,754	189,934
FAMILY COURT	13,180	22,777	120,345	156,302
Total Allocated	2,129,873	301,719	631,934	3,063,526
Roll Forward	( 67,769)	0	0	( 67,769)
Cost With Roll Forward	2,062,104	301,719	631,934	2,995,757
Adjustments	0	0	0	0
Proposed Costs	2,062,104	301,719	631,934	2,995,757



**OCONTO COUNTY, WISCONSIN  
CENTRAL SERVICES COST ALLOCATION PLAN  
BASED ON YEAR ENDED DECEMBER 31, 2011  
Fixed Costs Proposed**

Receiving Departments	Final Costs Fiscal 2011	Fixed Costs	Roll Forward	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
SHERIFF'S DEPARTMENT	369,722	NA	NA	369,722	0	369,722
CHILD SUPPORT	78,932	53,859	25,073	104,005	0	104,005
HUMAN SERVICES	664,689	757,531	( 92,842)	571,847	0	571,847
HS-FAMILY CARE	0	NA	NA	0	0	0
JUVENILE DETENTION	28,890	NA	NA	28,890	0	28,890
JAIL	114,963	NA	NA	114,963	0	114,963
DISTRICT ATTORNEY	22,523	NA	NA	22,523	0	22,523
CLERK OF COURT	69,652	NA	NA	69,652	0	69,652
PROBATE/COURT & JURY	156,942	NA	NA	156,942	0	156,942
EMERGENCY MANAGEMENT	18,369	NA	NA	18,369	0	18,369
HIGHWAY	132,485	NA	NA	132,485	0	132,485
PARKS/FORESTRY	60,418	NA	NA	60,418	0	60,418
LANDFILL	16,389	NA	NA	16,389	0	16,389
RECYCLING	8,160	NA	NA	8,160	0	8,160
LAND CONSERVATION	68,754	NA	NA	68,754	0	68,754
ZONING	40,506	NA	NA	40,506	0	40,506
LAND INFORMATION/SURVEYOR	9,162	NA	NA	9,162	0	9,162
UW EXTENSION	66,137	NA	NA	66,137	0	66,137
VETERANS	21,379	NA	NA	21,379	0	21,379
REGISTER OF DEEDS	53,869	NA	NA	53,869	0	53,869
OTHER DEPARTMENTS	127,932	NA	NA	127,932	0	127,932
SubTotal	2,129,873	811,390	( 67,769)	2,062,104	0	2,062,104
Direct Billed	301,719					301,719
Unallocated	631,934					631,934
Total	3,063,526					2,995,757



**OCONTO COUNTY, WISCONSIN  
CENTRAL SERVICES COST ALLOCATION PLAN  
BASED ON YEAR ENDED DECEMBER 31, 2011  
Summary Of Allocated Costs**

Department	Total Expenditures	Cost Adjustments	Total Allocated
BUILDING USE	0	230,191	
EQUIPMENT USE	0	91,400	
SPECIAL ACCOUNTING	37,299	0	
MAINTENANCE	719,755	( 98,427)	
COUNTY CLERK	235,935	0	
ADMINISTRATIVE COORDINATOR	154,421	0	
INSURANCE	130,868	141,961	
FINANCE DEPARTMENT	194,296	1,000	
INFORMATION SERVICES	839,490	( 207,451)	
COUNTY TREASURER	194,673	( 3,618)	
CORPORATION COUNSEL	90,633	( 3,895)	
LABOR RELATIONS	9,803	0	
CIRCUIT COURT-ADM	161,438	0	
FAMILY COURT COMMISSIONER	143,754	0	
SHERIFF'S DEPARTMENT			369,722
CHILD SUPPORT			78,932
HUMAN SERVICES			664,689
HS-FAMILY CARE			0
JUVENILE DETENTION			28,890
JAIL			114,963
DISTRICT ATTORNEY			22,523
CLERK OF COURT			69,652
PROBATE/COURT & JURY			156,942
EMERGENCY MANAGEMENT			18,369
HIGHWAY			132,485
PARKS/FORESTRY			60,418
LANDFILL			16,389
RECYCLING			8,160
LAND CONSERVATION			68,754
ZONING			40,506
LAND INFORMATION/SURVEYOR			9,162
UW EXTENSION			66,137
VETERANS			21,379
REGISTER OF DEEDS			53,869
OTHER DEPARTMENTS			127,932

**OCONTO COUNTY, WISCONSIN  
CENTRAL SERVICES COST ALLOCATION PLAN  
BASED ON YEAR ENDED DECEMBER 31, 2011  
Summary Of Allocated Costs**

Department	Total Expenditures	Cost Adjustments	Total Allocated	
Direct Billed Total			301,719	
Unallocated Total			631,934	
Totals	<u>2,912,365</u>	<u>151,161</u>	<u>3,063,526</u>	Deviation 0



**OCONTO COUNTY, WISCONSIN  
CENTRAL SERVICES COST ALLOCATION PLAN  
BASED ON YEAR ENDED DECEMBER 31, 2011  
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
BUILDING USE	( 230,626)	0	0	435	0	0	0
EQUIPMENT USE	0	( 91,835)	0	435	0	0	0
SPECIAL ACCOUNTING	0	0	0	( 37,299)	0	0	0
MAINTENANCE	3,931	16,600	5,945	1,441	( 664,114)	3,936	5,131
COUNTY CLERK	4,335	44	3,965	2,528	11,986	2,372	2,463
ADMINISTRATIVE	871	0	1,660	430	2,405	( 169,340)	762
INSURANCE	0	0	( 328,078)	581	0	20,383	1,026
FINANCE DEPARTMENT	2,457	147	2,218	534	6,792	2,636	( 216,662)
INFORMATION SERVICES	5,544	74,921	5,771	1,458	15,492	2,190	4,503
COUNTY TREASURER	3,412	32	3,642	1,534	9,434	1,818	5,513
CORPORATION COUNSEL	246	36	1,731	581	797	1,110	1,047
LABOR RELATIONS	0	0	0	323	0	8,933	225
CIRCUIT COURT-ADM	4,740	0	5,081	838	15,338	1,063	565
FAMILY COURT	1,408	55	1,589	460	4,554	829	620
SHERIFF'S DEPARTMENT	38,066	0	( 1,232)	5,489	111,473	14,768	14,028
CHILD SUPPORT	2,394	0	5,561	( 1,235)	7,747	2,477	2,200
HUMAN SERVICES	58,106	0	6,435	( 11,291)	188,041	36,820	43,266
HS-FAMILY CARE	0	0	0	0	0	0	0
JUVENILE DETENTION	6,462	0	627	835	14,066	2,895	1,640
JAIL	26,304	0	1,796	2,759	57,516	12,560	7,304
DISTRICT ATTORNEY	3,212	0	4,700	891	10,396	1,295	509
CLERK OF COURT	5,557	0	8,898	2,731	17,986	3,991	19,542
PROBATE/COURT & JURY	30,345	0	23,759	226	98,203	924	1,520
EMERGENCY	1,627	0	1,416	321	4,497	5,185	1,071
HIGHWAY	0	0	10,921	( 3,460)	0	23,044	45,838
PARKS/FORESTRY	6,714	0	768	2,475	18,563	3,421	14,245
LANDFILL	0	0	0	0	0	525	0
RECYCLING	0	0	( 139)	( 370)	0	1,281	3,917
LAND CONSERVATION	0	0	534	( 895)	0	2,234	2,689
ZONING	5,373	0	( 232)	0	14,854	2,663	2,812
LAND	0	0	231	780	0	2,185	2,176
UW EXTENSION	6,454	0	4,873	1,095	17,845	1,722	4,676
VETERANS	2,510	0	2,573	877	6,938	1,134	1,241
REGISTER OF DEEDS	5,267	0	5,180	1,168	14,562	1,553	711
OTHER DEPARTMENTS	5,291	0	( 22,413)	4,872	14,629	3,393	24,422



**OCONTO COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED DECEMBER 31, 2011**  
**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
Direct Billings	0	0	242,220	18,453	0	0	1,000
Unallocated	0	0	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**OCONTO COUNTY, WISCONSIN  
CENTRAL SERVICES COST ALLOCATION PLAN  
BASED ON YEAR ENDED DECEMBER 31, 2011  
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	2,476	1,006	1,253	798	269	0	0
COUNTY CLERK	10,077	( 278,473)	2,970	1,596	202	0	0
ADMINISTRATIVE	5,036	250	177	3,193	135	0	0
INSURANCE	0	32,235	159	798	67	0	0
FINANCE DEPARTMENT	5,217	197	235	798	135	0	0
INFORMATION SERVICES	( 745,680)	1,343	1,285	798	336	0	0
COUNTY TREASURER	5,069	1,286	( 224,593)	1,596	202	0	0
CORPORATION COUNSEL	0	301	385	( 93,107)	135	0	0
LABOR RELATIONS	0	197	41	0	( 19,522)	0	0
CIRCUIT COURT-ADM	0	490	241	0	140	( 189,934)	0
FAMILY COURT	2,532	250	181	0	70	0	( 156,302)
SHERIFF'S DEPARTMENT	174,373	2,694	6,152	1,603	2,308	0	0
CHILD SUPPORT	24,965	749	828	18,297	349	1,420	13,180
HUMAN SERVICES	276,385	12,405	28,221	20,850	5,451	0	0
HS-FAMILY CARE	0	0	0	0	0	0	0
JUVENILE DETENTION	0	250	824	802	489	0	0
JAIL	0	925	3,388	802	1,609	0	0
DISTRICT ATTORNEY	45	439	826	0	210	0	0
CLERK OF COURT	0	4,642	4,282	1,603	420	0	0
PROBATE/COURT & JURY	0	749	344	802	70	0	0
EMERGENCY	2,721	352	307	802	70	0	0
HIGHWAY	25,382	8,579	13,837	4,009	4,335	0	0
PARKS/FORESTRY	0	3,179	4,218	6,415	420	0	0
LANDFILL	15,062	0	0	802	0	0	0
RECYCLING	0	1,162	1,437	802	70	0	0
LAND CONSERVATION	58,320	800	4,652	0	420	0	0
ZONING	0	682	2,709	11,225	420	0	0
LAND	0	771	996	1,603	420	0	0
UW EXTENSION	25,382	1,813	1,265	802	210	0	0
VETERANS	5,252	352	362	0	140	0	0
REGISTER OF DEEDS	22,573	293	1,480	802	280	0	0
OTHER DEPARTMENTS	84,813	5,446	7,339	0	140	0	0



**OCONTO COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED DECEMBER 31, 2011**  
**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
Direct Billings	0	0	0	11,509	0	5,760	22,777
Unallocated	0	194,636	134,199	0	0	182,754	120,345
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>





**OCONTO COUNTY, WISCONSIN  
CENTRAL SERVICES COST ALLOCATION PLAN  
BASED ON YEAR ENDED DECEMBER 31, 2011  
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	369,722
CHILD SUPPORT	78,932
HUMAN SERVICES	664,689
HS-FAMILY CARE	0
JUVENILE DETENTION	28,890
JAIL	114,963
DISTRICT ATTORNEY	22,523
CLERK OF COURT	69,652
PROBATE/COURT & JURY	156,942
EMERGENCY	18,369
HIGHWAY	132,485
PARKS/FORESTRY	60,418
LANDFILL	16,389
RECYCLING	8,160
LAND CONSERVATION	68,754
ZONING	40,506
LAND	9,162
UW EXTENSION	66,137
VETERANS	21,379
REGISTER OF DEEDS	53,869
OTHER DEPARTMENTS	127,932

All Monetary Values Are \$ Dollars

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**OCONTO COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED DECEMBER 31, 2011**  
**Detail Of Allocated Costs**

Department	Total Plan Allocated
Direct Billings	301,719
Unallocated	631,934
Total	<u>3,063,526</u>

**OCONTO COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED DECEMBER 31, 2011**  
**Schedule E - Summary of Allocation Basis**

Department	Allocation Basis:	Allocation Source:
<b>BUILDING USE</b>		
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
<b>EQUIPMENT USE</b>		
2.4.1 Equip Use	Cost of Equipment by Department	County Financial Report & 2011 Use Allowance Worksheet
2.4.2 DP Eqp/Software	Cost of Computer Equipment & IT Software by Dept	County Financial Report & 2011 Use Allowance Worksheet
<b>SPECIAL ACCOUNTING</b>		
3.4.1 General Audit	Total Transactions by Dept Not Billed/Identified	2011 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	2011 Counsulatant Time Reports
<b>MAINTENANCE</b>		
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
<b>COUNTY CLERK</b>		
5.4.1 Accounting	Total General Checks weighting DHS @ 25%	County Financial Records Count
5.4.2 Switchboard	Number of telephone Extensions by Department	County Telephone Directory
5.4.3 Insurance	Direct Allocation to Insurance Department	2011 Employee Time Study Reports (PARS)
<b>ADMINISTRATIVE COORDINATOR</b>		
6.4.1 Admin Coord	Analysis of Effort Expended by Department	2011 Time Allocations - Personal Activity Reports
6.4.2 Personnel	Number of Employees by Department in 2011	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	Employee Time Study Reports (PARS)
6.4.5 Emg Mgmt	Direct Allocation to Emergency Mgmt.	2011 Employee Time Study Reports (PARS)



**OCONTO COUNTY, WISCONSIN  
CENTRAL SERVICES COST ALLOCATION PLAN  
BASED ON YEAR ENDED DECEMBER 31, 2011  
Schedule E - Summary of Allocation Basis**

Department	Allocation Basis:	Allocation Source:
<b>INSURANCE</b>		
7.4.1 Risk Mgmt	Number of Employees by Department in 2011	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 2011	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
<b>FINANCE DEPARTMENT</b>		
8.4.1 Payroll	Number of Payroll Checks Issued By Dept. in 2011	County Financial Records
8.4.2 Acctg Budget	Total General Checks weighting DHS @ 25%	County Financial Records Count
<b>INFORMATION SERVICES</b>		
9.4.1 General Support	Number of Computer Devices by Department	Information Services 2011 Inventory Report
9.4.2 Dept Support	Analysis of Effort Expended on each Department in 2011	Information Services 2011 Helpstar Reports
9.4.3 Direct Support	Direct Allocation to Billed Departments	Information Services Chargebacks and County Financial Records
<b>COUNTY TREASURER</b>		
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
<b>CORPORATION COUNSEL</b>		
11.4.1 Child Support	Direct Allocation to Child Support Program	Analysis of 2011 Child Support Monthly Statements & Supporting Data
11.4.2 Legal Counsel	Percentage of Effort Afforded County Departments in 2011	Corp Counsel Time Records
<b>LABOR RELATIONS</b>		
12.4.1 Labor Relations	Total Number of Employees in Each County Department	County Personel Records
<b>CIRCUIT COURT-ADM</b>		
13.4.1 Child Support	Direct Allocation to Child Support Program	Analysis of 2011 Child Support Monthly Statements & Supporting Data



**OCONTO COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED DECEMBER 31, 2011**  
**Schedule E - Summary of Allocation Basis**

Department	Allocation Basis:	Allocation Source:
FAMILY COURT COMMISSIONER		
14.4.1 Child Support	Direct Allocation to Child Support Program	Analysis of 2011 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 \$2,699,780 to the value of Building A. A building use charge of \$53,996 (2% x \$2,699,780) has been calculated.

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 \$85,156 in 2011, brought the total value of the facility (Buildings B and C) to \$8,724,617. A building use charge of \$176,195 (2% x \$8,809,756) has been calculated. Additionally, the County issued general obligation bonds to cover the construction of the facility. The bond was retired in FY2010 and subsequently deleted from the FY 2011 indirect cost plan.

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

**OCONTO COUNTY, WISCONSIN  
CENTRAL SERVICES COST ALLOCATION PLAN  
BASED ON YEAR ENDED DECEMBER 31, 2011  
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		435	435	
Total Allocated Additions:		<u>435</u>	<u>435</u>	435
Building Use Charge	230,191			
Total Departmental Cost Adjustments:	<u>230,191</u>			230,191
Total To Be Allocated:	<u>230,191</u>	<u>435</u>		<u>230,626</u>



**OCONTO COUNTY, WISCONSIN  
CENTRAL SERVICES COST ALLOCATION PLAN  
BASED ON YEAR ENDED DECEMBER 31, 2011  
Schedule .3 - Costs Allocated By Activity  
For Department BUILDING USE**

	Total	General & Admin	Courthouse Bldg A	Courthouse Bldg B-C
<b>Wages &amp; Benefits</b>				
Salaries & Wages	0	0	0	0
Fringe Benefits	0	0	0	0
<b>Departmental Totals</b>				
Total Expenditures	0	0	0	0
<b>Deductions</b>				
Total Deductions	0	0	0	0
<b>Cost Adjustments</b>				
Building Use Charge	230,191	0	53,996	176,195
Functional Cost	230,191	0	53,996	176,195
<b>Allocation Step 1</b>				
1st Allocation	230,191	0	53,996	176,195
<b>Allocation Step 2</b>				
Inbound- All Others	435	435	0	0
Reallocate Admin Costs		( 435)	102	333
2nd Allocation	435	0	102	333
<b>Total For 01 BUILDING USE</b>				
Total Allocated	230,626	0	54,098	176,528





**OCONTO COUNTY, WISCONSIN  
CENTRAL SERVICES COST ALLOCATION PLAN  
BASED ON YEAR ENDED DECEMBER 31, 2011  
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	8.0144	4,327		4,327	8	4,335
ADMINISTRATIVE COORDINATOR	214	1.6089	869		869	2	871
FINANCE DEPARTMENT	604	4.5410	2,452		2,452	5	2,457
INFORMATION SERVICES	1,276	9.5933	5,180		5,180	10	5,190
COUNTY TREASURER	839	6.3078	3,406		3,406	6	3,412
SHERIFF'S DEPARTMENT	1,020	7.6686	4,141		4,141	8	4,149
JAIL	110	0.8270	447		447	1	448
EMERGENCY MANAGEMENT	400	3.0073	1,624		1,624	3	1,627
PARKS/FORESTRY	1,651	12.4127	6,702		6,702	12	6,714
ZONING	1,321	9.9316	5,363		5,363	10	5,373
UW EXTENSION	1,587	11.9314	6,442		6,442	12	6,454
VETERANS	617	4.6387	2,505		2,505	5	2,510
REGISTER OF DEEDS	1,295	9.7361	5,257		5,257	10	5,267
OTHER DEPARTMENTS	1,301	9.7812	5,281		5,281	10	5,291
SubTotal	13,301	100.0000	53,996		53,996	102	54,098
Total	13,301	100.0000	53,996		53,996	102	54,098

Allocation Basis: Useable Square Footage of Occupant Space

Allocation Source: County Courthouse Blueprints



**OCONTO COUNTY, WISCONSIN  
CENTRAL SERVICES COST ALLOCATION PLAN  
BASED ON YEAR ENDED DECEMBER 31, 2011  
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	2.2273	3,924		3,924	7	3,931
INFORMATION SERVICES	168	0.2002	353		353	1	354
CORPORATION COUNSEL	117	0.1394	246		246		246
CIRCUIT COURT-ADM	2,253	2.6849	4,731		4,731	9	4,740
FAMILY COURT COMMISSIONER	669	0.7972	1,405		1,405	3	1,408
SHERIFF'S DEPARTMENT	16,123	19.2135	33,853		33,853	64	33,917
CHILD SUPPORT	1,138	1.3561	2,389		2,389	5	2,394
HUMAN SERVICES	27,621	32.9155	57,996		57,996	110	58,106
JUVENILE DETENTION	3,072	3.6608	6,450		6,450	12	6,462
JAIL	12,291	14.6470	25,807		25,807	49	25,856
DISTRICT ATTORNEY	1,527	1.8197	3,206		3,206	6	3,212
CLERK OF COURT	2,642	3.1484	5,547		5,547	10	5,557
PROBATE/COURT & JURY	14,425	17.1900	30,288		30,288	57	30,345
SubTotal	83,915	100.0000	176,195		176,195	333	176,528
Total	83,915	100.0000	176,195		176,195	333	176,528

Allocation Basis: Useable Square Footage of Occupant Space

Allocation Source: County Courthouse Blueprints

**OCONTO COUNTY, WISCONSIN  
CENTRAL SERVICES COST ALLOCATION PLAN  
BASED ON YEAR ENDED DECEMBER 31, 2011  
Schedule .5 - Allocation Summary  
For Department BUILDING USE**

Receiving Department	Total	Courthouse Bldg A	Courthouse Bldg B-C
MAINTENANCE	3,931	0	3,931
COUNTY CLERK	4,335	4,335	0
ADMINISTRATIVE	871	871	0
FINANCE DEPARTMENT	2,457	2,457	0
INFORMATION SERVICES	5,544	5,190	354
COUNTY TREASURER	3,412	3,412	0
CORPORATION COUNSEL	246	0	246
CIRCUIT COURT-ADM	4,740	0	4,740
FAMILY COURT	1,408	0	1,408
SHERIFF'S DEPARTMENT	38,066	4,149	33,917
CHILD SUPPORT	2,394	0	2,394
HUMAN SERVICES	58,106	0	58,106
JUVENILE DETENTION	6,462	0	6,462
JAIL	26,304	448	25,856
DISTRICT ATTORNEY	3,212	0	3,212
CLERK OF COURT	5,557	0	5,557
PROBATE/COURT & JURY	30,345	0	30,345
EMERGENCY	1,627	1,627	0
PARKS/FORESTRY	6,714	6,714	0
ZONING	5,373	5,373	0
UW EXTENSION	6,454	6,454	0
VETERANS	2,510	2,510	0
REGISTER OF DEEDS	5,267	5,267	0
OTHER DEPARTMENTS	5,291	5,291	0
Direct Billed	0	0	0
<b>Total</b>	<b>230,626</b>	<b>54,098</b>	<b>176,528</b>



**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 \$17,470 is computed at 6.67% of \$262,593 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 \$73,930, based on an estimated useful life of seven years, has been calculated (\$517,507). The use charge for computer equipment is allocated to departments based on cost of equipment in each.

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

**OCONTO COUNTY, WISCONSIN  
CENTRAL SERVICES COST ALLOCATION PLAN  
BASED ON YEAR ENDED DECEMBER 31, 2011  
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		435	435	
Total Allocated Additions:		<u>435</u>	<u>435</u>	435
Equipment Use Charge	91,400			
Total Departmental Cost Adjustments:	<u>91,400</u>			91,400
Total To Be Allocated:	<u>91,400</u>	<u>435</u>	<u>91,835</u>	<u>91,835</u>



**OCONTO COUNTY, WISCONSIN  
CENTRAL SERVICES COST ALLOCATION PLAN  
BASED ON YEAR ENDED DECEMBER 31, 2011  
Schedule .3 - Costs Allocated By Activity  
For Department EQUIPMENT USE**

	Total	General & Admin	Equip Use	DP Eqp/Software
<b>Wages &amp; Benefits</b>				
Salaries & Wages	0	0	0	0
Fringe Benefits	0	0	0	0
<b>Departmental Totals</b>				
Total Expenditures	0	0	0	0
<b>Deductions</b>				
Total Deductions	0	0	0	0
<b>Cost Adjustments</b>				
Equipment Use Charge	91,400	0	17,470	73,930
Functional Cost	91,400	0	17,470	73,930
<b>Allocation Step 1</b>				
1st Allocation	91,400	0	17,470	73,930
<b>Allocation Step 2</b>				
Inbound- All Others	435	435	0	0
Reallocate Admin Costs		( 435)	83	352
2nd Allocation	435	0	83	352
<b>Total For 02 EQUIPMENT USE</b>				
Total Allocated	91,835	0	17,553	74,282



**OCONTO COUNTY, WISCONSIN  
CENTRAL SERVICES COST ALLOCATION PLAN  
BASED ON YEAR ENDED DECEMBER 31, 2011  
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	247,788	94.5615	16,521		16,521	79	16,600
COUNTY CLERK	656	0.2503	44		44		44
FINANCE DEPARTMENT	2,194	0.8373	146		146	1	147
INFORMATION SERVICES	9,545	3.6426	636		636	3	639
COUNTY TREASURER	487	0.1859	32		32		32
CORPORATION COUNSEL	544	0.2076	36		36		36
FAMILY COURT COMMISSIONER	825	0.3148	55		55		55
SubTotal	262,039	100.0000	17,470		17,470	83	17,553
Total	262,039	100.0000	17,470		17,470	83	17,553

Allocation Basis: Cost of Equipment by Department

Allocation Source: County Financial Report & 2011 Use Allowance Worksheet



**OCONTO COUNTY, WISCONSIN  
CENTRAL SERVICES COST ALLOCATION PLAN  
BASED ON YEAR ENDED DECEMBER 31, 2011  
Schedule .4 - Detail Activity Allocations  
For Department EQUIPMENT USE**

Activity - DP Eqp/Software

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INFORMATION SERVICES	508,506	100.0000	73,930		73,930	352	74,282
SubTotal	508,506	100.0000	73,930		73,930	352	74,282
Total	508,506	100.0000	73,930		73,930	352	74,282

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

Allocation Source: County Financial Report & 2011 Use Allowance Worksheet



**OCONTO COUNTY, WISCONSIN  
CENTRAL SERVICES COST ALLOCATION PLAN  
BASED ON YEAR ENDED DECEMBER 31, 2011  
Schedule .5 - Allocation Summary  
For Department EQUIPMENT USE**

Receiving Department	Total	Equip Use	DP Eqp/Software
MAINTENANCE	16,600	16,600	0
COUNTY CLERK	44	44	0
FINANCE DEPARTMENT	147	147	0
INFORMATION SERVICES	74,921	639	74,282
COUNTY TREASURER	32	32	0
CORPORATION COUNSEL	36	36	0
FAMILY COURT	55	55	0
Direct Billed	0	0	0
<b>Total</b>	<b>91,835</b>	<b>17,553</b>	<b>74,282</b>



**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 2011 total transactions.
- **Department Audit:** Costs for audit services provided to specific departments are allocated based on the amounts detailed by auditors. Credit has been given for direct-billed amounts.

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

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

**OCONTO COUNTY, WISCONSIN  
CENTRAL SERVICES COST ALLOCATION PLAN  
BASED ON YEAR ENDED DECEMBER 31, 2011  
Schedule .2 - Costs To Be Allocated  
For Department SPECIAL ACCOUNTING**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	37,299			37,299
SPECIAL ACCOUNTING		320	320	
Total Allocated Additions:		<u>320</u>	<u>320</u>	320
Total To Be Allocated:	<u>37,299</u>	<u>320</u>		<u>37,619</u>



**OCONTO COUNTY, WISCONSIN  
CENTRAL SERVICES COST ALLOCATION PLAN  
BASED ON YEAR ENDED DECEMBER 31, 2011  
Schedule .3 - Costs Allocated By Activity  
For Department SPECIAL ACCOUNTING**

	Total	General & Admin	General Audit	Dept Audit	Cost Plan
<b>Wages &amp; Benefits</b>					
Salaries & Wages	0	0	0	0	0
Fringe Benefits	0	0	0	0	0
<b>Other Expense &amp; Cost</b>					
Audit Cost	48,110	0	31,505	16,605	0
Cost Allocation Plan	6,410	0	0	0	6,410
Allocation to Depts Audits	( 16,605)	0	0	( 16,605)	0
Allocation to Depts Cost Plan	( 616)	0	0	0	( 616)
<b>Departmental Totals</b>					
Total Expenditures	37,299	0	31,505	0	5,794
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
Functional Cost	37,299	0	31,505	0	5,794
<b>Allocation Step 1</b>					
1st Allocation	37,299	0	31,505	0	5,794
<b>Allocation Step 2</b>					
Inbound- All Others	320	320	0	0	0
Reallocate Admin Costs		( 320)	270	0	50
2nd Allocation	320	0	270	0	50
<b>Total For 04 SPECIAL ACCOUNTING</b>					
Total Allocated	37,619	0	31,775	0	5,844



**OCONTO COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED DECEMBER 31, 2011**  
**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	30		30		30
MAINTENANCE	369	3.2437	1,022		1,022	9	1,031
COUNTY CLERK	800	7.0323	2,216		2,216	19	2,235
ADMINISTRATIVE COORDINATOR	49	0.4307	136		136	1	137
FINANCE DEPARTMENT	65	0.5714	180		180	2	182
INFORMATION SERVICES	396	3.4810	1,097		1,097	9	1,106
COUNTY TREASURER	444	3.9030	1,230		1,230	11	1,241
CORPORATION COUNSEL	82	0.7208	227		227	2	229
LABOR RELATIONS	11	0.0967	30		30		30
CIRCUIT COURT-ADM	195	1.7141	540		540	5	545
FAMILY COURT COMMISSIONER	60	0.5274	166		166	1	167
SHERIFF'S DEPARTMENT	1,965	17.2734	5,442		5,442	47	5,489
JUVENILE DETENTION	299	2.6283	828		828	7	835
JAIL	988	8.6850	2,736		2,736	23	2,759
DISTRICT ATTORNEY	319	2.8041	883		883	8	891
CLERK OF COURT	978	8.5970	2,708		2,708	23	2,731
PROBATE/COURT & JURY	81	0.7120	224		224	2	226
EMERGENCY MANAGEMENT	115	1.0109	318		318	3	321
PARKS/FORESTRY	886	7.7883	2,454		2,454	21	2,475
LAND INFORMATION/SURVEYOR	279	2.4525	773		773	7	780
UW EXTENSION	392	3.4459	1,086		1,086	9	1,095
VETERANS	314	2.7602	870		870	7	877
REGISTER OF DEEDS	418	3.6744	1,158		1,158	10	1,168
OTHER DEPARTMENTS	1,860	16.3502	5,151		5,151	44	5,195
SubTotal	11,376	100.0000	31,505		31,505	270	31,775

**OCONTO COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED DECEMBER 31, 2011**  
**Schedule .4 - Detail Activity Allocations**  
**For Department SPECIAL ACCOUNTING**

Activity - General Audit

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
Total	11,376	100.0000	31,505		31,505	270	31,775

Allocation Basis: Total Transactions by Dept Not Billed/Identified

Allocation Source: 2011 County Financial & Audit Records

**OCONTO COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED DECEMBER 31, 2011**  
**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			-1,220	-1,220		-1,220
HUMAN SERVICES	0			-11,276	-11,276		-11,276
HIGHWAY	0			-3,460	-3,460		-3,460
RECYCLING	0			-370	-370		-370
LAND CONSERVATION	0			-895	-895		-895
OTHER DEPARTMENTS	0			-616	-616		-616
SubTotal	0			-17,837	-17,837		-17,837
Direct Billed				17,837	17,837		17,837
Total	0						

Allocation Basis: 2010 Audit Costs Incurred by Department

Allocation Source: County Financials & Audit Report



**OCONTO COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED DECEMBER 31, 2011**  
**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	435		435		435
EQUIPMENT USE	7	7.5000	435		435		435
SPECIAL ACCOUNTING	5	5.0000	290		290		290
MAINTENANCE	7	7.0000	406		406	4	410
COUNTY CLERK	5	5.0000	290		290	3	293
ADMINISTRATIVE COORDINATOR	5	5.0000	290		290	3	293
INSURANCE	10	10.0000	574		574	7	581
FINANCE DEPARTMENT	6	6.0000	348		348	4	352
INFORMATION SERVICES	6	6.0000	348		348	4	352
COUNTY TREASURER	5	5.0000	290		290	3	293
CORPORATION COUNSEL	6	6.0000	348		348	4	352
LABOR RELATIONS	5	5.0000	290		290	3	293
CIRCUIT COURT-ADM	5	5.0000	290		290	3	293
FAMILY COURT COMMISSIONER	5	5.0000	290		290	3	293
CHILD SUPPORT	5	5.0000	290	-308	-18	3	-15
HUMAN SERVICES	5	5.0000	290	-308	-18	3	-15
OTHER DEPARTMENTS	5	5.0000	290		290	3	293
SubTotal	100	100.0000	5,794	-616	5,178	50	5,228
Direct Billed				616	616		616
Total	100	100.0000	5,794		5,794	50	5,844

Allocation Basis: Percentage of Consultant Effort by Department  
 Allocation Source: 2011 Counsulatant Time Reports



**OCONTO COUNTY, WISCONSIN  
CENTRAL SERVICES COST ALLOCATION PLAN  
BASED ON YEAR ENDED DECEMBER 31, 2011  
Schedule .5 - Allocation Summary  
For Department SPECIAL ACCOUNTING**

Receiving Department	Total	General Audit	Dept Audit	Cost Plan
BUILDING USE	435	0	0	435
EQUIPMENT USE	435	0	0	435
SPECIAL ACCOUNTING	320	30	0	290
MAINTENANCE	1,441	1,031	0	410
COUNTY CLERK	2,528	2,235	0	293
ADMINISTRATIVE	430	137	0	293
INSURANCE	581	0	0	581
FINANCE DEPARTMENT	534	182	0	352
INFORMATION SERVICES	1,458	1,106	0	352
COUNTY TREASURER	1,534	1,241	0	293
CORPORATION COUNSEL	581	229	0	352
LABOR RELATIONS	323	30	0	293
CIRCUIT COURT-ADM	838	545	0	293
FAMILY COURT	460	167	0	293
SHERIFF'S DEPARTMENT	5,489	5,489	0	0
CHILD SUPPORT	( 1,235)	0	( 1,220)	( 15)
HUMAN SERVICES	( 11,291)	0	( 11,276)	( 15)
JUVENILE DETENTION	835	835	0	0
JAIL	2,759	2,759	0	0
DISTRICT ATTORNEY	891	891	0	0
CLERK OF COURT	2,731	2,731	0	0
PROBATE/COURT & JURY	226	226	0	0
EMERGENCY	321	321	0	0
HIGHWAY	( 3,460)	0	( 3,460)	0
PARKS/FORESTRY	2,475	2,475	0	0
RECYCLING	( 370)	0	( 370)	0
LAND CONSERVATION	( 895)	0	( 895)	0
LAND	780	780	0	0
UW EXTENSION	1,095	1,095	0	0
VETERANS	877	877	0	0
REGISTER OF DEEDS	1,168	1,168	0	0
OTHER DEPARTMENTS	4,872	5,195	( 616)	293



**OCONTO COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED DECEMBER 31, 2011**  
**Schedule .5 - Allocation Summary**  
**For Department SPECIAL ACCOUNTING**

Receiving Department	Total	General Audit	Dept Audit	Cost Plan
Direct Billed	18,453	0	17,837	616
Total	<u>37,619</u>	<u>31,775</u>	<u>0</u>	<u>5,844</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  
CENTRAL SERVICES COST ALLOCATION PLAN  
BASED ON YEAR ENDED DECEMBER 31, 2011  
Schedule .2 - Costs To Be Allocated  
For Department MAINTENANCE**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	719,755			719,755
Late Fees	0			
Publications-Legal Notice	( 91)			
Capital Outlay \$500 and UP	( 13,180)			
Capital Projects	( 85,156)			
Total Deductions:	( 98,427)			( 98,427)
BUILDING USE	3,924	7	3,931	
EQUIPMENT USE	16,521	79	16,600	
SPECIAL ACCOUNTING	1,428	13	1,441	
MAINTENANCE		12,083	12,083	
COUNTY CLERK		1,006	1,006	
ADMINISTRATIVE COORDINATOR		3,936	3,936	
INSURANCE		5,945	5,945	
FINANCE DEPARTMENT		5,131	5,131	
INFORMATION SERVICES		2,476	2,476	
COUNTY TREASURER		1,253	1,253	
CORPORATION COUNSEL		798	798	
LABOR RELATIONS		269	269	
Total Allocated Additions:	21,873	32,996	54,869	54,869
Total To Be Allocated:	643,201	32,996		676,197



**OCONTO COUNTY, WISCONSIN  
CENTRAL SERVICES COST ALLOCATION PLAN  
BASED ON YEAR ENDED DECEMBER 31, 2011  
Schedule .3 - Costs Allocated By Activity  
For Department MAINTENANCE**

	Total	General & Admin	Courthouse Bldg A	New Bldg B	New Bldg C
<b>Wages &amp; Benefits</b>					
Salaries & Wages	161,591	45,068	27,438	30,912	58,173
Fringe Benefits	101,585	28,332	17,249	19,433	36,571
<b>Other Expense &amp; Cost</b>					
Contracted Services	96,888	4,500	0	0	0
Leased Equip-Copiers	37	10	6	7	14
Utilities	169,719	47,335	28,818	32,467	61,099
Telephone	1,951	544	331	373	703
Equip Maint & Repairs	17,815	4,969	3,025	3,408	6,413
Ground Care & Maint	9,493	2,648	1,612	1,816	3,417
Building Maint & Repairs	39,887	11,124	6,773	7,630	14,360
Office Supplies	448	125	76	86	161
*Late Fees	0	0	0	0	0
Postage & Shipping	11	3	2	2	4
Photo Copying	442	123	75	85	159
*Publications-Legal Notice	91	91	0	0	0
Mileage	1,543	430	262	295	556
Janitorial Supplies	7,928	2,211	1,346	1,517	2,854
Recycling	379	106	64	73	136
Protective Clothing	600	167	102	115	216
Vehicle Main & Repairs	741	207	126	142	266
Computer Ntwk Support	240	67	41	46	86
Beyer Home Repairs & Maint	10,030	2,797	1,703	1,919	3,611
*Capital Outlay \$500 and UP	13,180	13,180	0	0	0
*Capital Projects	85,156	85,156	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	719,755	249,193	89,049	100,326	188,799
<b>Deductions</b>					
Total Deductions	( 98,427)	( 98,427)	0	0	0



**OCONTO COUNTY, WISCONSIN  
CENTRAL SERVICES COST ALLOCATION PLAN  
BASED ON YEAR ENDED DECEMBER 31, 2011  
Schedule .3 - Costs Allocated By Activity  
For Department MAINTENANCE**

	Total	General & Admin	Courthouse Bldg A	New Bldg B	New Bldg C
Functional Cost	621,328	150,766	89,049	100,326	188,799
<b>Allocation Step 1</b>					
Inbound- All Others	21,873	21,873	0	0	0
Reallocate Admin Costs		( 172,639)	32,670	36,807	69,267
1st Allocation	643,201	0	121,719	137,133	258,066
<b>Allocation Step 2</b>					
Inbound- All Others	32,996	32,996	0	0	0
Reallocate Admin Costs		( 32,996)	6,244	7,035	13,239
2nd Allocation	32,996	0	6,244	7,035	13,239
<b>Total For 05 MAINTENANCE</b>					
Total Allocated	676,197	0	127,963	144,168	271,305



**OCONTO COUNTY, WISCONSIN  
CENTRAL SERVICES COST ALLOCATION PLAN  
BASED ON YEAR ENDED DECEMBER 31, 2011  
Schedule .3 - Costs Allocated By Activity  
For Department MAINTENANCE**

	Courthouse Cleaning	Other Departments
<b>Wages &amp; Benefits</b>		
Salaries & Wages	0	0
Fringe Benefits	0	0
<b>Other Expense &amp; Cost</b>		
Contracted Services	92,388	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 Outlay \$500 and UP	0	0
*Capital Projects	0	0
<b>Departmental Totals</b>		
Total Expenditures	92,388	0
<b>Deductions</b>		
Total Deductions	0	0



**OCONTO COUNTY, WISCONSIN  
CENTRAL SERVICES COST ALLOCATION PLAN  
BASED ON YEAR ENDED DECEMBER 31, 2011  
Schedule .3 - Costs Allocated By Activity  
For Department MAINTENANCE**

	Courthouse Cleaning	Other Departments
Functional Cost	92,388	0
Allocation Step 1		
Inbound- All Others	0	0
Reallocate Admin Costs	33,895	0
1st Allocation	126,283	0
Allocation Step 2		
Inbound- All Others	0	0
Reallocate Admin Costs	6,478	0
2nd Allocation	6,478	0
Total For 05 MAINTENANCE		
Total Allocated	132,761	0





**OCONTO COUNTY, WISCONSIN  
CENTRAL SERVICES COST ALLOCATION PLAN  
BASED ON YEAR ENDED DECEMBER 31, 2011  
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	9,755		9,755	500	10,255
ADMINISTRATIVE COORDINATOR	214	1.6089	1,958		1,958	100	2,058
FINANCE DEPARTMENT	604	4.5410	5,527		5,527	284	5,811
INFORMATION SERVICES	1,276	9.5933	11,677		11,677	599	12,276
COUNTY TREASURER	839	6.3078	7,678		7,678	394	8,072
SHERIFF'S DEPARTMENT	1,020	7.6686	9,334		9,334	479	9,813
JAIL	110	0.8270	1,007		1,007	52	1,059
EMERGENCY MANAGEMENT	400	3.0073	3,660		3,660	188	3,848
PARKS/FORESTRY	1,651	12.4127	15,108		15,108	774	15,882
ZONING	1,321	9.9316	12,089		12,089	620	12,709
UW EXTENSION	1,587	11.9314	14,523		14,523	745	15,268
VETERANS	617	4.6387	5,646		5,646	290	5,936
REGISTER OF DEEDS	1,295	9.7361	11,851		11,851	608	12,459
OTHER DEPARTMENTS	1,301	9.7812	11,906		11,906	611	12,517
SubTotal	13,301	100.0000	121,719		121,719	6,244	127,963
Total	13,301	100.0000	121,719		121,719	6,244	127,963

Allocation Basis: Useable Square Footage of Occupant Space

Allocation Source: County Courthouse Blueprints



**OCONTO COUNTY, WISCONSIN  
CENTRAL SERVICES COST ALLOCATION PLAN  
BASED ON YEAR ENDED DECEMBER 31, 2011  
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	70,221		70,221	3,603	73,824
JUVENILE DETENTION	3,072	9.7567	13,380		13,380	686	14,066
JAIL	12,291	39.0364	53,532		53,532	2,746	56,278
SubTotal	31,486	100.0000	137,133		137,133	7,035	144,168
Total	31,486	100.0000	137,133		137,133	7,035	144,168

Allocation Basis: Usable Square Footage of Occupant Space

Allocation Source: County Courthouse Blueprints

**OCONTO COUNTY, WISCONSIN  
CENTRAL SERVICES COST ALLOCATION PLAN  
BASED ON YEAR ENDED DECEMBER 31, 2011  
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	3.5648	9,200		9,200		9,200
INFORMATION SERVICES	168	0.3204	827		827	44	871
CORPORATION COUNSEL	117	0.2232	576		576	31	607
CIRCUIT COURT-ADM	2,253	4.2972	11,090		11,090	590	11,680
FAMILY COURT COMMISSIONER	669	1.2760	3,293		3,293	175	3,468
CHILD SUPPORT	1,138	2.1706	5,601		5,601	298	5,899
HUMAN SERVICES	27,621	52.6827	135,956		135,956	7,232	143,188
DISTRICT ATTORNEY	1,527	2.9125	7,516		7,516	400	7,916
CLERK OF COURT	2,642	5.0392	13,004		13,004	692	13,696
PROBATE/COURT & JURY	14,425	27.5134	71,003		71,003	3,777	74,780
SubTotal	52,429	100.0000	258,066		258,066	13,239	271,305
Total	52,429	100.0000	258,066		258,066	13,239	271,305

Allocation Basis: Usable Square Footage of Occupant Space

Allocation Source: County Courthouse Blueprints



**OCONTO COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED DECEMBER 31, 2011**  
**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	2.2834	2,883		2,883		2,883
COUNTY CLERK	1,066	1.3023	1,645		1,645	86	1,731
ADMINISTRATIVE COORDINATOR	214	0.2614	330		330	17	347
FINANCE DEPARTMENT	604	0.7379	932		932	49	981
INFORMATION SERVICES	1,444	1.7641	2,228		2,228	117	2,345
COUNTY TREASURER	839	1.0250	1,294		1,294	68	1,362
CORPORATION COUNSEL	117	0.1429	181		181	9	190
CIRCUIT COURT-ADM	2,253	2.7525	3,476		3,476	182	3,658
FAMILY COURT COMMISSIONER	669	0.8173	1,032		1,032	54	1,086
SHERIFF'S DEPARTMENT	17,143	20.9436	26,448		26,448	1,388	27,836
CHILD SUPPORT	1,138	1.3903	1,756		1,756	92	1,848
HUMAN SERVICES	27,621	33.7449	42,614		42,614	2,239	44,853
JAIL	110	0.1344	170		170	9	179
DISTRICT ATTORNEY	1,527	1.8655	2,356		2,356	124	2,480
CLERK OF COURT	2,642	3.2277	4,076		4,076	214	4,290
PROBATE/COURT & JURY	14,425	17.6231	22,255		22,255	1,168	23,423
EMERGENCY MANAGEMENT	400	0.4887	617		617	32	649
PARKS/FORESTRY	1,651	2.0170	2,547		2,547	134	2,681
ZONING	1,321	1.6139	2,038		2,038	107	2,145
UW EXTENSION	1,587	1.9388	2,448		2,448	129	2,577
VETERANS	617	0.7538	952		952	50	1,002
REGISTER OF DEEDS	1,295	1.5821	1,998		1,998	105	2,103
OTHER DEPARTMENTS	1,301	1.5894	2,007		2,007	105	2,112
SubTotal	81,853	100.0000	126,283		126,283	6,478	132,761
Total	81,853	100.0000	126,283		126,283	6,478	132,761



**OCONTO COUNTY, WISCONSIN  
CENTRAL SERVICES COST ALLOCATION PLAN  
BASED ON YEAR ENDED DECEMBER 31, 2011  
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**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED DECEMBER 31, 2011**  
**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  
CENTRAL SERVICES COST ALLOCATION PLAN  
BASED ON YEAR ENDED DECEMBER 31, 2011  
Schedule .5 - Allocation Summary  
For Department MAINTENANCE**

Receiving Department	Total	Courthouse Bldg A	New Bldg B	New Bldg C	Courthouse Cleaning	Other Departments
MAINTENANCE	12,083	0	0	9,200	2,883	0
COUNTY CLERK	11,986	10,255	0	0	1,731	0
ADMINISTRATIVE	2,405	2,058	0	0	347	0
FINANCE DEPARTMENT	6,792	5,811	0	0	981	0
INFORMATION SERVICES	15,492	12,276	0	871	2,345	0
COUNTY TREASURER	9,434	8,072	0	0	1,362	0
CORPORATION COUNSEL	797	0	0	607	190	0
CIRCUIT COURT-ADM	15,338	0	0	11,680	3,658	0
FAMILY COURT	4,554	0	0	3,468	1,086	0
SHERIFF'S DEPARTMENT	111,473	9,813	73,824	0	27,836	0
CHILD SUPPORT	7,747	0	0	5,899	1,848	0
HUMAN SERVICES	188,041	0	0	143,188	44,853	0
JUVENILE DETENTION	14,066	0	14,066	0	0	0
JAIL	57,516	1,059	56,278	0	179	0
DISTRICT ATTORNEY	10,396	0	0	7,916	2,480	0
CLERK OF COURT	17,986	0	0	13,696	4,290	0
PROBATE/COURT & JURY	98,203	0	0	74,780	23,423	0
EMERGENCY	4,497	3,848	0	0	649	0
PARKS/FORESTRY	18,563	15,882	0	0	2,681	0
ZONING	14,854	12,709	0	0	2,145	0
UW EXTENSION	17,845	15,268	0	0	2,577	0
VETERANS	6,938	5,936	0	0	1,002	0
REGISTER OF DEEDS	14,562	12,459	0	0	2,103	0
OTHER DEPARTMENTS	14,629	12,517	0	0	2,112	0
Direct Billed	0	0	0	0	0	0
<b>Total</b>	<b>676,197</b>	<b>127,963</b>	<b>144,168</b>	<b>271,305</b>	<b>132,761</b>	<b>0</b>



**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 2011. 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  
CENTRAL SERVICES COST ALLOCATION PLAN  
BASED ON YEAR ENDED DECEMBER 31, 2011  
Schedule .2 - Costs To Be Allocated  
For Department COUNTY CLERK**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	235,935			235,935
BUILDING USE	4,327	8	4,335	
EQUIPMENT USE	44		44	
SPECIAL ACCOUNTING	2,506	22	2,528	
MAINTENANCE	11,400	586	11,986	
COUNTY CLERK		624	624	
ADMINISTRATIVE COORDINATOR		2,372	2,372	
INSURANCE		3,965	3,965	
FINANCE DEPARTMENT		2,463	2,463	
INFORMATION SERVICES		10,077	10,077	
COUNTY TREASURER		2,970	2,970	
CORPORATION COUNSEL		1,596	1,596	
LABOR RELATIONS		202	202	
Total Allocated Additions:	18,277	24,885	43,162	43,162
Total To Be Allocated:	254,212	24,885		279,097



**OCONTO COUNTY, WISCONSIN  
CENTRAL SERVICES COST ALLOCATION PLAN  
BASED ON YEAR ENDED DECEMBER 31, 2011  
Schedule .3 - Costs Allocated By Activity  
For Department COUNTY CLERK**

	Total	General & Admin	Accounting	Switchboard	Insurance
<b>Wages &amp; Benefits</b>					
Salaries & Wages	112,288	56,144	11,229	5,614	11,229
Fringe Benefits	63,734	31,867	6,373	3,187	6,373
<b>Other Expense &amp; Cost</b>					
Telephone	479	239	48	24	48
Office Supplies	1,261	631	126	63	126
Postage & Shipping	508	254	51	25	51
Photocopy & Printing & Forms	1,306	652	131	65	131
Publications - Legal	0	0	0	0	0
Dues-Registration-Tuition	290	144	29	15	29
Notary Fees	0	0	0	0	0
Mileage & Lodging	267	133	27	13	27
Computer Network Support	360	180	36	18	36
Election Costs	55,442	0	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	235,935	90,244	18,050	9,024	18,050
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
Functional Cost	235,935	90,244	18,050	9,024	18,050
<b>Allocation Step 1</b>					
Inbound- All Others	18,277	0	3,220	371	1,389
Reallocate Admin Costs		( 90,244)	11,706	5,171	10,699
Unallocated Costs	( 176,532)	0	0	0	0
1st Allocation	77,680	0	32,976	14,566	30,138
<b>Allocation Step 2</b>					
Inbound- All Others	24,885	0	4,385	505	1,891
Unallocated Costs	( 18,104)	0	0	0	0
2nd Allocation	6,781	0	4,385	505	1,891



**OCONTO COUNTY, WISCONSIN  
CENTRAL SERVICES COST ALLOCATION PLAN  
BASED ON YEAR ENDED DECEMBER 31, 2011  
Schedule .3 - Costs Allocated By Activity  
For Department COUNTY CLERK**

	Total	General & Admin	Accounting	Switchboard	Insurance
Total For 09 COUNTY CLERK					
Total Allocated	84,461	0	37,361	15,071	32,029



**OCONTO COUNTY, WISCONSIN  
CENTRAL SERVICES COST ALLOCATION PLAN  
BASED ON YEAR ENDED DECEMBER 31, 2011  
Schedule .3 - Costs Allocated By Activity  
For Department COUNTY CLERK**

	Elections	Gen Gov
<b>Wages &amp; Benefits</b>		
Salaries & Wages	0	28,072
Fringe Benefits	0	15,934
<b>Other Expense &amp; Cost</b>		
Telephone	0	120
Office Supplies	0	315
Postage & Shipping	0	127
Photocopy & Printing & Forms	0	327
Publications - Legal	0	0
Dues-Registration-Tuition	0	73
Notary Fees	0	0
Mileage & Lodging	0	67
Computer Network Support	0	90
Election Costs	0	55,442
<b>Departmental Totals</b>		
Total Expenditures	0	100,567
<b>Deductions</b>		
Total Deductions	0	0
Functional Cost	0	100,567
<b>Allocation Step 1</b>		
Inbound- All Others	302	12,995
Reallocate Admin Costs	166	62,502
Unallocated Costs	( 468)	( 176,064)
1st Allocation	0	0
<b>Allocation Step 2</b>		
Inbound- All Others	411	17,693
Unallocated Costs	( 411)	( 17,693)
2nd Allocation	0	0



**OCONTO COUNTY, WISCONSIN  
CENTRAL SERVICES COST ALLOCATION PLAN  
BASED ON YEAR ENDED DECEMBER 31, 2011  
Schedule .3 - Costs Allocated By Activity  
For Department COUNTY CLERK**

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	Elections	Gen Gov
Total For 09 COUNTY CLERK		
Total Allocated	0	0



**OCONTO COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED DECEMBER 31, 2011**  
**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	935		935		935
COUNTY CLERK	100	1.2492	412		412		412
ADMINISTRATIVE COORDINATOR	22	0.2748	91		91	13	104
INSURANCE	44	0.5497	181		181	25	206
FINANCE DEPARTMENT	11	0.1374	45		45	6	51
INFORMATION SERVICES	177	2.2111	729		729	101	830
COUNTY TREASURER	243	3.0356	1,001		1,001	139	1,140
CORPORATION COUNSEL	33	0.4122	136		136	19	155
LABOR RELATIONS	11	0.1374	45		45	6	51
CIRCUIT COURT-ADM	11	0.1374	45		45	6	51
FAMILY COURT COMMISSIONER	22	0.2748	91		91	13	104
SHERIFF'S DEPARTMENT	387	4.8345	1,594		1,594	221	1,815
CHILD SUPPORT	66	0.8245	272		272	38	310
HUMAN SERVICES	1,427	17.8264	5,878		5,878	815	6,693
JUVENILE DETENTION	22	0.2748	91		91	13	104
JAIL	166	2.0737	684		684	95	779
CLERK OF COURT	896	11.1930	3,691		3,691	512	4,203
PROBATE/COURT & JURY	66	0.8245	272		272	38	310
EMERGENCY MANAGEMENT	44	0.5497	181		181	25	206
HIGHWAY	1,704	21.2866	7,020		7,020	973	7,993
PARKS/FORESTRY	631	7.8826	2,599		2,599	360	2,959
RECYCLING	232	2.8982	956		956	132	1,088
LAND CONSERVATION	77	0.9619	317		317	44	361
ZONING	83	1.0369	342		342	47	389
LAND INFORMATION/SURVEYOR	55	0.6871	227		227	31	258



**OCONTO COUNTY, WISCONSIN  
CENTRAL SERVICES COST ALLOCATION PLAN  
BASED ON YEAR ENDED DECEMBER 31, 2011  
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
UW EXTENSION	199	2.4859	820		820	114	934
VETERANS	44	0.5497	181		181	25	206
OTHER DEPARTMENTS	1,005	12.5547	4,140		4,140	574	4,714
SubTotal	8,005	100.0000	32,976		32,976	4,385	37,361
Total	8,005	100.0000	32,976		32,976	4,385	37,361

Allocation Basis: Total General Checks weighting DHS @ 25%

Allocation Source: County Financial Records Count



**OCONTO COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED DECEMBER 31, 2011**  
**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	71		71		71
COUNTY CLERK	3	1.4563	212		212		212
ADMINISTRATIVE COORDINATOR	2	0.9709	141		141	5	146
FINANCE DEPARTMENT	2	0.9709	141		141	5	146
INFORMATION SERVICES	7	3.3981	495		495	18	513
COUNTY TREASURER	2	0.9709	141		141	5	146
CORPORATION COUNSEL	2	0.9709	141		141	5	146
LABOR RELATIONS	2	0.9709	141		141	5	146
CIRCUIT COURT-ADM	6	2.9126	424		424	15	439
FAMILY COURT COMMISSIONER	2	0.9709	141		141	5	146
SHERIFF'S DEPARTMENT	12	5.8252	849		849	30	879
CHILD SUPPORT	6	2.9126	424		424	15	439
HUMAN SERVICES	78	37.8641	5,519		5,519	193	5,712
JUVENILE DETENTION	2	0.9709	141		141	5	146
JAIL	2	0.9709	141		141	5	146
DISTRICT ATTORNEY	6	2.9126	424		424	15	439
CLERK OF COURT	6	2.9126	424		424	15	439
PROBATE/COURT & JURY	6	2.9126	424		424	15	439
EMERGENCY MANAGEMENT	2	0.9709	141		141	5	146
HIGHWAY	8	3.8835	566		566	20	586
PARKS/FORESTRY	3	1.4563	212		212	8	220
RECYCLING	1	0.4854	71		71	3	74
LAND CONSERVATION	6	2.9126	424		424	15	439
ZONING	4	1.9417	283		283	10	293
LAND INFORMATION/SURVEYOR	7	3.3981	495		495	18	513





**OCONTO COUNTY, WISCONSIN  
CENTRAL SERVICES COST ALLOCATION PLAN  
BASED ON YEAR ENDED DECEMBER 31, 2011  
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
UW EXTENSION	12	5.8252	849		849	30	879
VETERANS	2	0.9709	141		141	5	146
REGISTER OF DEEDS	4	1.9417	283		283	10	293
OTHER DEPARTMENTS	10	4.8544	707		707	25	732
SubTotal	206	100.0000	14,566		14,566	505	15,071
Total	206	100.0000	14,566		14,566	505	15,071

Allocation Basis: Number of telephone Extensions by Department

Allocation Source: County Telephone Directory



**OCONTO COUNTY, WISCONSIN  
CENTRAL SERVICES COST ALLOCATION PLAN  
BASED ON YEAR ENDED DECEMBER 31, 2011  
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	30,138		30,138	1,891	32,029
SubTotal	100	100.0000	30,138		30,138	1,891	32,029
Total	100	100.0000	30,138		30,138	1,891	32,029

Allocation Basis: Direct Allocation to Insurance Department

Allocation Source: 2011 Employee Time Study Reports (PARS)

**OCONTO COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED DECEMBER 31, 2011**  
**Schedule .5 - Allocation Summary**  
**For Department COUNTY CLERK**

Receiving Department	Total	Accounting	Switchboard	Insurance
MAINTENANCE	1,006	935	71	0
COUNTY CLERK	624	412	212	0
ADMINISTRATIVE	250	104	146	0
INSURANCE	32,235	206	0	32,029
FINANCE DEPARTMENT	197	51	146	0
INFORMATION SERVICES	1,343	830	513	0
COUNTY TREASURER	1,286	1,140	146	0
CORPORATION COUNSEL	301	155	146	0
LABOR RELATIONS	197	51	146	0
CIRCUIT COURT-ADM	490	51	439	0
FAMILY COURT	250	104	146	0
SHERIFF'S DEPARTMENT	2,694	1,815	879	0
CHILD SUPPORT	749	310	439	0
HUMAN SERVICES	12,405	6,693	5,712	0
JUVENILE DETENTION	250	104	146	0
JAIL	925	779	146	0
DISTRICT ATTORNEY	439	0	439	0
CLERK OF COURT	4,642	4,203	439	0
PROBATE/COURT & JURY	749	310	439	0
EMERGENCY	352	206	146	0
HIGHWAY	8,579	7,993	586	0
PARKS/FORESTRY	3,179	2,959	220	0
RECYCLING	1,162	1,088	74	0
LAND CONSERVATION	800	361	439	0
ZONING	682	389	293	0
LAND	771	258	513	0
UW EXTENSION	1,813	934	879	0
VETERANS	352	206	146	0
REGISTER OF DEEDS	293	0	293	0
OTHER DEPARTMENTS	5,446	4,714	732	0

**OCONTO COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED DECEMBER 31, 2011**  
**Schedule .5 - Allocation Summary**  
**For Department COUNTY CLERK**

Receiving Department	Total	Accounting	Switchboard	Insurance
Direct Billed	0	0	0	0
<b>Total</b>	<u>84,461</u>	<u>37,361</u>	<u>15,071</u>	<u>32,029</u>



**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 2011.
- **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  
CENTRAL SERVICES COST ALLOCATION PLAN  
BASED ON YEAR ENDED DECEMBER 31, 2011  
Schedule .2 - Costs To Be Allocated  
For Department ADMINISTRATIVE COORDINATOR**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	154,421			154,421
BUILDING USE	869	2	871	
SPECIAL ACCOUNTING	426	4	430	
MAINTENANCE	2,288	117	2,405	
COUNTY CLERK	232	18	250	
ADMINISTRATIVE COORDINATOR		522	522	
INSURANCE		1,660	1,660	
FINANCE DEPARTMENT		762	762	
INFORMATION SERVICES		5,036	5,036	
COUNTY TREASURER		177	177	
CORPORATION COUNSEL		3,193	3,193	
LABOR RELATIONS		135	135	
Total Allocated Additions:	3,815	11,626	15,441	15,441
Total To Be Allocated:	158,236	11,626		169,862



**OCONTO COUNTY, WISCONSIN  
CENTRAL SERVICES COST ALLOCATION PLAN  
BASED ON YEAR ENDED DECEMBER 31, 2011  
Schedule .3 - Costs Allocated By Activity  
For Department ADMINISTRATIVE COORDINATOR**

	Total	General & Admin	Admin Coord	Personnel	Budget
<b>Wages &amp; Benefits</b>					
Salaries & Wages	106,092	0	32,570	44,665	16,444
Fringe Benefits	40,664	0	12,484	17,119	6,303
<b>Other Expense &amp; Cost</b>					
Telephone	502	0	154	211	78
Office Supplies	1,656	0	508	697	257
Postage & Shipping	283	0	87	119	44
PhotoCopy	580	0	178	244	90
Subscriptions	76	0	23	32	12
Dues/Registrations	875	0	269	368	136
Travel Costs	3,453	0	1,060	1,454	535
Computer Network Support	240	0	74	101	37
<b>Departmental Totals</b>					
Total Expenditures	154,421	0	47,407	65,010	23,936
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Functional Cost</b>					
Functional Cost	154,421	0	47,407	65,010	23,936
<b>Allocation Step 1</b>					
Inbound- All Others	3,815	3,815	0	0	0
Reallocate Admin Costs		( 3,815)	1,171	1,606	591
1st Allocation	158,236	0	48,578	66,616	24,527
<b>Allocation Step 2</b>					
Inbound- All Others	11,626	11,626	0	0	0
Reallocate Admin Costs		( 11,626)	3,569	4,895	1,802
2nd Allocation	11,626	0	3,569	4,895	1,802



**OCONTO COUNTY, WISCONSIN  
CENTRAL SERVICES COST ALLOCATION PLAN  
BASED ON YEAR ENDED DECEMBER 31, 2011  
Schedule .3 - Costs Allocated By Activity  
For Department ADMINISTRATIVE COORDINATOR**

	Total	General & Admin	Admin Coord	Personnel	Budget
<hr/>					
Total For 06 ADMINISTRATIVE COORDINATOR					
Total Allocated	169,862	0	52,147	71,511	26,329





**OCONTO COUNTY, WISCONSIN  
CENTRAL SERVICES COST ALLOCATION PLAN  
BASED ON YEAR ENDED DECEMBER 31, 2011  
Schedule .3 - Costs Allocated By Activity  
For Department ADMINISTRATIVE COORDINATOR**

	Risk Mgmt	Emg Mgmt
<b>Wages &amp; Benefits</b>		
Salaries & Wages	11,034	1,379
Fringe Benefits	4,229	529
<b>Other Expense &amp; Cost</b>		
Telephone	52	7
Office Supplies	172	22
Postage & Shipping	29	4
PhotoCopy	60	8
Subscriptions	8	1
Dues/Registrations	91	11
Travel Costs	359	45
Computer Network Support	25	3
<b>Departmental Totals</b>		
Total Expenditures	16,059	2,009
<b>Deductions</b>		
Total Deductions	0	0
Functional Cost	16,059	2,009
<b>Allocation Step 1</b>		
Inbound- All Others	0	0
Reallocate Admin Costs	397	50
1st Allocation	16,456	2,059
<b>Allocation Step 2</b>		
Inbound- All Others	0	0
Reallocate Admin Costs	1,209	151
2nd Allocation	1,209	151



**OCONTO COUNTY, WISCONSIN  
CENTRAL SERVICES COST ALLOCATION PLAN  
BASED ON YEAR ENDED DECEMBER 31, 2011  
Schedule .3 - Costs Allocated By Activity  
For Department ADMINISTRATIVE COORDINATOR**

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	Risk Mgmt	Emg Mgmt
Total For 06 ADMINISTRATIVE COORDINATOR		
Total Allocated	17,665	2,210



**OCONTO COUNTY, WISCONSIN  
CENTRAL SERVICES COST ALLOCATION PLAN  
BASED ON YEAR ENDED DECEMBER 31, 2011  
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	2,429		2,429		2,429
COUNTY CLERK	3	3.0000	1,457		1,457		1,457
INSURANCE	5	5.0000	2,429		2,429	194	2,623
FINANCE DEPARTMENT	4	4.0000	1,943		1,943	155	2,098
INFORMATION SERVICES	1	1.0000	486		486	39	525
COUNTY TREASURER	1	1.0000	486		486	39	525
CORPORATION COUNSEL	1	1.0000	486		486	39	525
LABOR RELATIONS	17	17.0000	8,255		8,255	654	8,909
CIRCUIT COURT-ADM	1	1.0000	486		486	39	525
FAMILY COURT COMMISSIONER	1	1.0000	486		486	39	525
SHERIFF'S DEPARTMENT	10	10.0000	4,858		4,858	388	5,246
CHILD SUPPORT	2	2.0000	972		972	78	1,050
HUMAN SERVICES	7	7.0000	3,400		3,400	272	3,672
JUVENILE DETENTION	2	2.0000	972		972	78	1,050
JAIL	12	12.0000	5,829		5,829	466	6,295
DISTRICT ATTORNEY	1	1.0000	486		486	39	525
CLERK OF COURT	1	1.0000	486		486	39	525
PROBATE/COURT & JURY	1	1.0000	486		486	39	525
EMERGENCY MANAGEMENT	5	5.0000	2,429		2,429	194	2,623
HIGHWAY	7	7.0000	3,400		3,400	272	3,672
PARKS/FORESTRY	1	1.0000	486		486	39	525
LANDFILL	1	1.0000	486		486	39	525
RECYCLING	1	1.0000	486		486	39	525
LAND CONSERVATION	1	1.0000	486		486	39	525
ZONING	2	2.0000	972		972	78	1,050



**OCONTO COUNTY, WISCONSIN  
CENTRAL SERVICES COST ALLOCATION PLAN  
BASED ON YEAR ENDED DECEMBER 31, 2011  
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
LAND INFORMATION/SURVEYOR	1	1.0000	486		486	39	525
UW EXTENSION	1	1.0000	486		486	39	525
VETERANS	1	1.0000	486		486	39	525
REGISTER OF DEEDS	1	1.0000	486		486	39	525
OTHER DEPARTMENTS	3	3.0000	1,457		1,457	116	1,573
SubTotal	100	100.0000	48,578		48,578	3,569	52,147
Total	100	100.0000	48,578		48,578	3,569	52,147

Allocation Basis: Analysis of Effort Expended by Department

Allocation Source: 2011 Time Allocations - Personal Activity Reports



**OCONTO COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED DECEMBER 31, 2011**  
**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	1.4337	955		955		955
COUNTY CLERK	3	1.0753	716		716		716
ADMINISTRATIVE COORDINATOR	2	0.7168	478		478		478
FINANCE DEPARTMENT	2	0.7168	478		478	36	514
INFORMATION SERVICES	5	1.7921	1,194		1,194	91	1,285
COUNTY TREASURER	3	1.0753	716		716	54	770
CORPORATION COUNSEL	2	0.7168	478		478	36	514
CIRCUIT COURT-ADM	2	0.7168	478		478	36	514
FAMILY COURT COMMISSIONER	1	0.3584	239		239	18	257
SHERIFF'S DEPARTMENT	33	11.8280	7,879		7,879	598	8,477
CHILD SUPPORT	5	1.7921	1,194		1,194	91	1,285
HUMAN SERVICES	78	27.9574	18,619		18,619	1,415	20,034
JUVENILE DETENTION	7	2.5090	1,671		1,671	127	1,798
JAIL	23	8.2437	5,492		5,492	417	5,909
DISTRICT ATTORNEY	3	1.0753	716		716	54	770
CLERK OF COURT	6	2.1505	1,433		1,433	109	1,542
PROBATE/COURT & JURY	1	0.3584	239		239	18	257
EMERGENCY MANAGEMENT	1	0.3584	239		239	18	257
HIGHWAY	62	22.2222	14,804		14,804	1,124	15,928
PARKS/FORESTRY	6	2.1505	1,433		1,433	109	1,542
RECYCLING	1	0.3584	239		239	18	257
LAND CONSERVATION	6	2.1505	1,433		1,433	109	1,542
ZONING	6	2.1505	1,433		1,433	109	1,542
LAND INFORMATION/SURVEYOR	6	2.1505	1,433		1,433	109	1,542
UW EXTENSION	3	1.0753	716		716	54	770



**OCONTO COUNTY, WISCONSIN  
CENTRAL SERVICES COST ALLOCATION PLAN  
BASED ON YEAR ENDED DECEMBER 31, 2011  
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
VETERANS	2	0.7168	478		478	36	514
REGISTER OF DEEDS	4	1.4337	955		955	73	1,028
OTHER DEPARTMENTS	2	0.7168	478		478	36	514
SubTotal	279	100.0000	66,616		66,616	4,895	71,511
Total	279	100.0000	66,616		66,616	4,895	71,511

Allocation Basis: Number of Employees by Department in 2011

Allocation Source: County Personnel Directory and Transaction Summary Worksheet

**OCONTO COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED DECEMBER 31, 2011**  
**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	552		552		552
COUNTY CLERK	9	0.8101	199		199		199
ADMINISTRATIVE COORDINATOR	2	0.1800	44		44		44
INSURANCE	4	0.3600	88		88	7	95
FINANCE DEPARTMENT	1	0.0900	22		22	2	24
INFORMATION SERVICES	16	1.4401	353		353	27	380
COUNTY TREASURER	22	1.9802	486		486	37	523
CORPORATION COUNSEL	3	0.2700	66		66	5	71
LABOR RELATIONS	1	0.0900	22		22	2	24
CIRCUIT COURT-ADM	1	0.0900	22		22	2	24
FAMILY COURT COMMISSIONER	2	0.1800	44		44	3	47
SHERIFF'S DEPARTMENT	44	3.9604	971		971	74	1,045
CHILD SUPPORT	6	0.5401	132		132	10	142
HUMAN SERVICES	552	49.6852	12,190		12,190	924	13,114
JUVENILE DETENTION	2	0.1800	44		44	3	47
JAIL	15	1.3501	331		331	25	356
CLERK OF COURT	81	7.2907	1,788		1,788	136	1,924
PROBATE/COURT & JURY	6	0.5401	132		132	10	142
EMERGENCY MANAGEMENT	4	0.3600	88		88	7	95
HIGHWAY	145	13.0513	3,201		3,201	243	3,444
PARKS/FORESTRY	57	5.1305	1,258		1,258	96	1,354
RECYCLING	21	1.8902	464		464	35	499
LAND CONSERVATION	7	0.6301	155		155	12	167
ZONING	3	0.2700	66		66	5	71
LAND INFORMATION/SURVEYOR	5	0.4500	110		110	8	118



**OCONTO COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED DECEMBER 31, 2011**  
**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
UW EXTENSION	18	1.6202	397		397	30	427
VETERANS	4	0.3600	88		88	7	95
OTHER DEPARTMENTS	55	4.9505	1,214		1,214	92	1,306
SubTotal	1,111	100.0000	24,527		24,527	1,802	26,329
Total	1,111	100.0000	24,527		24,527	1,802	26,329

Allocation Basis: Accounts Payable Transactions Processed by Dept.

Allocation Source: County Financial Records and Transaction Summary Worksheet



**OCONTO COUNTY, WISCONSIN  
CENTRAL SERVICES COST ALLOCATION PLAN  
BASED ON YEAR ENDED DECEMBER 31, 2011  
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	16,456		16,456	1,209	17,665
SubTotal	100	100.0000	16,456		16,456	1,209	17,665
Total	100	100.0000	16,456		16,456	1,209	17,665

Allocation Basis: Direct Allocation to Insurance Department

Allocation Source: Employee Time Study Reports (PARS)

**OCONTO COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED DECEMBER 31, 2011**  
**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	2,059		2,059	151	2,210
SubTotal	100	100.0000	2,059		2,059	151	2,210
Total	100	100.0000	2,059		2,059	151	2,210

Allocation Basis: Direct Allocation to Emergency Mgmt.

Allocation Source: 2011 Employee Time Study Reports (PARS)

**OCONTO COUNTY, WISCONSIN  
CENTRAL SERVICES COST ALLOCATION PLAN  
BASED ON YEAR ENDED DECEMBER 31, 2011  
Schedule .5 - Allocation Summary  
For Department ADMINISTRATIVE COORDINATOR**

Receiving Department	Total	Admin Coord	Personnel	Budget	Risk Mgmt	Emg Mgmt
MAINTENANCE	3,936	2,429	955	552	0	0
COUNTY CLERK	2,372	1,457	716	199	0	0
ADMINISTRATIVE	522	0	478	44	0	0
INSURANCE	20,383	2,623	0	95	17,665	0
FINANCE DEPARTMENT	2,636	2,098	514	24	0	0
INFORMATION SERVICES	2,190	525	1,285	380	0	0
COUNTY TREASURER	1,818	525	770	523	0	0
CORPORATION COUNSEL	1,110	525	514	71	0	0
LABOR RELATIONS	8,933	8,909	0	24	0	0
CIRCUIT COURT-ADM	1,063	525	514	24	0	0
FAMILY COURT	829	525	257	47	0	0
SHERIFF'S DEPARTMENT	14,768	5,246	8,477	1,045	0	0
CHILD SUPPORT	2,477	1,050	1,285	142	0	0
HUMAN SERVICES	36,820	3,672	20,034	13,114	0	0
JUVENILE DETENTION	2,895	1,050	1,798	47	0	0
JAIL	12,560	6,295	5,909	356	0	0
DISTRICT ATTORNEY	1,295	525	770	0	0	0
CLERK OF COURT	3,991	525	1,542	1,924	0	0
PROBATE/COURT & JURY	924	525	257	142	0	0
EMERGENCY	5,185	2,623	257	95	0	2,210
HIGHWAY	23,044	3,672	15,928	3,444	0	0
PARKS/FORESTRY	3,421	525	1,542	1,354	0	0
LANDFILL	525	525	0	0	0	0
RECYCLING	1,281	525	257	499	0	0
LAND CONSERVATION	2,234	525	1,542	167	0	0
ZONING	2,663	1,050	1,542	71	0	0
LAND	2,185	525	1,542	118	0	0
UW EXTENSION	1,722	525	770	427	0	0
VETERANS	1,134	525	514	95	0	0
REGISTER OF DEEDS	1,553	525	1,028	0	0	0
OTHER DEPARTMENTS	3,393	1,573	514	1,306	0	0



**OCONTO COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED DECEMBER 31, 2011**  
**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
<b>Total</b>	<u>169,862</u>	<u>52,147</u>	<u>71,511</u>	<u>26,329</u>	<u>17,665</u>	<u>2,210</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  
CENTRAL SERVICES COST ALLOCATION PLAN  
BASED ON YEAR ENDED DECEMBER 31, 2011  
Schedule .2 - Costs To Be Allocated  
For Department INSURANCE**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	130,868			130,868
Allocation to Depts	242,220			
Total Deductions:	242,220			242,220
SPECIAL ACCOUNTING	574	7	581	
COUNTY CLERK	30,319	1,916	32,235	
ADMINISTRATIVE COORDINATOR	18,973	1,410	20,383	
INSURANCE		196	196	
FINANCE DEPARTMENT		1,026	1,026	
COUNTY TREASURER		159	159	
CORPORATION COUNSEL		798	798	
LABOR RELATIONS		67	67	
Total Allocated Additions:	49,866	5,579	55,445	55,445
Refund Dividends W/C	( 81,458)			
Refund Dividends Gen Liability	( 21,538)			
Interest & Wellness Reimb	2,737			
Total Departmental Cost Adjustments:	( 100,259)			( 100,259)
Total To Be Allocated:	322,695	5,579		328,274



**OCONTO COUNTY, WISCONSIN  
CENTRAL SERVICES COST ALLOCATION PLAN  
BASED ON YEAR ENDED DECEMBER 31, 2011  
Schedule .3 - Costs Allocated By Activity  
For Department INSURANCE**

	Total	General & Admin	Risk Mgmt	Gen Liability	Property Liab
<b>Wages &amp; Benefits</b>					
Salaries & Wages	12,061	0	12,061	0	0
Fringe Benefits	7,968	0	7,968	0	0
<b>Other Expense &amp; Cost</b>					
Professional Svcs	7,284	0	7,284	0	0
Office Supplies	899	0	899	0	0
Dues-Registration-Tuition	323	0	323	0	0
Travel Costs	0	0	0	0	0
Operating Supplies	1,401	0	1,401	0	0
Wellness Program	854	0	0	0	0
Wks Comp Allocation	( 237,480)	0	0	0	0
Property Insurance M&E	55,724	0	0	0	32,205
Ins - Vehicles	102,589	0	0	0	6,155
Ins - General Liability	103,218	0	0	36,385	0
Ins - Boiler	7,021	0	0	0	7,021
Workers Comp Insurance	265,280	0	0	0	0
Audits & Additions	0	0	0	0	0
Deductible Escrow	15,461	0	0	15,461	0
Employee Surity Bonds	1,365	0	0	0	0
*Allocation to Depts	( 242,220)	( 242,220)	0	0	0
Unemployment Comp	8,090	0	0	0	0
HRA Contracted Svcs	12,655	0	12,655	0	0
S125 Contracted Services	852	0	0	0	0
Employee Assist Program	7,523	0	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	130,868	( 242,220)	42,591	51,846	45,381
<b>Deductions</b>					
Total Deductions	242,220	242,220	0	0	0



**OCONTO COUNTY, WISCONSIN  
CENTRAL SERVICES COST ALLOCATION PLAN  
BASED ON YEAR ENDED DECEMBER 31, 2011  
Schedule .3 - Costs Allocated By Activity  
For Department INSURANCE**

	Total	General & Admin	Risk Mgmt	Gen Liability	Property Liab
<b>Cost Adjustments</b>					
Refund Dividends W/C	( 81,458)	0	0	0	0
Refund Dividends Gen Liability	( 21,538)	0	0	( 21,538)	0
Interest & Wellness Reimb	2,737	0	0	0	0
Functional Cost	272,829	0	42,591	30,308	45,381
<b>Allocation Step 1</b>					
Inbound- All Others	49,866	49,866	0	0	0
Reallocate Admin Costs		( 49,866)	7,785	5,540	8,294
1st Allocation	322,695	0	50,376	35,848	53,675
<b>Allocation Step 2</b>					
Inbound- All Others	5,579	5,579	0	0	0
Reallocate Admin Costs		( 5,579)	871	620	928
2nd Allocation	5,579	0	871	620	928
<b>Total For 03 INSURANCE</b>					
Total Allocated	328,274	0	51,247	36,468	54,603



**OCONTO COUNTY, WISCONSIN  
CENTRAL SERVICES COST ALLOCATION PLAN  
BASED ON YEAR ENDED DECEMBER 31, 2011  
Schedule .3 - Costs Allocated By Activity  
For Department INSURANCE**

	Worker's Comp	Employee Cov	Billed Insurance
<b>Wages &amp; Benefits</b>			
Salaries & Wages	0	0	0
Fringe Benefits	0	0	0
<b>Other Expense &amp; Cost</b>			
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	854	0
Wks Comp Allocation	( 237,480)	0	0
Property Insurance M&E	0	0	23,519
Ins - Vehicles	0	0	96,434
Ins - General Liability	0	0	66,833
Ins - Boiler	0	0	0
Workers Comp Insurance	265,280	0	0
Audits & Additions	0	0	0
Deductible Escrow	0	0	0
Employee Surity Bonds	0	1,365	0
*Allocation to Depts	0	0	0
Unemployment Comp	0	8,090	0
HRA Contracted Svcs	0	0	0
S125 Contracted Services	0	852	0
Employee Assist Program	0	7,523	0
<b>Departmental Totals</b>			
Total Expenditures	27,800	18,684	186,786
<b>Deductions</b>			
Total Deductions	0	0	0



**OCONTO COUNTY, WISCONSIN  
CENTRAL SERVICES COST ALLOCATION PLAN  
BASED ON YEAR ENDED DECEMBER 31, 2011  
Schedule .3 - Costs Allocated By Activity  
For Department INSURANCE**

	Worker's Comp	Employee Cov	Billed Insurance
<b>Cost Adjustments</b>			
Refund Dividends W/C	( 81,458)	0	0
Refund Dividends Gen Liability	0	0	0
Interest & Wellness Reimb	0	0	2,737
Functional Cost	( 53,658)	18,684	189,523
<b>Allocation Step 1</b>			
Inbound- All Others	0	0	0
Reallocate Admin Costs	( 9,807)	3,415	34,639
1st Allocation	( 63,465)	22,099	224,162
<b>Allocation Step 2</b>			
Inbound- All Others	0	0	0
Reallocate Admin Costs	( 1,097)	382	3,875
2nd Allocation	( 1,097)	382	3,875
<b>Total For 03 INSURANCE</b>			
Total Allocated	( 64,562)	22,481	228,037



**OCONTO COUNTY, WISCONSIN  
CENTRAL SERVICES COST ALLOCATION PLAN  
BASED ON YEAR ENDED DECEMBER 31, 2011  
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	1.4286	720		720		720
COUNTY CLERK	3	1.0714	540		540		540
ADMINISTRATIVE COORDINATOR	2	0.7143	360		360		360
INSURANCE	1	0.3571	180		180		180
FINANCE DEPARTMENT	2	0.7143	360		360	6	366
INFORMATION SERVICES	5	1.7857	900		900	16	916
COUNTY TREASURER	3	1.0714	540		540	10	550
CORPORATION COUNSEL	2	0.7143	360		360	6	366
CIRCUIT COURT-ADM	2	0.7143	360		360	6	366
FAMILY COURT COMMISSIONER	1	0.3571	180		180	3	183
SHERIFF'S DEPARTMENT	33	11.7857	5,937		5,937	106	6,043
CHILD SUPPORT	5	1.7857	900		900	16	916
HUMAN SERVICES	78	27.8571	14,032		14,032	256	14,288
JUVENILE DETENTION	7	2.5000	1,259		1,259	23	1,282
JAIL	23	8.2143	4,138		4,138	74	4,212
DISTRICT ATTORNEY	3	1.0714	540		540	10	550
CLERK OF COURT	6	2.1429	1,079		1,079	19	1,098
PROBATE/COURT & JURY	1	0.3571	180		180	3	183
EMERGENCY MANAGEMENT	1	0.3571	180		180	3	183
HIGHWAY	62	22.1429	11,155		11,155	200	11,355
PARKS/FORESTRY	6	2.1429	1,079		1,079	19	1,098
RECYCLING	1	0.3571	180		180	3	183
LAND CONSERVATION	6	2.1429	1,079		1,079	19	1,098
ZONING	6	2.1429	1,079		1,079	19	1,098
LAND INFORMATION/SURVEYOR	6	2.1429	1,079		1,079	19	1,098



**OCONTO COUNTY, WISCONSIN  
CENTRAL SERVICES COST ALLOCATION PLAN  
BASED ON YEAR ENDED DECEMBER 31, 2011  
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
UW EXTENSION	3	1.0714	540		540	10	550
VETERANS	2	0.7143	360		360	6	366
REGISTER OF DEEDS	4	1.4286	720		720	13	733
OTHER DEPARTMENTS	2	0.7143	360		360	6	366
SubTotal	280	100.0000	50,376		50,376	871	51,247
Total	280	100.0000	50,376		50,376	871	51,247

Allocation Basis: Number of Employees by Department in 2011

Allocation Source: County Personnel Directory and Transaction Summary Worksheet



**OCONTO COUNTY, WISCONSIN  
CENTRAL SERVICES COST ALLOCATION PLAN  
BASED ON YEAR ENDED DECEMBER 31, 2011  
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	7.8431	2,812		2,812		2,812
COUNTY CLERK	3	5.8824	2,109		2,109		2,109
ADMINISTRATIVE COORDINATOR	2	3.9216	1,406		1,406		1,406
FINANCE DEPARTMENT	2	3.9216	1,406		1,406	30	1,436
INFORMATION SERVICES	5	9.8039	3,515		3,515	74	3,589
COUNTY TREASURER	3	5.8824	2,109		2,109	44	2,153
CORPORATION COUNSEL	2	3.9216	1,406		1,406	30	1,436
CIRCUIT COURT-ADM	2	3.9216	1,406		1,406	30	1,436
FAMILY COURT COMMISSIONER	1	1.9608	703		703	15	718
CHILD SUPPORT	5	9.8039	3,515		3,515	74	3,589
DISTRICT ATTORNEY	3	5.8824	2,109		2,109	44	2,153
CLERK OF COURT	6	11.7644	4,213		4,213	86	4,299
PROBATE/COURT & JURY	1	1.9608	703		703	15	718
EMERGENCY MANAGEMENT	1	1.9608	703		703	15	718
UW EXTENSION	3	5.8824	2,109		2,109	44	2,153
VETERANS	2	3.9216	1,406		1,406	30	1,436
REGISTER OF DEEDS	4	7.8431	2,812		2,812	59	2,871
OTHER DEPARTMENTS	2	3.9216	1,406		1,406	30	1,436
SubTotal	51	100.0000	35,848		35,848	620	36,468
Total	51	100.0000	35,848		35,848	620	36,468

Allocation Basis: Number of Employees by Dept. not Billed Directly

Allocation Source: County Personnel and Insurance Records



**OCONTO COUNTY, WISCONSIN  
CENTRAL SERVICES COST ALLOCATION PLAN  
BASED ON YEAR ENDED DECEMBER 31, 2011  
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	5.4959	2,950		2,950		2,950
COUNTY CLERK	1,066	3.1346	1,683		1,683		1,683
ADMINISTRATIVE COORDINATOR	214	0.6293	338		338		338
FINANCE DEPARTMENT	604	1.7761	953		953	18	971
INFORMATION SERVICES	1,444	4.2462	2,279		2,279	43	2,322
COUNTY TREASURER	839	2.4671	1,324		1,324	25	1,349
CORPORATION COUNSEL	117	0.3440	185		185	4	189
CIRCUIT COURT-ADM	2,253	6.6251	3,556		3,556	68	3,624
FAMILY COURT COMMISSIONER	669	1.9672	1,056		1,056	20	1,076
CHILD SUPPORT	1,138	3.3464	1,796		1,796	34	1,830
DISTRICT ATTORNEY	1,527	4.4903	2,410		2,410	46	2,456
CLERK OF COURT	2,642	7.7690	4,170		4,170	79	4,249
PROBATE/COURT & JURY	14,425	42.4179	22,768		22,768	434	23,202
EMERGENCY MANAGEMENT	400	1.1762	631		631	12	643
UW EXTENSION	1,587	4.6667	2,505		2,505	48	2,553
VETERANS	617	1.8143	974		974	19	993
REGISTER OF DEEDS	1,295	3.8080	2,044		2,044	39	2,083
OTHER DEPARTMENTS	1,301	3.8257	2,053		2,053	39	2,092
SubTotal	34,007	100.0000	53,675		53,675	928	54,603
Total	34,007	100.0000	53,675		53,675	928	54,603

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

Allocation Source: Courthouse Blueprints & Insurance Records



**OCONTO COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED DECEMBER 31, 2011**  
**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	162,102	1.3442	-853		-853		-853
COUNTY CLERK	114,700	0.9512	-604		-604		-604
ADMINISTRATIVE COORDINATOR	114,392	0.9486	-602		-602		-602
INSURANCE	12,061	0.1000	-63		-63		-63
FINANCE DEPARTMENT	133,520	1.1072	-703		-703	-13	-716
INFORMATION SERVICES	272,164	2.2569	-1,432		-1,432	-26	-1,458
COUNTY TREASURER	121,648	1.0088	-640		-640	-11	-651
CORPORATION COUNSEL	78,756	0.6531	-414		-414	-7	-421
CIRCUIT COURT-ADM	94,510	0.7837	-497		-497	-9	-506
FAMILY COURT COMMISSIONER	87,310	0.7240	-460		-460	-8	-468
SHERIFF'S DEPARTMENT	2,282,456	18.9274	-12,012		-12,012	-215	-12,227
CHILD SUPPORT	219,466	1.8199	-1,155		-1,155	-21	-1,176
HUMAN SERVICES	3,234,542	26.8228	-17,024		-17,024	-303	-17,327
JUVENILE DETENTION	240,091	1.9910	-1,264		-1,264	-23	-1,287
JAIL	892,429	7.4005	-4,697		-4,697	-84	-4,781
DISTRICT ATTORNEY	130,682	1.0837	-688		-688	-12	-700
CLERK OF COURT	229,561	1.9037	-1,208		-1,208	-22	-1,230
PROBATE/COURT & JURY	79,238	0.6571	-417		-417	-7	-424
EMERGENCY MANAGEMENT	48,183	0.3996	-254		-254	-5	-259
HIGHWAY	1,935,459	16.0499	-10,186		-10,186	-182	-10,368
PARKS/FORESTRY	256,025	2.1231	-1,347		-1,347	-24	-1,371
RECYCLING	121,900	1.0109	-642		-642	-11	-653
LAND CONSERVATION	214,469	1.7785	-1,129		-1,129	-20	-1,149
ZONING	338,289	2.8053	-1,780		-1,780	-32	-1,812
LAND INFORMATION/SURVEYOR	261,336	2.1672	-1,375		-1,375	-25	-1,400

**OCONTO COUNTY, WISCONSIN  
CENTRAL SERVICES COST ALLOCATION PLAN  
BASED ON YEAR ENDED DECEMBER 31, 2011  
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
UW EXTENSION	116,526	0.9663	-613		-613	-11	-624
VETERANS	71,522	0.5931	-376		-376	-7	-383
REGISTER OF DEEDS	154,660	1.2825	-814		-814	-15	-829
OTHER DEPARTMENTS	40,971	0.3398	-216		-216	-4	-220
SubTotal	12,058,976	100.0000	-63,465		-63,465	-1,097	-64,562
Total	12,058,976	100.0000	-63,465		-63,465	-1,097	-64,562

Allocation Basis: Salaries & Wages Paid by Depat. In 2011

Allocation Source: County Financial Records & Insurance Records





**OCONTO COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED DECEMBER 31, 2011**  
**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	1.4286	316		316		316
COUNTY CLERK	3	1.0714	237		237		237
ADMINISTRATIVE COORDINATOR	2	0.7143	158		158		158
INSURANCE	1	0.3571	79		79		79
FINANCE DEPARTMENT	2	0.7143	158		158	3	161
INFORMATION SERVICES	5	1.7857	395		395	7	402
COUNTY TREASURER	3	1.0714	237		237	4	241
CORPORATION COUNSEL	2	0.7143	158		158	3	161
CIRCUIT COURT-ADM	2	0.7143	158		158	3	161
FAMILY COURT COMMISSIONER	1	0.3571	79		79	1	80
SHERIFF'S DEPARTMENT	33	11.7857	2,605		2,605	47	2,652
CHILD SUPPORT	5	1.7857	395		395	7	402
HUMAN SERVICES	78	27.8571	6,151		6,151	113	6,264
JUVENILE DETENTION	7	2.5000	552		552	10	562
JAIL	23	8.2143	1,815		1,815	33	1,848
DISTRICT ATTORNEY	3	1.0714	237		237	4	241
CLERK OF COURT	6	2.1429	474		474	8	482
PROBATE/COURT & JURY	1	0.3571	79		79	1	80
EMERGENCY MANAGEMENT	1	0.3571	79		79	1	80
HIGHWAY	62	22.1429	4,893		4,893	88	4,981
PARKS/FORESTRY	6	2.1429	474		474	8	482
RECYCLING	1	0.3571	79		79	1	80
LAND CONSERVATION	6	2.1429	474		474	8	482
ZONING	6	2.1429	474		474	8	482
LAND INFORMATION/SURVEYOR	6	2.1429	474		474	8	482

**OCONTO COUNTY, WISCONSIN  
CENTRAL SERVICES COST ALLOCATION PLAN  
BASED ON YEAR ENDED DECEMBER 31, 2011  
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
UW EXTENSION	3	1.0714	237		237	4	241
VETERANS	2	0.7143	158		158	3	161
REGISTER OF DEEDS	4	1.4286	316		316	6	322
OTHER DEPARTMENTS	2	0.7143	158		158	3	161
SubTotal	280	100.0000	22,099		22,099	382	22,481
Total	280	100.0000	22,099		22,099	382	22,481

Allocation Basis: Number of Employees by Dept.

Allocation Source: County Personnel and Insurance Records



**OCONTO COUNTY, WISCONSIN  
CENTRAL SERVICES COST ALLOCATION PLAN  
BASED ON YEAR ENDED DECEMBER 31, 2011  
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	40,939	18.9611	42,504	-40,939	1,565	735	2,300
HUMAN SERVICES	57,146	26.4675	59,330	-57,146	2,184	1,026	3,210
JUVENILE DETENTION	1,246	0.5771	1,294	-1,246	48	22	70
JAIL	9,213	4.2671	9,565	-9,213	352	165	517
EMERGENCY MANAGEMENT	916	0.4243	951	-916	35	16	51
HIGHWAY	88,179	40.8405	91,549	-88,179	3,370	1,583	4,953
PARKS/FORESTRY	9,949	4.6079	10,329	-9,949	380	179	559
RECYCLING	4,474	2.0722	4,645	-4,474	171	80	251
LAND CONSERVATION	1,832	0.8485	1,902	-1,832	70	33	103
LAND INFORMATION/SURVEYOR	916	0.4243	951	-916	35	16	51
OTHER DEPARTMENTS	1,100	0.5095	1,142	-27,410	-26,268	20	-26,248
<b>SubTotal</b>	<b>215,910</b>	<b>100.0000</b>	<b>224,162</b>	<b>-242,220</b>	<b>-18,058</b>	<b>3,875</b>	<b>-14,183</b>
Direct Billed				242,220	242,220		242,220
<b>Total</b>	<b>215,910</b>	<b>100.0000</b>	<b>224,162</b>		<b>224,162</b>	<b>3,875</b>	<b>228,037</b>

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

Allocation Source: County Financial & Insurance Records

**OCONTO COUNTY, WISCONSIN  
CENTRAL SERVICES COST ALLOCATION PLAN  
BASED ON YEAR ENDED DECEMBER 31, 2011  
Schedule .5 - Allocation Summary  
For Department INSURANCE**

Receiving Department	Total	Risk Mgmt	Gen Liability	Property Liab	Worker's Comp	Employee Cov	Billed Insurance
MAINTENANCE	5,945	720	2,812	2,950	( 853)	316	0
COUNTY CLERK	3,965	540	2,109	1,683	( 604)	237	0
ADMINISTRATIVE	1,660	360	1,406	338	( 602)	158	0
INSURANCE	196	180	0	0	( 63)	79	0
FINANCE DEPARTMENT	2,218	366	1,436	971	( 716)	161	0
INFORMATION SERVICES	5,771	916	3,589	2,322	( 1,458)	402	0
COUNTY TREASURER	3,642	550	2,153	1,349	( 651)	241	0
CORPORATION COUNSEL	1,731	366	1,436	189	( 421)	161	0
CIRCUIT COURT-ADM	5,081	366	1,436	3,624	( 506)	161	0
FAMILY COURT	1,589	183	718	1,076	( 468)	80	0
SHERIFF'S DEPARTMENT	( 1,232)	6,043	0	0	( 12,227)	2,652	2,300
CHILD SUPPORT	5,561	916	3,589	1,830	( 1,176)	402	0
HUMAN SERVICES	6,435	14,288	0	0	( 17,327)	6,264	3,210
JUVENILE DETENTION	627	1,282	0	0	( 1,287)	562	70
JAIL	1,796	4,212	0	0	( 4,781)	1,848	517
DISTRICT ATTORNEY	4,700	550	2,153	2,456	( 700)	241	0
CLERK OF COURT	8,898	1,098	4,299	4,249	( 1,230)	482	0
PROBATE/COURT & JURY	23,759	183	718	23,202	( 424)	80	0
EMERGENCY	1,416	183	718	643	( 259)	80	51
HIGHWAY	10,921	11,355	0	0	( 10,368)	4,981	4,953
PARKS/FORESTRY	768	1,098	0	0	( 1,371)	482	559
RECYCLING	( 139)	183	0	0	( 653)	80	251
LAND CONSERVATION	534	1,098	0	0	( 1,149)	482	103
ZONING	( 232)	1,098	0	0	( 1,812)	482	0
LAND	231	1,098	0	0	( 1,400)	482	51
UW EXTENSION	4,873	550	2,153	2,553	( 624)	241	0
VETERANS	2,573	366	1,436	993	( 383)	161	0
REGISTER OF DEEDS	5,180	733	2,871	2,083	( 829)	322	0
OTHER DEPARTMENTS	( 22,413)	366	1,436	2,092	( 220)	161	( 26,248)



**OCONTO COUNTY, WISCONSIN  
CENTRAL SERVICES COST ALLOCATION PLAN  
BASED ON YEAR ENDED DECEMBER 31, 2011  
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	242,220	0	0	0	0	0	242,220
<b>Total</b>	<b>328,274</b>	<b>51,247</b>	<b>36,468</b>	<b>54,603</b>	<b>( 64,562)</b>	<b>22,481</b>	<b>228,037</b>



**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 2011.
- **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 2011. A reduced weighting of 25% has been applied to Human Services to reflect reduced effort required by the Finance Department in entering vouchers and journal entries. Previously billed amounts have been properly offset against allocated costs.

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

**OCONTO COUNTY, WISCONSIN  
CENTRAL SERVICES COST ALLOCATION PLAN  
BASED ON YEAR ENDED DECEMBER 31, 2011  
Schedule .2 - Costs To Be Allocated  
For Department FINANCE DEPARTMENT**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	194,296			194,296
BUILDING USE	2,452	5	2,457	
EQUIPMENT USE	146	1	147	
SPECIAL ACCOUNTING	528	6	534	
MAINTENANCE	6,459	333	6,792	
COUNTY CLERK	186	11	197	
ADMINISTRATIVE COORDINATOR	2,443	193	2,636	
INSURANCE	2,174	44	2,218	
FINANCE DEPARTMENT		545	545	
INFORMATION SERVICES		5,217	5,217	
COUNTY TREASURER		235	235	
CORPORATION COUNSEL		798	798	
LABOR RELATIONS		135	135	
Total Allocated Additions:	14,388	7,523	21,911	21,911
Add Back Reimbursement	1,000			
Total Departmental Cost Adjustments:	1,000			1,000
Total To Be Allocated:	209,684	7,523		217,207



**OCONTO COUNTY, WISCONSIN  
CENTRAL SERVICES COST ALLOCATION PLAN  
BASED ON YEAR ENDED DECEMBER 31, 2011  
Schedule .3 - Costs Allocated By Activity  
For Department FINANCE DEPARTMENT**

	Total	General & Admin	Payroll	Acctg Budget
<b>Wages &amp; Benefits</b>				
Salaries & Wages	143,068	0	35,381	107,687
Fringe Benefits	45,495	0	11,251	34,244
<b>Other Expense &amp; Cost</b>				
Telephone	245	0	61	184
Alloc to Depts-Recycling	( 1,000)	0	0	( 1,000)
Office Supplies	1,819	0	450	1,369
Postage-UPS	185	0	46	139
Photocopy & Printing	1,011	0	250	761
Subscriptions	883	0	218	665
Dues=Regs-Tuition	1,501	0	371	1,130
Travel Expenses	849	0	210	639
Network Support	240	0	59	181
<b>Departmental Totals</b>				
Total Expenditures	194,296	0	48,297	145,999
<b>Deductions</b>				
Total Deductions	0	0	0	0
<b>Cost Adjustments</b>				
Add Back Reimbursement	1,000	0	0	1,000
<b>Functional Cost</b>				
Functional Cost	195,296	0	48,297	146,999
<b>Allocation Step 1</b>				
Inbound- All Others	14,388	14,388	0	0
Reallocate Admin Costs		( 14,388)	3,558	10,830
1st Allocation	209,684	0	51,855	157,829
<b>Allocation Step 2</b>				
Inbound- All Others	7,523	7,523	0	0
Reallocate Admin Costs		( 7,523)	1,860	5,663
2nd Allocation	7,523	0	1,860	5,663





**OCONTO COUNTY, WISCONSIN  
CENTRAL SERVICES COST ALLOCATION PLAN  
BASED ON YEAR ENDED DECEMBER 31, 2011  
Schedule .3 - Costs Allocated By Activity  
For Department FINANCE DEPARTMENT**

	Total	General & Admin	Payroll	Acctg Budget
<hr/>				
Total For 07 FINANCE DEPARTMENT				
Total Allocated	217,207	0	53,715	163,492



**OCONTO COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED DECEMBER 31, 2011**  
**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	1.2635	655		655		655
COUNTY CLERK	81	0.9476	491		491		491
ADMINISTRATIVE COORDINATOR	54	0.6317	328		328		328
INSURANCE	26	0.3042	158		158		158
FINANCE DEPARTMENT	54	0.6317	328		328		328
INFORMATION SERVICES	140	1.6378	849		849	32	881
COUNTY TREASURER	86	1.0061	522		522	19	541
CORPORATION COUNSEL	59	0.6902	358		358	13	371
CIRCUIT COURT-ADM	54	0.6317	328		328	12	340
FAMILY COURT COMMISSIONER	27	0.3159	164		164	6	170
SHERIFF'S DEPARTMENT	971	11.3594	5,890		5,890	220	6,110
CHILD SUPPORT	135	1.5793	819		819	31	850
HUMAN SERVICES	2,236	26.1580	13,562		13,562	506	14,068
JUVENILE DETENTION	189	2.2110	1,147		1,147	43	1,190
JAIL	621	7.2649	3,767		3,767	140	3,907
DISTRICT ATTORNEY	81	0.9476	491		491	18	509
CLERK OF COURT	192	2.2461	1,165		1,165	43	1,208
PROBATE/COURT & JURY	27	0.3159	164		164	6	170
EMERGENCY MANAGEMENT	27	0.3159	164		164	6	170
HIGHWAY	1,744	20.4024	10,580		10,580	394	10,974
PARKS/FORESTRY	212	2.4801	1,286		1,286	48	1,334
RECYCLING	27	0.3159	164		164	6	170
LAND CONSERVATION	177	2.0707	1,074		1,074	40	1,114
ZONING	177	2.0707	1,074		1,074	40	1,114
LAND INFORMATION/SURVEYOR	167	1.9537	1,013		1,013	38	1,051



**OCONTO COUNTY, WISCONSIN  
CENTRAL SERVICES COST ALLOCATION PLAN  
BASED ON YEAR ENDED DECEMBER 31, 2011  
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
UW EXTENSION	96	1.1231	582		582	22	604
VETERANS	54	0.6317	328		328	12	340
REGISTER OF DEEDS	113	1.3219	685		685	26	711
OTHER DEPARTMENTS	613	7.1713	3,719		3,719	139	3,858
SubTotal	8,548	100.0000	51,855		51,855	1,860	53,715
Total	8,548	100.0000	51,855		51,855	1,860	53,715

Allocation Basis: Number of Payroll Checks Issued By Dept. in 2011

Allocation Source: County Financial Records



**OCONTO COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED DECEMBER 31, 2011**  
**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	4,476		4,476		4,476
COUNTY CLERK	100	1.2492	1,972		1,972		1,972
ADMINISTRATIVE COORDINATOR	22	0.2748	434		434		434
INSURANCE	44	0.5497	868		868		868
FINANCE DEPARTMENT	11	0.1374	217		217		217
INFORMATION SERVICES	177	2.2111	3,490		3,490	132	3,622
COUNTY TREASURER	243	3.0356	4,791		4,791	181	4,972
CORPORATION COUNSEL	33	0.4122	651		651	25	676
LABOR RELATIONS	11	0.1374	217		217	8	225
CIRCUIT COURT-ADM	11	0.1374	217		217	8	225
FAMILY COURT COMMISSIONER	22	0.2748	434		434	16	450
SHERIFF'S DEPARTMENT	387	4.8345	7,630		7,630	288	7,918
CHILD SUPPORT	66	0.8245	1,301		1,301	49	1,350
HUMAN SERVICES	1,427	17.8264	28,135		28,135	1,063	29,198
JUVENILE DETENTION	22	0.2748	434		434	16	450
JAIL	166	2.0737	3,273		3,273	124	3,397
CLERK OF COURT	896	11.1930	17,666		17,666	668	18,334
PROBATE/COURT & JURY	66	0.8245	1,301		1,301	49	1,350
EMERGENCY MANAGEMENT	44	0.5497	868		868	33	901
HIGHWAY	1,704	21.2866	33,594		33,594	1,270	34,864
PARKS/FORESTRY	631	7.8826	12,441		12,441	470	12,911
RECYCLING	232	2.8982	4,574	-1,000	3,574	173	3,747
LAND CONSERVATION	77	0.9619	1,518		1,518	57	1,575
ZONING	83	1.0369	1,636		1,636	62	1,698
LAND INFORMATION/SURVEYOR	55	0.6871	1,084		1,084	41	1,125



**OCONTO COUNTY, WISCONSIN  
CENTRAL SERVICES COST ALLOCATION PLAN  
BASED ON YEAR ENDED DECEMBER 31, 2011  
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
UW EXTENSION	199	2.4859	3,924		3,924	148	4,072
VETERANS	44	0.5497	868		868	33	901
OTHER DEPARTMENTS	1,005	12.5547	19,815		19,815	749	20,564
SubTotal	8,005	100.0000	157,829	-1,000	156,829	5,663	162,492
Direct Billed				1,000	1,000		1,000
Total	8,005	100.0000	157,829		157,829	5,663	163,492

Allocation Basis: Total General Checks weighting DHS @ 25%

Allocation Source: County Financial Records Count

**OCONTO COUNTY, WISCONSIN  
CENTRAL SERVICES COST ALLOCATION PLAN  
BASED ON YEAR ENDED DECEMBER 31, 2011  
Schedule .5 - Allocation Summary  
For Department FINANCE DEPARTMENT**

Receiving Department	Total	Payroll	Acctg Budget
MAINTENANCE	5,131	655	4,476
COUNTY CLERK	2,463	491	1,972
ADMINISTRATIVE	762	328	434
INSURANCE	1,026	158	868
FINANCE DEPARTMENT	545	328	217
INFORMATION SERVICES	4,503	881	3,622
COUNTY TREASURER	5,513	541	4,972
CORPORATION COUNSEL	1,047	371	676
LABOR RELATIONS	225	0	225
CIRCUIT COURT-ADM	565	340	225
FAMILY COURT	620	170	450
SHERIFF'S DEPARTMENT	14,028	6,110	7,918
CHILD SUPPORT	2,200	850	1,350
HUMAN SERVICES	43,266	14,068	29,198
JUVENILE DETENTION	1,640	1,190	450
JAIL	7,304	3,907	3,397
DISTRICT ATTORNEY	509	509	0
CLERK OF COURT	19,542	1,208	18,334
PROBATE/COURT & JURY	1,520	170	1,350
EMERGENCY	1,071	170	901
HIGHWAY	45,838	10,974	34,864
PARKS/FORESTRY	14,245	1,334	12,911
RECYCLING	3,917	170	3,747
LAND CONSERVATION	2,689	1,114	1,575
ZONING	2,812	1,114	1,698
LAND	2,176	1,051	1,125
UW EXTENSION	4,676	604	4,072
VETERANS	1,241	340	901
REGISTER OF DEEDS	711	711	0
OTHER DEPARTMENTS	24,422	3,858	20,564



**OCONTO COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED DECEMBER 31, 2011**  
**Schedule .5 - Allocation Summary**  
**For Department FINANCE DEPARTMENT**

Receiving Department	Total	Payroll	Acctg Budget
Direct Billed	1,000	0	1,000
<b>Total</b>	<u>217,207</u>	<u>53,715</u>	<u>163,492</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 2011.
- **Department Specific:** Costs associated with programming and support for specific systems and software is allocated directly to departments based on the value of services provided by outside vendors.

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



**OCONTO COUNTY, WISCONSIN  
CENTRAL SERVICES COST ALLOCATION PLAN  
BASED ON YEAR ENDED DECEMBER 31, 2011  
Schedule .2 - Costs To Be Allocated  
For Department INFORMATION SERVICES**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	839,490			839,490
Past Due Charges	0			
Capital Outlay \$500 UP	( 11,665)			
Capital Outlay	( 169,266)			
Total Deductions:	( 180,931)			( 180,931)
BUILDING USE	5,533	11	5,544	
EQUIPMENT USE	74,566	355	74,921	
SPECIAL ACCOUNTING	1,445	13	1,458	
MAINTENANCE	14,732	760	15,492	
COUNTY CLERK	1,224	119	1,343	
ADMINISTRATIVE COORDINATOR	2,033	157	2,190	
INSURANCE	5,657	114	5,771	
FINANCE DEPARTMENT	4,339	164	4,503	
INFORMATION SERVICES		25,549	25,549	
COUNTY TREASURER		1,285	1,285	
CORPORATION COUNSEL		798	798	
LABOR RELATIONS		336	336	
Total Allocated Additions:	109,529	29,661	139,190	139,190
Reimbursement - Depts	( 26,520)			
Total Departmental Cost Adjustments:	( 26,520)			( 26,520)
Total To Be Allocated:	741,568	29,661		771,229



**OCONTO COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED DECEMBER 31, 2011**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department INFORMATION SERVICES**

	Total	General & Admin	General Support	Dept Support	Direct Support
<b>Wages &amp; Benefits</b>					
Salaries & Wages	271,268	0	230,171	24,197	16,900
Fringe Benefits	130,988	0	111,143	11,684	8,161
<b>Other Expense &amp; Cost</b>					
Prof Servs-Consultants	11,333	0	11,333	0	0
Professional Services	24,529	0	24,529	0	0
Software Suppt Contract	167,008	0	167,008	0	0
Computer Repair	5,923	0	5,923	0	0
Telephone	3,570	0	3,030	318	222
Repair& Maint-Office Eqp	35,900	0	30,461	3,202	2,237
Office Supplies	1,222	0	1,037	109	76
*Past Due Charges	0	0	0	0	0
Postage	177	0	150	16	11
Photocopy	856	0	727	76	53
Publications & Subscriptions	536	0	455	48	33
Dues-Reg-Tuition	5,266	0	4,468	470	328
Travel Expenses	5,467	0	4,638	488	341
Network Support	600	0	509	54	37
*Capital Outlay \$500 UP	11,665	11,665	0	0	0
T/S County Van	( 47)	0	( 47)	0	0
VOIP	( 6,037)	0	( 6,037)	0	0
*Capital Outlay	169,266	169,266	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	839,490	180,931	589,498	40,662	28,399
<b>Deductions</b>					
Total Deductions	( 180,931)	( 180,931)	0	0	0
<b>Cost Adjustments</b>					
Reimbursement - Depts	( 26,520)	0	( 26,520)	0	0



**OCONTO COUNTY, WISCONSIN  
CENTRAL SERVICES COST ALLOCATION PLAN  
BASED ON YEAR ENDED DECEMBER 31, 2011  
Schedule .3 - Costs Allocated By Activity  
For Department INFORMATION SERVICES**

	Total	General & Admin	General Support	Dept Support	Direct Support
Functional Cost	632,039	0	562,978	40,662	28,399
<b>Allocation Step 1</b>					
Inbound- All Others	109,529	109,529	0	0	0
Reallocate Admin Costs		( 109,529)	97,561	7,047	4,921
1st Allocation	741,568	0	660,539	47,709	33,320
<b>Allocation Step 2</b>					
Inbound- All Others	29,661	29,661	0	0	0
Reallocate Admin Costs		( 29,661)	26,420	1,908	1,333
2nd Allocation	29,661	0	26,420	1,908	1,333
<b>Total For 08 INFORMATION SERVICES</b>					
Total Allocated	771,229	0	686,959	49,617	34,653



**OCONTO COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED DECEMBER 31, 2011**  
**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	0.3610	2,385		2,385		2,385
COUNTY CLERK	4	1.4440	9,538		9,538		9,538
ADMINISTRATIVE COORDINATOR	2	0.7220	4,769		4,769		4,769
FINANCE DEPARTMENT	2	0.7220	4,769		4,769		4,769
INFORMATION SERVICES	10	3.6101	23,846		23,846		23,846
COUNTY TREASURER	2	0.7220	4,769		4,769	205	4,974
FAMILY COURT COMMISSIONER	1	0.3610	2,385		2,385	102	2,487
SHERIFF'S DEPARTMENT	62	22.3827	147,846		147,846	6,349	154,195
CHILD SUPPORT	10	3.6101	23,846		23,846	1,024	24,870
HUMAN SERVICES	103	37.1843	245,616		245,616	10,548	256,164
EMERGENCY MANAGEMENT	1	0.3610	2,385		2,385	102	2,487
HIGHWAY	10	3.6101	23,846		23,846	1,024	24,870
LANDFILL	6	2.1661	14,308		14,308	614	14,922
LAND CONSERVATION	23	8.3032	54,846		54,846	2,355	57,201
UW EXTENSION	10	3.6101	23,846		23,846	1,024	24,870
VETERANS	2	0.7220	4,769		4,769	205	4,974
REGISTER OF DEEDS	9	3.2491	21,462		21,462	922	22,384
OTHER DEPARTMENTS	19	6.8592	45,308		45,308	1,946	47,254
SubTotal	277	100.0000	660,539		660,539	26,420	686,959
Total	277	100.0000	660,539		660,539	26,420	686,959

Allocation Basis: Number of Computer Devices by Department

Allocation Source: Information Services 2011 Inventory Report

**OCONTO COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED DECEMBER 31, 2011**  
**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	0.1900	91		91		91
COUNTY CLERK	1	1.1300	539		539		539
ADMINISTRATIVE COORDINATOR	0	0.5600	267		267		267
FINANCE DEPARTMENT	0	0.9400	448		448		448
INFORMATION SERVICES	3	3.5700	1,703		1,703		1,703
COUNTY TREASURER	0	0.1900	91		91	4	95
FAMILY COURT COMMISSIONER	0	0.0900	43		43	2	45
SHERIFF'S DEPARTMENT	2	2.2500	1,073		1,073	46	1,119
CHILD SUPPORT	0	0.1900	91		91	4	95
HUMAN SERVICES	9	9.3000	4,437		4,437	190	4,627
DISTRICT ATTORNEY	0	0.0900	43		43	2	45
EMERGENCY MANAGEMENT	0	0.4700	224		224	10	234
HIGHWAY	1	1.0300	491		491	21	512
LANDFILL	0	0.2800	134		134	6	140
LAND CONSERVATION	2	2.2500	1,073		1,073	46	1,119
UW EXTENSION	1	1.0300	491		491	21	512
VETERANS	0	0.5600	267		267	11	278
REGISTER OF DEEDS	0	0.3800	181		181	8	189
OTHER DEPARTMENTS	75	75.5000	36,022		36,022	1,537	37,559
SubTotal	100	100.0000	47,709		47,709	1,908	49,617
Total	100	100.0000	47,709		47,709	1,908	49,617



**OCONTO COUNTY, WISCONSIN  
CENTRAL SERVICES COST ALLOCATION PLAN  
BASED ON YEAR ENDED DECEMBER 31, 2011  
Schedule .4 - Detail Activity Allocations  
For Department INFORMATION SERVICES**

Allocation Basis: Analysis of Effort Expended on each Department in 2011

Allocation Source: Information Services 2011 Helpstar Reports

**OCONTO COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED DECEMBER 31, 2011**  
**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	18,326		18,326	733	19,059
HUMAN SERVICES	11,543	45.0002	14,994		14,994	600	15,594
SubTotal	25,651	100.0000	33,320		33,320	1,333	34,653
Total	25,651	100.0000	33,320		33,320	1,333	34,653

Allocation Basis: Direct Allocation to Billed Departments

Allocation Source: Information Services Chargebacks and County Financial Records

**OCONTO COUNTY, WISCONSIN  
CENTRAL SERVICES COST ALLOCATION PLAN  
BASED ON YEAR ENDED DECEMBER 31, 2011  
Schedule .5 - Allocation Summary  
For Department INFORMATION SERVICES**

Receiving Department	Total	General Support	Dept Support	Direct Support
MAINTENANCE	2,476	2,385	91	0
COUNTY CLERK	10,077	9,538	539	0
ADMINISTRATIVE	5,036	4,769	267	0
FINANCE DEPARTMENT	5,217	4,769	448	0
INFORMATION SERVICES	25,549	23,846	1,703	0
COUNTY TREASURER	5,069	4,974	95	0
FAMILY COURT	2,532	2,487	45	0
SHERIFF'S DEPARTMENT	174,373	154,195	1,119	19,059
CHILD SUPPORT	24,965	24,870	95	0
HUMAN SERVICES	276,385	256,164	4,627	15,594
DISTRICT ATTORNEY	45	0	45	0
EMERGENCY	2,721	2,487	234	0
HIGHWAY	25,382	24,870	512	0
LANDFILL	15,062	14,922	140	0
LAND CONSERVATION	58,320	57,201	1,119	0
UW EXTENSION	25,382	24,870	512	0
VETERANS	5,252	4,974	278	0
REGISTER OF DEEDS	22,573	22,384	189	0
OTHER DEPARTMENTS	84,813	47,254	37,559	0
Direct Billed	0	0	0	0
<b>Total</b>	<b>771,229</b>	<b>686,959</b>	<b>49,617</b>	<b>34,653</b>





**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 2011.

- **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 2011.

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

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

**OCONTO COUNTY, WISCONSIN  
CENTRAL SERVICES COST ALLOCATION PLAN  
BASED ON YEAR ENDED DECEMBER 31, 2011  
Schedule .2 - Costs To Be Allocated  
For Department COUNTY TREASURER**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	194,673			194,673
Bank Service Chg	( 3,618)			
Total Deductions:	( 3,618)			( 3,618)
BUILDING USE	3,406	6	3,412	
EQUIPMENT USE	32		32	
SPECIAL ACCOUNTING	1,520	14	1,534	
MAINTENANCE	8,972	462	9,434	
COUNTY CLERK	1,142	144	1,286	
ADMINISTRATIVE COORDINATOR	1,688	130	1,818	
INSURANCE	3,570	72	3,642	
FINANCE DEPARTMENT	5,313	200	5,513	
INFORMATION SERVICES	4,860	209	5,069	
COUNTY TREASURER		1,826	1,826	
CORPORATION COUNSEL		1,596	1,596	
LABOR RELATIONS		202	202	
Total Allocated Additions:	30,503	4,861	35,364	35,364
Total To Be Allocated:	221,558	4,861		226,419



**OCONTO COUNTY, WISCONSIN  
CENTRAL SERVICES COST ALLOCATION PLAN  
BASED ON YEAR ENDED DECEMBER 31, 2011  
Schedule .3 - Costs Allocated By Activity  
For Department COUNTY TREASURER**

	Total	General & Admin	Checking	Gen Receipts	Gen Gov
<b>Wages &amp; Benefits</b>					
Salaries & Wages	118,927	19,005	27,199	13,498	59,225
Fringe Benefits	60,274	9,632	13,785	6,841	30,016
<b>Other Expense &amp; Cost</b>					
*Bank Service Chg	3,618	3,618	0	0	0
Lease Equip - Copier	816	130	187	93	406
Telephone	281	45	64	32	140
Office Supplies	2,256	361	516	256	1,123
Postage & UPS	5,933	948	1,357	673	2,955
Photocopy	33	5	8	4	16
Publications - Legal Notices	1,288	206	295	146	641
Dues-Regs-Tuition	350	56	80	40	174
Travel Expenses	657	105	150	75	327
Network Support	240	38	55	27	120
<b>Departmental Totals</b>					
Total Expenditures	194,673	34,149	43,696	21,685	95,143
<b>Deductions</b>					
Total Deductions	( 3,618)	( 3,618)	0	0	0
Functional Cost	191,055	30,531	43,696	21,685	95,143
<b>Allocation Step 1</b>					
Inbound- All Others	30,503	30,503	0	0	0
Reallocate Admin Costs		( 61,034)	16,614	8,245	36,175
Unallocated Costs	( 131,318)	0	0	0	( 131,318)
1st Allocation	90,240	0	60,310	29,930	0
<b>Allocation Step 2</b>					
Inbound- All Others	4,861	4,861	0	0	0
Reallocate Admin Costs		( 4,861)	1,323	657	2,881
Unallocated Costs	( 2,881)	0	0	0	( 2,881)
2nd Allocation	1,980	0	1,323	657	0



**OCONTO COUNTY, WISCONSIN  
CENTRAL SERVICES COST ALLOCATION PLAN  
BASED ON YEAR ENDED DECEMBER 31, 2011  
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	92,220	0	61,633	30,587	0



**OCONTO COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED DECEMBER 31, 2011**  
**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	1,209		1,209		1,209
COUNTY CLERK	208	1.2443	750		750		750
ADMINISTRATIVE COORDINATOR	49	0.2931	177		177		177
INSURANCE	44	0.2632	159		159		159
FINANCE DEPARTMENT	65	0.3888	235		235		235
INFORMATION SERVICES	344	2.0579	1,241		1,241		1,241
COUNTY TREASURER	329	1.9682	1,187		1,187		1,187
CORPORATION COUNSEL	92	0.5504	332		332	8	340
LABOR RELATIONS	11	0.0658	40		40	1	41
CIRCUIT COURT-ADM	65	0.3888	235		235	6	241
FAMILY COURT COMMISSIONER	49	0.2931	177		177	4	181
SHERIFF'S DEPARTMENT	1,358	8.1240	4,900		4,900	117	5,017
CHILD SUPPORT	201	1.2024	725		725	17	742
HUMAN SERVICES	3,663	21.9132	13,215		13,215	317	13,532
JUVENILE DETENTION	211	1.2623	761		761	18	779
JAIL	787	4.7081	2,839		2,839	68	2,907
DISTRICT ATTORNEY	81	0.4846	292		292	7	299
CLERK OF COURT	1,088	6.5087	3,925		3,925	94	4,019
PROBATE/COURT & JURY	93	0.5564	336		336	8	344
EMERGENCY MANAGEMENT	71	0.4247	256		256	6	262
HIGHWAY	3,556	21.2730	12,830		12,830	307	13,137
PARKS/FORESTRY	870	5.2046	3,139		3,139	75	3,214
RECYCLING	259	1.5494	934		934	22	956
LAND CONSERVATION	254	1.5195	916		916	22	938
ZONING	260	1.5554	938		938	22	960

**OCONTO COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED DECEMBER 31, 2011**  
**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
LAND INFORMATION/SURVEYOR	222	1.3281	801		801	19	820
UW EXTENSION	295	1.7648	1,064		1,064	25	1,089
VETERANS	98	0.5863	354		354	8	362
REGISTER OF DEEDS	140	0.8375	505		505	12	517
OTHER DEPARTMENTS	1,618	9.6793	5,838		5,838	140	5,978
SubTotal	16,716	100.0000	60,310		60,310	1,323	61,633
Total	16,716	100.0000	60,310		60,310	1,323	61,633

Allocation Basis: Total General & Payroll Checks Issued by Department

Allocation Source: County Financial Records



**OCONTO COUNTY, WISCONSIN  
CENTRAL SERVICES COST ALLOCATION PLAN  
BASED ON YEAR ENDED DECEMBER 31, 2011  
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	44		44		44
COUNTY CLERK	605	7.4188	2,220		2,220		2,220
INFORMATION SERVICES	12	0.1471	44		44		44
COUNTY TREASURER	174	2.1337	639		639		639
CORPORATION COUNSEL	12	0.1471	44		44	1	45
SHERIFF'S DEPARTMENT	302	3.7033	1,108		1,108	27	1,135
CHILD SUPPORT	23	0.2820	84		84	2	86
HUMAN SERVICES	3,907	47.9094	14,339		14,339	350	14,689
JUVENILE DETENTION	12	0.1471	44		44	1	45
JAIL	128	1.5696	470		470	11	481
DISTRICT ATTORNEY	140	1.7167	514		514	13	527
CLERK OF COURT	70	0.8584	257		257	6	263
EMERGENCY MANAGEMENT	12	0.1471	44		44	1	45
HIGHWAY	186	2.2808	683		683	17	700
PARKS/FORESTRY	267	3.2741	980		980	24	1,004
RECYCLING	128	1.5696	470		470	11	481
LAND CONSERVATION	988	12.1153	3,626		3,626	88	3,714
ZONING	465	5.7020	1,707		1,707	42	1,749
LAND INFORMATION/SURVEYOR	47	0.5763	172		172	4	176
UW EXTENSION	47	0.5763	172		172	4	176
REGISTER OF DEEDS	256	3.1392	940		940	23	963
OTHER DEPARTMENTS	362	4.4390	1,329		1,329	32	1,361
SubTotal	8,155	100.0000	29,930		29,930	657	30,587
Total	8,155	100.0000	29,930		29,930	657	30,587



**OCONTO COUNTY, WISCONSIN  
CENTRAL SERVICES COST ALLOCATION PLAN  
BASED ON YEAR ENDED DECEMBER 31, 2011  
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  
CENTRAL SERVICES COST ALLOCATION PLAN  
BASED ON YEAR ENDED DECEMBER 31, 2011  
Schedule .5 - Allocation Summary  
For Department COUNTY TREASURER**

Receiving Department	Total	Checking	Gen Receipts
MAINTENANCE	1,253	1,209	44
COUNTY CLERK	2,970	750	2,220
ADMINISTRATIVE	177	177	0
INSURANCE	159	159	0
FINANCE DEPARTMENT	235	235	0
INFORMATION SERVICES	1,285	1,241	44
COUNTY TREASURER	1,826	1,187	639
CORPORATION COUNSEL	385	340	45
LABOR RELATIONS	41	41	0
CIRCUIT COURT-ADM	241	241	0
FAMILY COURT	181	181	0
SHERIFF'S DEPARTMENT	6,152	5,017	1,135
CHILD SUPPORT	828	742	86
HUMAN SERVICES	28,221	13,532	14,689
JUVENILE DETENTION	824	779	45
JAIL	3,388	2,907	481
DISTRICT ATTORNEY	826	299	527
CLERK OF COURT	4,282	4,019	263
PROBATE/COURT & JURY	344	344	0
EMERGENCY	307	262	45
HIGHWAY	13,837	13,137	700
PARKS/FORESTRY	4,218	3,214	1,004
RECYCLING	1,437	956	481
LAND CONSERVATION	4,652	938	3,714
ZONING	2,709	960	1,749
LAND	996	820	176
UW EXTENSION	1,265	1,089	176
VETERANS	362	362	0
REGISTER OF DEEDS	1,480	517	963
OTHER DEPARTMENTS	7,339	5,978	1,361



**OCONTO COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED DECEMBER 31, 2011**  
**Schedule .5 - Allocation Summary**  
**For Department COUNTY TREASURER**

Receiving Department	Total	Checking	Gen Receipts
Direct Billed	0	0	0
Total	92,220	61,633	30,587



**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  
CENTRAL SERVICES COST ALLOCATION PLAN  
BASED ON YEAR ENDED DECEMBER 31, 2011  
Schedule .2 - Costs To Be Allocated  
For Department CORPORATION COUNSEL**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	90,633			90,633
Prof-Legal Services	( 3,120)			
Service of Papers	( 775)			
Total Deductions:	( 3,895)			( 3,895)
BUILDING USE	246		246	
EQUIPMENT USE	36		36	
SPECIAL ACCOUNTING	575	6	581	
MAINTENANCE	757	40	797	
COUNTY CLERK	277	24	301	
ADMINISTRATIVE COORDINATOR	1,030	80	1,110	
INSURANCE	1,695	36	1,731	
FINANCE DEPARTMENT	1,009	38	1,047	
COUNTY TREASURER	376	9	385	
LABOR RELATIONS		135	135	
Total Allocated Additions:	6,001	368	6,369	6,369
Total To Be Allocated:	92,739	368		93,107



**OCONTO COUNTY, WISCONSIN  
CENTRAL SERVICES COST ALLOCATION PLAN  
BASED ON YEAR ENDED DECEMBER 31, 2011  
Schedule .3 - Costs Allocated By Activity  
For Department CORPORATION COUNSEL**

	Total	General & Admin	Child Support	Legal Counsel
<b>Wages &amp; Benefits</b>				
Salaries & Wages	60,245	0	8,392	51,853
Fringe Benefits	22,386	0	3,117	19,269
<b>Other Expense &amp; Cost</b>				
*Prof-Legal Services	3,120	3,120	0	0
*Service of Papers	775	775	0	0
Leased Equip-Copiers	615	0	86	529
Telephone	340	0	47	293
Office Supplies	1,400	0	195	1,205
Postage & Shipping	1,186	0	165	1,021
Photocopy	333	0	46	287
Dues-Regs-Tuition	0	0	0	0
Professional Licenses/Certification	233	0	32	201
<b>Departmental Totals</b>				
Total Expenditures	90,633	3,895	12,080	74,658
<b>Deductions</b>				
Total Deductions	( 3,895)	( 3,895)	0	0
Functional Cost	86,738	0	12,080	74,658
<b>Allocation Step 1</b>				
Inbound- All Others	6,001	6,001	0	0
Reallocate Admin Costs		( 6,001)	836	5,165
1st Allocation	92,739	0	12,916	79,823
<b>Allocation Step 2</b>				
Inbound- All Others	368	368	0	0
Reallocate Admin Costs		( 368)	51	317
2nd Allocation	368	0	51	317



**OCONTO COUNTY, WISCONSIN  
CENTRAL SERVICES COST ALLOCATION PLAN  
BASED ON YEAR ENDED DECEMBER 31, 2011  
Schedule .3 - Costs Allocated By Activity  
For Department CORPORATION COUNSEL**

	Total	General & Admin	Child Support	Legal Counsel
Total For 11 CORPORATION COUNSEL				
Total Allocated	93,107	0	12,967	80,140



**OCONTO COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED DECEMBER 31, 2011**  
**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	12,916	-11,509	1,407	51	1,458
SubTotal	100	100.0000	12,916	-11,509	1,407	51	1,458
Direct Billed				11,509	11,509		11,509
Total	100	100.0000	12,916		12,916	51	12,967

Allocation Basis: Direct Allocation to Child Support Program

Allocation Source: Analysis of 2011 Child Support Monthly Statements & Supporting Data

**OCONTO COUNTY, WISCONSIN  
CENTRAL SERVICES COST ALLOCATION PLAN  
BASED ON YEAR ENDED DECEMBER 31, 2011  
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	1.0000	798		798		798
COUNTY CLERK	2	2.0000	1,596		1,596		1,596
ADMINISTRATIVE COORDINATOR	4	4.0000	3,193		3,193		3,193
INSURANCE	1	1.0000	798		798		798
FINANCE DEPARTMENT	1	1.0000	798		798		798
INFORMATION SERVICES	1	1.0000	798		798		798
COUNTY TREASURER	2	2.0000	1,596		1,596		1,596
SHERIFF'S DEPARTMENT	2	2.0000	1,596		1,596	7	1,603
CHILD SUPPORT	21	21.0000	16,763		16,763	76	16,839
HUMAN SERVICES	26	26.0000	20,759		20,759	91	20,850
JUVENILE DETENTION	1	1.0000	798		798	4	802
JAIL	1	1.0000	798		798	4	802
CLERK OF COURT	2	2.0000	1,596		1,596	7	1,603
PROBATE/COURT & JURY	1	1.0000	798		798	4	802
EMERGENCY MANAGEMENT	1	1.0000	798		798	4	802
HIGHWAY	5	5.0000	3,991		3,991	18	4,009
PARKS/FORESTRY	8	8.0000	6,386		6,386	29	6,415
LANDFILL	1	1.0000	798		798	4	802
RECYCLING	1	1.0000	798		798	4	802
ZONING	14	14.0000	11,175		11,175	50	11,225
LAND INFORMATION/SURVEYOR	2	2.0000	1,596		1,596	7	1,603
UW EXTENSION	1	1.0000	798		798	4	802
REGISTER OF DEEDS	1	1.0000	798		798	4	802
SubTotal	100	100.0000	79,823		79,823	317	80,140
Total	100	100.0000	79,823		79,823	317	80,140





**OCONTO COUNTY, WISCONSIN  
CENTRAL SERVICES COST ALLOCATION PLAN  
BASED ON YEAR ENDED DECEMBER 31, 2011  
Schedule .4 - Detail Activity Allocations  
For Department CORPORATION COUNSEL**

Allocation Basis: Percentage of Effort Afforded County Departments in 2011

Allocation Source: Corp Counsel Time Records

**OCONTO COUNTY, WISCONSIN  
CENTRAL SERVICES COST ALLOCATION PLAN  
BASED ON YEAR ENDED DECEMBER 31, 2011  
Schedule .5 - Allocation Summary  
For Department CORPORATION COUNSEL**

Receiving Department	Total	Child Support	Legal Counsel
MAINTENANCE	798	0	798
COUNTY CLERK	1,596	0	1,596
ADMINISTRATIVE	3,193	0	3,193
INSURANCE	798	0	798
FINANCE DEPARTMENT	798	0	798
INFORMATION SERVICES	798	0	798
COUNTY TREASURER	1,596	0	1,596
SHERIFF'S DEPARTMENT	1,603	0	1,603
CHILD SUPPORT	18,297	1,458	16,839
HUMAN SERVICES	20,850	0	20,850
JUVENILE DETENTION	802	0	802
JAIL	802	0	802
CLERK OF COURT	1,603	0	1,603
PROBATE/COURT & JURY	802	0	802
EMERGENCY	802	0	802
HIGHWAY	4,009	0	4,009
PARKS/FORESTRY	6,415	0	6,415
LANDFILL	802	0	802
RECYCLING	802	0	802
ZONING	11,225	0	11,225
LAND	1,603	0	1,603
UW EXTENSION	802	0	802
REGISTER OF DEEDS	802	0	802
Direct Billed	11,509	11,509	0
<b>Total</b>	<b>93,107</b>	<b>12,967</b>	<b>80,140</b>



**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  
CENTRAL SERVICES COST ALLOCATION PLAN  
BASED ON YEAR ENDED DECEMBER 31, 2011  
Schedule .2 - Costs To Be Allocated  
For Department LABOR RELATIONS**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	9,803			9,803
SPECIAL ACCOUNTING	320	3	323	
COUNTY CLERK	186	11	197	
ADMINISTRATIVE COORDINATOR	8,277	656	8,933	
FINANCE DEPARTMENT	217	8	225	
COUNTY TREASURER	40	1	41	
Total Allocated Additions:	<u>9,040</u>	<u>679</u>	<u>9,719</u>	<u>9,719</u>
Total To Be Allocated:	<u><u>18,843</u></u>	<u><u>679</u></u>		<u><u>19,522</u></u>



**OCONTO COUNTY, WISCONSIN  
CENTRAL SERVICES COST ALLOCATION PLAN  
BASED ON YEAR ENDED DECEMBER 31, 2011  
Schedule .3 - Costs Allocated By Activity  
For Department LABOR RELATIONS**

	Total	General & Admin	Labor Relations
<b>Wages &amp; Benefits</b>			
Salaries & Wages	0	0	0
Fringe Benefits	0	0	0
<b>Other Expense &amp; Cost</b>			
Labor Negotiations	7,855	0	7,855
Background Investigations	1,948	0	1,948
<b>Departmental Totals</b>			
Total Expenditures	9,803	0	9,803
<b>Deductions</b>			
Total Deductions	0	0	0
Functional Cost	9,803	0	9,803
<b>Allocation Step 1</b>			
Inbound- All Others	9,040	9,040	0
Reallocate Admin Costs		( 9,040)	9,040
1st Allocation	18,843	0	18,843
<b>Allocation Step 2</b>			
Inbound- All Others	679	679	0
Reallocate Admin Costs		( 679)	679
2nd Allocation	679	0	679
<b>Total For 12 LABOR RELATIONS</b>			
Total Allocated	19,522	0	19,522



**OCONTO COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED DECEMBER 31, 2011**  
**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	1.4286	269		269		269
COUNTY CLERK	3	1.0714	202		202		202
ADMINISTRATIVE COORDINATOR	2	0.7143	135		135		135
INSURANCE	1	0.3571	67		67		67
FINANCE DEPARTMENT	2	0.7143	135		135		135
INFORMATION SERVICES	5	1.7857	336		336		336
COUNTY TREASURER	3	1.0714	202		202		202
CORPORATION COUNSEL	2	0.7143	135		135		135
CIRCUIT COURT-ADM	2	0.7143	135		135	5	140
FAMILY COURT COMMISSIONER	1	0.3571	67		67	3	70
SHERIFF'S DEPARTMENT	33	11.7857	2,221		2,221	87	2,308
CHILD SUPPORT	5	1.7857	336		336	13	349
HUMAN SERVICES	78	27.8571	5,248		5,248	203	5,451
JUVENILE DETENTION	7	2.5000	471		471	18	489
JAIL	23	8.2143	1,548		1,548	61	1,609
DISTRICT ATTORNEY	3	1.0714	202		202	8	210
CLERK OF COURT	6	2.1429	404		404	16	420
PROBATE/COURT & JURY	1	0.3571	67		67	3	70
EMERGENCY MANAGEMENT	1	0.3571	67		67	3	70
HIGHWAY	62	22.1429	4,172		4,172	163	4,335
PARKS/FORESTRY	6	2.1429	404		404	16	420
RECYCLING	1	0.3571	67		67	3	70
LAND CONSERVATION	6	2.1429	404		404	16	420
ZONING	6	2.1429	404		404	16	420
LAND INFORMATION/SURVEYOR	6	2.1429	404		404	16	420



**OCONTO COUNTY, WISCONSIN  
CENTRAL SERVICES COST ALLOCATION PLAN  
BASED ON YEAR ENDED DECEMBER 31, 2011  
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
UW EXTENSION	3	1.0714	202		202	8	210
VETERANS	2	0.7143	135		135	5	140
REGISTER OF DEEDS	4	1.4286	269		269	11	280
OTHER DEPARTMENTS	2	0.7143	135		135	5	140
SubTotal	280	100.0000	18,843		18,843	679	19,522
Total	280	100.0000	18,843		18,843	679	19,522

Allocation Basis: Total Number of Employees in Each County Department

Allocation Source: County Personnel Records



**OCONTO COUNTY, WISCONSIN  
CENTRAL SERVICES COST ALLOCATION PLAN  
BASED ON YEAR ENDED DECEMBER 31, 2011  
Schedule .5 - Allocation Summary  
For Department LABOR RELATIONS**

Receiving Department	Total	Labor Relations
MAINTENANCE	269	269
COUNTY CLERK	202	202
ADMINISTRATIVE	135	135
INSURANCE	67	67
FINANCE DEPARTMENT	135	135
INFORMATION SERVICES	336	336
COUNTY TREASURER	202	202
CORPORATION COUNSEL	135	135
CIRCUIT COURT-ADM	140	140
FAMILY COURT	70	70
SHERIFF'S DEPARTMENT	2,308	2,308
CHILD SUPPORT	349	349
HUMAN SERVICES	5,451	5,451
JUVENILE DETENTION	489	489
JAIL	1,609	1,609
DISTRICT ATTORNEY	210	210
CLERK OF COURT	420	420
PROBATE/COURT & JURY	70	70
EMERGENCY	70	70
HIGHWAY	4,335	4,335
PARKS/FORESTRY	420	420
RECYCLING	70	70
LAND CONSERVATION	420	420
ZONING	420	420
LAND	420	420
UW EXTENSION	210	210
VETERANS	140	140
REGISTER OF DEEDS	280	280
OTHER DEPARTMENTS	140	140





**OCONTO COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED DECEMBER 31, 2011**  
**Schedule .5 - Allocation Summary**  
**For Department LABOR RELATIONS**

Receiving Department	Total	Labor Relations
Direct Billed	0	0
Total	<u>19,522</u>	<u>19,522</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  
CENTRAL SERVICES COST ALLOCATION PLAN  
BASED ON YEAR ENDED DECEMBER 31, 2011  
Schedule .2 - Costs To Be Allocated  
For Department CIRCUIT COURT-ADM**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	161,438			161,438
Outlay-Phone System	0			
Total Deductions:	<u>0</u>			0
BUILDING USE	4,731	9	4,740	
SPECIAL ACCOUNTING	830	8	838	
MAINTENANCE	14,566	772	15,338	
COUNTY CLERK	469	21	490	
ADMINISTRATIVE COORDINATOR	986	77	1,063	
INSURANCE	4,983	98	5,081	
FINANCE DEPARTMENT	545	20	565	
COUNTY TREASURER	235	6	241	
LABOR RELATIONS	135	5	140	
Total Allocated Additions:	<u>27,480</u>	<u>1,016</u>	<u>28,496</u>	<u>28,496</u>
Total To Be Allocated:	<u><u>188,918</u></u>	<u><u>1,016</u></u>		<u><u>189,934</u></u>



**OCONTO COUNTY, WISCONSIN  
CENTRAL SERVICES COST ALLOCATION PLAN  
BASED ON YEAR ENDED DECEMBER 31, 2011  
Schedule .3 - Costs Allocated By Activity  
For Department CIRCUIT COURT-ADM**

	Total	General & Admin	Child Support	Gen Gov
<b>Wages &amp; Benefits</b>				
Salaries & Wages	92,088	0	3,707	88,381
Fringe Benefits	60,833	0	2,053	58,780
<b>Other Expense &amp; Cost</b>				
Lease Eqp-Copiers	805	0	32	773
Prof Serv-Medical	0	0	0	0
Telephone	1,912	0	77	1,835
Office Supplies	2,069	0	83	1,986
Postage & Shipping	1,658	0	67	1,591
Photocopy	488	0	20	468
Publications & Subscriptions	1,585	0	64	1,521
*Outlay-Phone System	0	0	0	0
<b>Departmental Totals</b>				
Total Expenditures	161,438	0	6,103	155,335
<b>Deductions</b>				
Total Deductions	0	0	0	0
<b>Functional Cost</b>				
Functional Cost	161,438	0	6,103	155,335
<b>Allocation Step 1</b>				
Inbound- All Others	27,480	27,480	0	0
Reallocate Admin Costs		( 27,480)	1,039	26,441
Unallocated Costs	( 181,776)	0	0	( 181,776)
1st Allocation	7,142	0	7,142	0
<b>Allocation Step 2</b>				
Inbound- All Others	1,016	1,016	0	0
Reallocate Admin Costs		( 1,016)	38	978
Unallocated Costs	( 978)	0	0	( 978)
2nd Allocation	38	0	38	0



**OCONTO COUNTY, WISCONSIN  
CENTRAL SERVICES COST ALLOCATION PLAN  
BASED ON YEAR ENDED DECEMBER 31, 2011  
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	7,180	0	7,180	0



**OCONTO COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED DECEMBER 31, 2011**  
**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	7,142	-5,760	1,382	38	1,420
SubTotal	100	100.0000	7,142	-5,760	1,382	38	1,420
Direct Billed				5,760	5,760		5,760
Total	100	100.0000	7,142		7,142	38	7,180

Allocation Basis: Direct Allocation to Child Support Program

Allocation Source: Analysis of 2011 Child Support Monthly Statements & Supporting Data

**OCONTO COUNTY, WISCONSIN  
CENTRAL SERVICES COST ALLOCATION PLAN  
BASED ON YEAR ENDED DECEMBER 31, 2011  
Schedule .5 - Allocation Summary  
For Department CIRCUIT COURT-ADM**

Receiving Department	Total	Child Support
CHILD SUPPORT	1,420	1,420
Direct Billed	5,760	5,760
Total	<u>7,180</u>	<u>7,180</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  
CENTRAL SERVICES COST ALLOCATION PLAN  
BASED ON YEAR ENDED DECEMBER 31, 2011  
Schedule .2 - Costs To Be Allocated  
For Department FAMILY COURT COMMISSIONER**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	143,754			143,754
BUILDING USE	1,405	3	1,408	
EQUIPMENT USE	55		55	
SPECIAL ACCOUNTING	456	4	460	
MAINTENANCE	4,325	229	4,554	
COUNTY CLERK	232	18	250	
ADMINISTRATIVE COORDINATOR	769	60	829	
INSURANCE	1,558	31	1,589	
FINANCE DEPARTMENT	598	22	620	
INFORMATION SERVICES	2,428	104	2,532	
COUNTY TREASURER	177	4	181	
LABOR RELATIONS	67	3	70	
Total Allocated Additions:	12,070	478	12,548	12,548
Total To Be Allocated:	155,824	478		156,302



**OCONTO COUNTY, WISCONSIN  
CENTRAL SERVICES COST ALLOCATION PLAN  
BASED ON YEAR ENDED DECEMBER 31, 2011  
Schedule .3 - Costs Allocated By Activity  
For Department FAMILY COURT COMMISSIONER**

	Total	General & Admin	Child Support	Gen Gov
<b>Wages &amp; Benefits</b>				
Salaries & Wages	89,946	0	14,658	75,288
Fringe Benefits	49,823	0	17,762	32,061
<b>Other Expense &amp; Cost</b>				
Lease Equipment-Copiers	374	0	61	313
Telephone	307	0	50	257
Office Supplies	624	0	102	522
Postage & Shipping	1,235	0	201	1,034
Photocopy	229	0	37	192
Dues-Regs-Tuition	605	0	99	506
Publications & Subscriptions	0	0	0	0
Travel Costs	491	0	80	411
Computer Ntwk Support	120	0	20	100
<b>Departmental Totals</b>				
Total Expenditures	143,754	0	33,070	110,684
<b>Deductions</b>				
Total Deductions	0	0	0	0
Functional Cost	143,754	0	33,070	110,684
<b>Allocation Step 1</b>				
Inbound- All Others	12,070	12,070	0	0
Reallocate Admin Costs		( 12,070)	2,777	9,293
Unallocated Costs	( 119,977)	0	0	( 119,977)
1st Allocation	35,847	0	35,847	0
<b>Allocation Step 2</b>				
Inbound- All Others	478	478	0	0
Reallocate Admin Costs		( 478)	110	368
Unallocated Costs	( 368)	0	0	( 368)
2nd Allocation	110	0	110	0



**OCONTO COUNTY, WISCONSIN  
CENTRAL SERVICES COST ALLOCATION PLAN  
BASED ON YEAR ENDED DECEMBER 31, 2011  
Schedule .3 - Costs Allocated By Activity  
For Department FAMILY COURT COMMISSIONER**

	Total	General & Admin	Child Support	Gen Gov
<hr/>				
Total For 14 FAMILY COURT COMMISSIONER				
Total Allocated	35,957	0	35,957	0



**OCONTO COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED DECEMBER 31, 2011**  
**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	35,847	-22,777	13,070	110	13,180
SubTotal	100	100.0000	35,847	-22,777	13,070	110	13,180
Direct Billed				22,777	22,777		22,777
Total	100	100.0000	35,847		35,847	110	35,957

Allocation Basis: Direct Allocation to Child Support Program

Allocation Source: Analysis of 2011 Child Support Monthly Statements & Supporting Data

**OCONTO COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BASED ON YEAR ENDED DECEMBER 31, 2011**  
**Schedule .5 - Allocation Summary**  
**For Department FAMILY COURT COMMISSIONER**

Receiving Department	Total	Child Support
CHILD SUPPORT	13,180	13,180
Direct Billed	22,777	22,777
Total	<u>35,957</u>	<u>35,957</u>



