

**A CENTRAL SERVICES
COST ALLOCATION PLAN
RACINE COUNTY, WISCONSIN
ACTUAL 2008**

ACTUAL COSTS
FOR THE YEAR ENDED
December 31, 2008

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Windsor, WI

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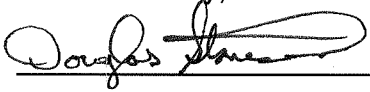
RACINE COUNTY, WISCONSIN
COUNTYWIDE COST ALLOCATION PLAN
CERTIFICATE OF COST ALLOCATION PLAN

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

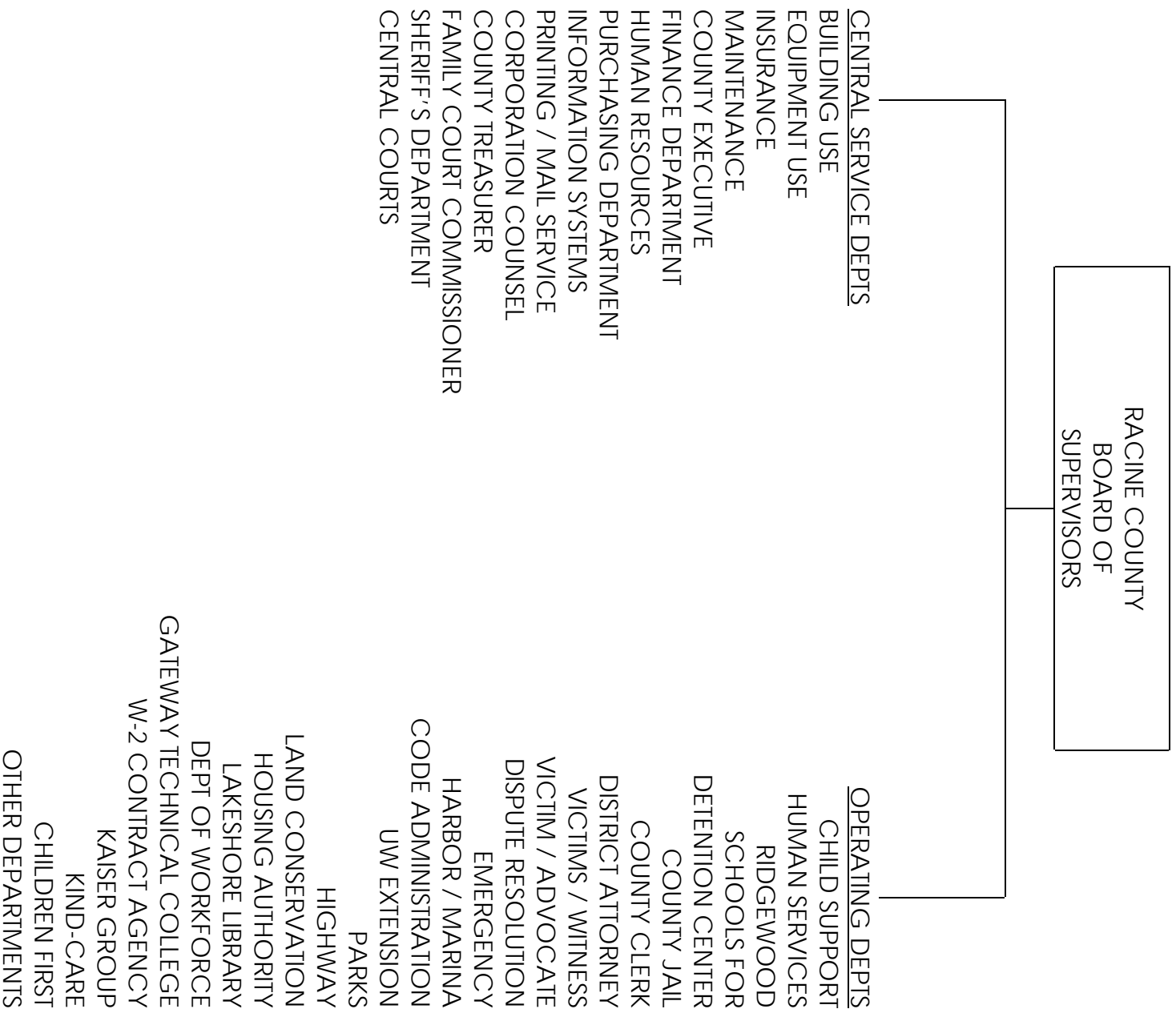
- (1) All costs included in this county-wide cost allocation plan to establish cost allocations or billings for the year ended December 31, 2008 are allowable in accordance with the requirements of Office of Management and Budget Circular A-87, "Cost Principles for State and Local Governments," and the 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:	Racine County, Wisconsin
Signature:	 _____
Name of Official	Douglas Stansil
Title:	Finance Director
Date:	June 4, 2009

**RACINE COUNTY, WISCONSIN
2008 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.

Racine County
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CENTRAL SERVICES COST ALLOCATION PLAN

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Schedule A - Allocated Costs By Department



Detail

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Central Service Departments	CHILD SUPPORT	HUMAN SERVICES	RIDGEWOOD	SHERIFF'S DEPARTMENT	DETENTION CENTER	COUNTY JAIL	COUNTY CLERK
BUILDING USE	0	220,907	0	124,642	88,364	1,014,470	6,391
EQUIPMENT USE	0	0	0	7,755	0	7,651	1,034
INSURANCE	168	5,911	4,246	15,945	163	669	20
MAINTENANCE	0	263,541	0	184,291	201,484	1,222,780	12,762
COUNTY EXECUTIVE	6,099	23,572	14,797	23,356	6,099	21,574	1,711
FINANCE DEPARTMENT	24,093	270,897	79,982	57,318	16,191	51,208	2,980
HUMAN RESOURCES	24,632	199,638	218,759	120,717	25,222	105,750	2,942
PURCHASING DEPARTMENT	2,829	11,739	33,754	11,632	6,710	8,278	1,886
INFORMATION SYSTEMS	1,810	55,051	60,417	144,825	94	73,055	33,511
PRINTING/MAIL SERVICE	16,822	47,939	4,610	7,024	2,107	2,275	23,135
CORPORATION COUNSEL	52,320	223,386	11,937	38,041	0	23,140	14,137
COUNTY TREASURER	2,866	30,200	13,247	11,728	2,364	9,273	2,012
FAMILY COURT COMMISSIONER	35,178	0	0	0	0	0	0
CENTRAL COURTS	49,763	0	0	0	0	0	0
Total Allocated	216,580	1,352,781	441,749	747,274	348,798	2,540,123	102,521
Roll Forward	91,869	89,200	0	0	0	0	0
Costs With Roll Forward	308,449	1,441,981	441,749	747,274	348,798	2,540,123	102,521
Adjustments	0	0	0	0	0	0	0
Proposed Costs	308,449	1,441,981	441,749	747,274	348,798	2,540,123	102,521

CENTRAL SERVICES COST ALLOCATION PLAN

Racine County

Schedule A - Allocated Costs By Department



Detail

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Central Service Departments	DISTRICT ATTORNEY	VICTIMS/WITNE SS	VICTIM ADVOCATE	DISPUTE RESOLUTION	EMERGENCY MANAGEMENT	HARBOR/MARIN A	CODE ADMINISTRATIO
BUILDING USE	22,413	12,410	894	2,194	16,343	0	0
EQUIPMENT USE	4,136	1,655	0	0	2,068	0	0
INSURANCE	58	31	4	0	8	0	51
MAINTENANCE	44,751	24,779	1,786	4,380	21,460	0	0
COUNTY EXECUTIVE	34,219	1,711	0	0	12,658	9,523	893
FINANCE DEPARTMENT	25,639	4,172	878	0	3,154	0	9,239
HUMAN RESOURCES	8,996	4,791	630	0	1,159	0	7,985
PURCHASING DEPARTMENT	944	208	208	0	2,202	0	3,039
INFORMATION SYSTEMS	24,537	18,140	42	0	6,067	0	60,248
PRINTING/MAIL SERVICE	5,684	2,283	547	0	87	0	3,761
CORPORATION COUNSEL	1,457	0	0	0	1,457	0	25,876
COUNTY TREASURER	1,784	420	83	0	367	0	1,565
FAMILY COURT COMMISSIONER	0	0	0	0	0	0	0
CENTRAL COURTS	0	0	0	0	0	0	0
Total Allocated	174,618	70,600	5,072	6,574	67,030	9,523	112,657
Roll Forward	0	0	0	0	0	0	0
Costs With Roll Forward	174,618	70,600	5,072	6,574	67,030	9,523	112,657
Adjustments	0	0	0	0	0	0	0
Proposed Costs	174,618	70,600	5,072	6,574	67,030	9,523	112,657

CENTRAL SERVICES COST ALLOCATION PLAN

Racine County

Schedule A - Allocated Costs By Department



Detail

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Central Service Departments	UW EXTENSION	PARKS	HIGHWAY	LAND CONSERVATION	HOUSING AUTHORITY	LAKESHORES LIBRARY	DEPT OF WORKFORCE
BUILDING USE	0	0	0	0	0	0	11,546
EQUIPMENT USE	0	0	0	0	0	0	0
INSURANCE	0	154	2,504	20	0	0	0
MAINTENANCE	0	0	0	0	0	0	7,220
COUNTY EXECUTIVE	2,603	5,207	5,278	0	0	1,639	0
FINANCE DEPARTMENT	5,645	25,483	40,785	3,550	260	0	0
HUMAN RESOURCES	0	23,875	58,777	2,942	0	0	0
PURCHASING DEPARTMENT	1,573	26,204	43,916	3,247	0	0	0
INFORMATION SYSTEMS	12,503	155	60,242	58	0	0	0
PRINTING/MAIL SERVICE	5,291	370	1,604	274	0	0	0
CORPORATION COUNSEL	0	3,343	10,057	2,587	0	0	0
COUNTY TREASURER	607	5,360	5,948	1,524	0	0	0
FAMILY COURT COMMISSIONER	0	0	0	0	0	0	0
CENTRAL COURTS	0	0	0	0	0	0	0
Total Allocated	28,222	90,151	229,111	14,202	260	1,639	18,766
Roll Forward	0	0	0	0	0	0	0
Costs With Roll Forward	28,222	90,151	229,111	14,202	260	1,639	18,766
Adjustments	0	0	0	0	0	0	0
Proposed Costs	28,222	90,151	229,111	14,202	260	1,639	18,766

CENTRAL SERVICES COST ALLOCATION PLAN

Racine County

Schedule A - Allocated Costs By Department



Detail

Plan Name : RACINE COUNTY, WISCONSIN

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Central Service Departments	GATEWAY TECHNICAL	W-2 CONTRACT AGENCY	KAISER GROUP	KIND-CARE	CHILDREN FIRST	OTHER DEPARTMENTS	Sub Total
BUILDING USE	3,621	3,621	3,621	907	3,261	76,579	1,612,184
EQUIPMENT USE	0	0	0	0	0	2,068	26,367
INSURANCE	0	0	0	0	0	3,332	33,284
MAINTENANCE	5,787	8,257	8,257	2,069	7,437	161,627	2,182,668
COUNTY EXECUTIVE	0	0	0	0	0	41,891	212,830
FINANCE DEPARTMENT	0	0	0	0	0	49,834	671,308
HUMAN RESOURCES	0	0	0	0	0	11,308	818,123
PURCHASING DEPARTMENT	0	0	0	0	0	24,003	182,372
INFORMATION SYSTEMS	0	0	0	0	0	237,424	788,179
PRINTING/MAIL SERVICE	0	0	0	0	0	16,351	140,164
CORPORATION COUNSEL	0	0	0	0	0	75,829	483,567
COUNTY TREASURER	0	0	0	0	0	7,940	97,288
FAMILY COURT COMMISSIONER	0	0	0	0	0	0	35,178
CENTRAL COURTS	0	0	0	0	0	0	49,763
Total Allocated	9,408	11,878	11,878	2,976	10,698	708,186	7,333,275
Roll Forward	0	0	0	0	0	0	181,069
Costs With Roll Forward	9,408	11,878	11,878	2,976	10,698	708,186	7,514,344
Adjustments	0	0	0	0	0	0	0
Proposed Costs	9,408	11,878	11,878	2,976	10,698	708,186	7,514,344

CENTRAL SERVICES COST ALLOCATION PLAN

Racine County

Schedule A - Allocated Costs By Department



Detail

Plan Name : RACINE COUNTY, WISCONSIN

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Central Service Departments	Direct Billed	Unallocated	Disallowed	Total
BUILDING USE	0	0	0	1,612,184
EQUIPMENT USE	0	0	0	26,367
INSURANCE	0	0	0	33,284
MAINTENANCE	252,171	0	0	2,434,839
COUNTY EXECUTIVE	0	9,902	0	222,732
FINANCE DEPARTMENT	0	231	134,395	805,934
HUMAN RESOURCES	0	0	0	818,123
PURCHASING DEPARTMENT	0	0	0	182,372
INFORMATION SYSTEMS	35,168	0	0	823,347
PRINTING/MAIL SERVICE	0	0	0	140,164
CORPORATION COUNSEL	0	0	0	483,567
COUNTY TREASURER	0	432,982	0	530,270
FAMILY COURT COMMISSIONER	255,198	509,279	0	799,655
CENTRAL COURTS	125,427	4,469,054	583	4,644,827
Total Allocated	667,964	5,421,448	134,978	13,557,665
Roll Forward	0	0	0	181,069
Costs With Roll Forward	667,964	5,421,448	134,978	13,738,734
Adjustments	0	0	0	0
Proposed Costs	667,964	5,421,448	134,978	13,738,734

CENTRAL SERVICES COST ALLOCATION PLAN

Racine County

Schedule B - Fixed Costs Proposed



Detail

Plan Name : RACINE COUNTY, WISCONSIN
 Plan Year : 2008
 Version : 2.0001

Receiving Departments	Final Costs Fiscal 2008	Fixed Costs Fiscal 2008	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
CHILD SUPPORT	216,580	124,711	91,869	308,449	0	308,449
HUMAN SERVICES	1,352,781	1,263,581	89,200	1,441,981	0	1,441,981
RIDGEWOOD	441,749	0	0	441,749	0	441,749
SHERIFF'S DEPARTMENT	747,274	0	0	747,274	0	747,274
DETENTION CENTER	348,798	0	0	348,798	0	348,798
COUNTY JAIL	2,540,123	0	0	2,540,123	0	2,540,123
COUNTY CLERK	102,521	0	0	102,521	0	102,521
DISTRICT ATTORNEY	174,618	0	0	174,618	0	174,618
VICTIMS/WITNESS	70,600	0	0	70,600	0	70,600
VICTIM ADVOCATE	5,072	0	0	5,072	0	5,072
DISPUTE RESOLUTION	6,574	0	0	6,574	0	6,574
EMERGENCY MANAGEMENT	67,030	0	0	67,030	0	67,030
HARBOR/MARINA	9,523	0	0	9,523	0	9,523
CODE ADMINISTRATION	112,657	0	0	112,657	0	112,657
UW EXTENSION	28,222	0	0	28,222	0	28,222
PARKS	90,151	0	0	90,151	0	90,151
HIGHWAY	229,111	0	0	229,111	0	229,111
LAND CONSERVATION	14,202	0	0	14,202	0	14,202
HOUSING AUTHORITY	260	0	0	260	0	260
LAKESHORES LIBRARY	1,639	0	0	1,639	0	1,639
DEPT OF WORKFORCE DEVELOPMENT	18,766	0	0	18,766	0	18,766
GATEWAY TECHNICAL COLLEGE	9,408	0	0	9,408	0	9,408
W-2 CONTRACT AGENCY	11,878	0	0	11,878	0	11,878
KAISER GROUP	11,878	0	0	11,878	0	11,878
KIND-CARE	2,976	0	0	2,976	0	2,976
CHILDREN FIRST	10,698	0	0	10,698	0	10,698
OTHER DEPARTMENTS	708,186	0	0	708,186	0	708,186
Sub Total	7,333,275	1,388,292	181,069	7,514,344	0	7,514,344
Direct Billed	667,964					667,964
Unallocated Total	6,211,138					6,211,138
Disallowed Total	134,978					134,978

CENTRAL SERVICES COST ALLOCATION PLAN
Racine County
Schedule B - Fixed Costs Proposed



Plan Name : RACINE COUNTY, WISCONSIN
 Plan Year : 2008
 Version : 2.0001

Receiving Departments	Final Costs Fiscal 2008	Fixed Costs Fiscal 2008	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
Total	14,347,355					14,528,424

CENTRAL SERVICES COST ALLOCATION PLAN

Racine County

Schedule C - Summary Of Allocated Costs



Detail

Plan Name : RACINE COUNTY, WISCONSIN
 Plan Year : 2008
 Version : 2.0001

Department	Total Expenditures	Cost Adjustments	Total Allocated
BUILDING USE	0	2,119,101	
EQUIPMENT USE	0	92,699	
INSURANCE	31,893		
MAINTENANCE	3,098,398		
COUNTY EXECUTIVE	255,323		
FINANCE DEPARTMENT	890,896	(39,780)	
HUMAN RESOURCES	720,852		
PURCHASING DEPARTMENT	220,433		
INFORMATION SYSTEMS	1,146,688	(99,224)	
PRINTING/MAIL SERVICE	154,825		
CORPORATION COUNSEL	537,686	0	
COUNTY TREASURER	405,005		
FAMILY COURT COMMISSIONER	697,543		
CENTRAL COURTS	3,325,327		
CHILD SUPPORT			216,580
HUMAN SERVICES			1,352,781
RIDGEWOOD			441,749
SHERIFF'S DEPARTMENT			747,274
DETENTION CENTER			348,798
COUNTY JAIL			2,540,123
COUNTY CLERK			102,521
DISTRICT ATTORNEY			174,618
VICTIMS/WITNESS			70,600
VICTIM ADVOCATE			5,072
DISPUTE RESOLUTION			6,574
EMERGENCY MANAGEMENT			67,030
HARBOR/MARINA			9,523
CODE ADMINISTRATION			112,657
UW EXTENSION			28,222
PARKS			90,151
HIGHWAY			229,111
LAND CONSERVATION			14,202
HOUSING AUTHORITY			260
LAKESHORES LIBRARY			1,639
DEPT OF WORKFORCE DEVELOPMENT			18,766
GATEWAY TECHNICAL COLLEGE			9,408
W-2 CONTRACT AGENCY			11,878
KAISER GROUP			11,878
KIND-CARE			2,976

CENTRAL SERVICES COST ALLOCATION PLAN
Racine County
Schedule C - Summary Of Allocated Costs



Detail

Plan Name : RACINE COUNTY, WISCONSIN
 Plan Year : 2008
 Version : 2.0001

Department	Total Expenditures	Cost Adjustments	Total Allocated
CHILDREN FIRST			10,698
OTHER DEPARTMENTS			708,186
Direct Billed Total			667,964
Unallocated Total			5,421,448
Disallowed Total			134,978
Total	11,484,869	2,072,796	13,557,665

CENTRAL SERVICES COST ALLOCATION PLAN

Racine County

Schedule D - Detail Of Allocated Costs



Detail

Plan Name : RACINE COUNTY, WISCONSIN

Plan Year : 2008

Version : 2.0001

Department	BUILDING USE	EQUIPMENT USE	INSURANCE	MAINTENANCE	COUNTY EXECUTIVE	FINANCE DEPARTMENT	HUMAN RESOURCES
BUILDING USE	(2,119,588)	0	0	0	0	487	0
EQUIPMENT USE	0	(93,186)	0	0	0	487	0
INSURANCE	0	0	(41,652)	0	0	3,596	0
MAINTENANCE	3,448	4,164	7,969	(3,200,439)	6,398	31,654	8,741
COUNTY EXECUTIVE	4,224	413	12	8,390	(325,841)	3,068	1,639
FINANCE DEPARTMENT	11,091	22,746	36	22,146	24,112	(1,121,570)	4,918
HUMAN RESOURCES	9,052	0	33	20,639	18,223	9,254	(882,857)
PURCHASING DEPARTMENT	2,014	517	15	4,020	6,919	2,156	2,525
INFORMATION SYSTEMS	26,254	20,183	33	52,420	16,295	8,760	5,045
PRINTING/MAIL SERVICE	4,684	3,287	5	9,353	0	5,233	841
CORPORATION COUNSEL	5,319	724	28	10,620	18,077	5,480	4,455
COUNTY TREASURER	4,894	620	25	9,773	1,711	13,092	3,781
FAMILY COURT COMMISSIONER	25,812	1,551	27	51,540	1,782	8,347	4,205
CENTRAL COURTS	410,612	12,614	185	576,699	9,592	224,022	28,584
CHILD SUPPORT	0	0	168	0	6,099	24,093	24,632
HUMAN SERVICES	220,907	0	5,911	263,541	23,572	270,897	199,638
RIDGEWOOD	0	0	4,246	0	14,797	79,982	218,759
SHERIFF'S DEPARTMENT	124,642	7,755	15,945	184,291	23,356	57,318	120,717
DETENTION CENTER	88,364	0	163	201,484	6,099	16,191	25,222
COUNTY JAIL	1,014,470	7,651	669	1,222,780	21,574	51,208	105,750
COUNTY CLERK	6,391	1,034	20	12,762	1,711	2,980	2,942
DISTRICT ATTORNEY	22,413	4,136	58	44,751	34,219	25,639	8,996
VICTIMS/WITNESS	12,410	1,655	31	24,779	1,711	4,172	4,791
VICTIM ADVOCATE	894	0	4	1,786	0	878	630
DISPUTE RESOLUTION	2,194	0	0	4,380	0	0	0
EMERGENCY MANAGEMENT	16,343	2,068	8	21,460	12,658	3,154	1,159
HARBOR/MARINA	0	0	0	0	9,523	0	0
CODE ADMINISTRATION	0	0	51	0	893	9,239	7,985
UW EXTENSION	0	0	0	0	2,603	5,645	0
PARKS	0	0	154	0	5,207	25,483	23,875
HIGHWAY	0	0	2,504	0	5,278	40,785	58,777
LAND CONSERVATION	0	0	20	0	0	3,550	2,942
HOUSING AUTHORITY	0	0	0	0	0	260	0
LAKESHORES LIBRARY	0	0	0	0	1,639	0	0
DEPT OF WORKFORCE DEVELOP	11,546	0	0	7,220	0	0	0

CENTRAL SERVICES COST ALLOCATION PLAN

Racine County

Schedule D - Detail Of Allocated Costs



Detail

Plan Name : RACINE COUNTY, WISCONSIN

Plan Year : 2008

Version : 2.0001

Department	BUILDING USE	EQUIPMENT USE	INSURANCE	MAINTENANCE	COUNTY EXECUTIVE	FINANCE DEPARTMENT	HUMAN RESOURCES
GATEWAY TECHNICAL COLLEGE	3,621	0	0	5,787	0	0	0
W-2 CONTRACT AGENCY	3,621	0	0	8,257	0	0	0
KAISER GROUP	3,621	0	0	8,257	0	0	0
KIND-CARE	907	0	0	2,069	0	0	0
CHILDREN FIRST	3,261	0	0	7,437	0	0	0
OTHER DEPARTMENTS	76,579	2,068	3,332	161,627	41,891	49,834	11,308
Direct Bill	0	0	0	252,171	0	0	0
Unallocated	0	0	0	0	9,902	231	0
Disallowed	0	0	0	0	0	134,395	0
Total	0	0	0	0	0	0	0

CENTRAL SERVICES COST ALLOCATION PLAN

Racine County

Schedule D - Detail Of Allocated Costs



Detail

Plan Name : RACINE COUNTY, WISCONSIN

Plan Year : 2008

Version : 2.0001

Department	PURCHASING DEPARTMENT	INFORMATION SYSTEMS	PRINTING/MAIL SERVICE	CORPORATION COUNSEL	COUNTY TREASURER	FAMILY COURT COMMISSIONER	CENTRAL COURTS
BUILDING USE	0	0	0	0	0	0	0
EQUIPMENT USE	0	0	0	0	0	0	0
INSURANCE	0	0	0	5,973	190	0	0
MAINTENANCE	28,561	5,748	297	2,737	2,324	0	0
COUNTY EXECUTIVE	84	5,817	308	46,273	290	0	0
FINANCE DEPARTMENT	43,772	121,357	502	18,445	1,329	0	0
HUMAN RESOURCES	1,343	85,815	3,166	13,716	764	0	0
PURCHASING DEPARTMENT	(276,042)	34,251	166	2,821	205	0	0
INFORMATION SYSTEMS	9,641	(1,191,256)	365	2,821	1,975	0	0
PRINTING/MAIL SERVICE	419	3,087	(182,007)	0	273	0	0
CORPORATION COUNSEL	1,781	12,059	309	(597,037)	499	0	0
COUNTY TREASURER	1,675	83,110	10,523	19,227	(553,436)	0	0
FAMILY COURT COMMISSIONER	1,049	3,140	3,563	0	1,096	(799,655)	0
CENTRAL COURTS	5,345	13,525	22,644	1,457	14,221	0	(4,644,827)
CHILD SUPPORT	2,829	1,810	16,822	52,320	2,866	35,178	49,763
HUMAN SERVICES	11,739	55,051	47,939	223,386	30,200	0	0
RIDGEWOOD	33,754	60,417	4,610	11,937	13,247	0	0
SHERIFF'S DEPARTMENT	11,632	144,825	7,024	38,041	11,728	0	0
DETENTION CENTER	6,710	94	2,107	0	2,364	0	0
COUNTY JAIL	8,278	73,055	2,275	23,140	9,273	0	0
COUNTY CLERK	1,886	33,511	23,135	14,137	2,012	0	0
DISTRICT ATTORNEY	944	24,537	5,684	1,457	1,784	0	0
VICTIMS/WITNESS	208	18,140	2,283	0	420	0	0
VICTIM ADVOCATE	208	42	547	0	83	0	0
DISPUTE RESOLUTION	0	0	0	0	0	0	0
EMERGENCY MANAGEMENT	2,202	6,067	87	1,457	367	0	0
HARBOR/MARINA	0	0	0	0	0	0	0
CODE ADMINISTRATION	3,039	60,248	3,761	25,876	1,565	0	0
UW EXTENSION	1,573	12,503	5,291	0	607	0	0
PARKS	26,204	155	370	3,343	5,360	0	0
HIGHWAY	43,916	60,242	1,604	10,057	5,948	0	0
LAND CONSERVATION	3,247	58	274	2,587	1,524	0	0
HOUSING AUTHORITY	0	0	0	0	0	0	0
LAKESHORES LIBRARY	0	0	0	0	0	0	0
DEPT OF WORKFORCE DEVELOP	0	0	0	0	0	0	0

CENTRAL SERVICES COST ALLOCATION PLAN

Racine County

Schedule D - Detail Of Allocated Costs



Detail

Plan Name : RACINE COUNTY, WISCONSIN

Plan Year : 2008

Version : 2.0001

Department	PURCHASING DEPARTMENT	INFORMATION SYSTEMS	PRINTING/MAIL SERVICE	CORPORATION COUNSEL	COUNTY TREASURER	FAMILY COURT COMMISSIONER	CENTRAL COURTS
GATEWAY TECHNICAL COLLEGE	0	0	0	0	0	0	0
W-2 CONTRACT AGENCY	0	0	0	0	0	0	0
KAISER GROUP	0	0	0	0	0	0	0
KIND-CARE	0	0	0	0	0	0	0
CHILDREN FIRST	0	0	0	0	0	0	0
OTHER DEPARTMENTS	24,003	237,424	16,351	75,829	7,940	0	0
Direct Bill	0	35,168	0	0	0	255,198	125,427
Unallocated	0	0	0	0	432,982	509,279	4,469,054
Disallowed	0	0	0	0	0	0	583
Total	0	0	0	0	0	0	0

CENTRAL SERVICES COST ALLOCATION PLAN

Racine County

Schedule D - Detail Of Allocated Costs



Detail

Plan Name : RACINE COUNTY, WISCONSIN

Plan Year : 2008

Version : 2.0001

Department	Total Plan Allocated
BUILDING USE	0
EQUIPMENT USE	0
INSURANCE	0
MAINTENANCE	0
COUNTY EXECUTIVE	0
FINANCE DEPARTMENT	0
HUMAN RESOURCES	0
PURCHASING DEPARTMENT	0
INFORMATION SYSTEMS	0
PRINTING/MAIL SERVICE	0
CORPORATION COUNSEL	0
COUNTY TREASURER	0
FAMILY COURT COMMISSIONER	0
CENTRAL COURTS	0
CHILD SUPPORT	216,580
HUMAN SERVICES	1,352,781
RIDGEWOOD	441,749
SHERIFF'S DEPARTMENT	747,274
DETENTION CENTER	348,798
COUNTY JAIL	2,540,123
COUNTY CLERK	102,521
DISTRICT ATTORNEY	174,618
VICTIMS/WITNESS	70,600
VICTIM ADVOCATE	5,072
DISPUTE RESOLUTION	6,574
EMERGENCY MANAGEMENT	67,030
HARBOR/MARINA	9,523
CODE ADMINISTRATION	112,657
UW EXTENSION	28,222
PARKS	90,151
HIGHWAY	229,111
LAND CONSERVATION	14,202
HOUSING AUTHORITY	260
LAKESHORES LIBRARY	1,639
DEPT OF WORKFORCE DEVELOP	18,766

CENTRAL SERVICES COST ALLOCATION PLAN

Racine County

Schedule D - Detail Of Allocated Costs



Detail

Plan Name : RACINE COUNTY, WISCONSIN
Plan Year : 2008
Version : 2.0001

Department	Total Plan Allocated
GATEWAY TECHNICAL COLLEGE	9,408
W-2 CONTRACT AGENCY	11,878
KAISER GROUP	11,878
KIND-CARE	2,976
CHILDREN FIRST	10,698
OTHER DEPARTMENTS	708,186
Direct Bill	667,964
Unallocated	5,421,448
Disallowed	134,978
Total	13,557,665

CENTRAL SERVICES COST ALLOCATION PLAN

Racine County

Schedule E - Summary Of Allocation Basis



Plan Name : RACINE COUNTY, WISCONSIN
 Plan Year : 2008
 Version : 2.0001

Department	Allocation Basis	Allocation Source
BUILDING USE		
1.4.1. COURTHOUSE	USABLE SQUARE FOOTAGE OF OCCUPIED SPACE	COUNTY BLUEPRINTS/BUILDIGS & FACILITIES RECORDS
1.4.2. LAW ENF CENTER	USABLE SQUARE FOOTAGE OF OCCUPIED SPACE	COUNTY BLUEPRINTS/BUILDIGS & FACILITIES RECORDS
1.4.3. BURLINGTON CTR	USABLE SQUARE FOOTAGE OF OCCUPIED SPACE	COUNTY BLUEPRINTS/BUILDIGS & FACILITIES RECORDS
1.4.4. SERVICE CENTER	USABLE SQUARE FOOTAGE OF OCCUPIED SPACE	COUNTY BLUEPRINTS/HUMAN SERVICES RECORDS
EQUIPMENT USE		
2.4.1. EQUIPMENT	DEPRECIATION EXPENSE BY DEPARTMENT	COUNTY FIXED ASSET RECORDS
2.4.2. INTEREST EXPENSE	DIRECT ALLOCATION TO BENEFITING DEPARTMENT	COUNTY FINANCIAL RECORDS
2.4.3. PHONE SYSTEM	NUMBER OF TELEPHONE LINES ASSIGNED BY DEPARTMENT	INFORMATION SYSTEMS DEPARTMENT RECORDS
INSURANCE		
3.4.1. PROPERTY INS	VALUE OF BUILDINGS & CONTENTS BY BUILDING/DEPARTMENT	STATEMENT OF VALUES/INSURANCE RECORDS
3.4.2. BOILER INS	VALUE OF BUILDINGS BY BUILDING/DEPARTMENT	STATEMENT OF VALUES/INSURANCE RECORDS
3.4.3. EMPLOYEE INS	NUMBER OF EMPLOYEES BY DEPARTMENT	COUNTY PERSONNEL RECORDS/BUDGET
3.4.4. SPECIFIC INS	DIRECT ALLOCATION TO BENEFITING DEPARTMENT	COUNTY BLUEPRINTS/HUMAN SERVICES RECORDS
MAINTENANCE		
4.4.1. COURTHOUSE	USABLE SQUARE FOOTAGE OF OCCUPIED SPACE	COUNTY BLUEPRINTS/BUILDIGS & FACILITIES RECORDS
4.4.2. LAW ENF CENTER	USABLE SQUARE FOOTAGE OF OCCUPIED SPACE	COUNTY BLUEPRINTS/BUILDIGS & FACILITIES RECORDS
4.4.3. SERVICE CENTER	USABLE SQUARE FOOTAGE OF OCCUPIED SPACE	COUNTY BLUEPRINTS/HUMAN SERVICES RECORDS
4.4.4. BURLINGTON CTR	USABLE SQUARE FOOTAGE OF OCCUPIED SPACE	COUNTY BLUEPRINTS/BUILDIGS & FACILITIES RECORDS
4.4.5. PATROL STATION	DIRECT ALLOCATION TO BENEFITING DEPARTMENT	PERSONNEL ACTIVITY REPORTS/CTY FINANCIAL RECORDS
4.4.6. SPECIFIC MAINT	DIRECT ALLOCATION TO BENEFITING DEPARTMENT	PERSONNEL ACTIVITY REPORTS/CTY FINANCIAL RECORDS
COUNTY EXECUTIVE		
5.4.1. EXECUTIVE ADMIN	ANALYSIS OF EFFORT EXPENDED BY DEPARTMENT	COUNTY EXECUTIVE & STAFF
FINANCE DEPARTMENT		
6.4.1. BUDGET	EXPENDITURE TRANSACTIONS BY DEPARTMENT	COUNTY FINANCIAL RECORDS
6.4.2. ACCOUNTING	EXPENDITURE TRANSACTIONS BY DEPARTMENT W/WEIGHTING	COUNTY FINANCIAL RECORDS
6.4.3. PAYROLL	PAYROLL CHECKS BY DEPARTMENT W/WEIGHTING	COUNTY FINANCIAL RECORDS
6.4.4. PURCHASING	DIRECT ALLOCATION TO BENEFITING DEPARTMENT	PERSONNEL ACTIVITY REPORTS
6.4.5. AUDIT	GENERAL CHECKS BY DEPARTMENT	COUNTY FINANCIAL RECORDS

CENTRAL SERVICES COST ALLOCATION PLAN

Racine County

Schedule E - Summary Of Allocation Basis



Plan Name : RACINE COUNTY, WISCONSIN
 Plan Year : 2008
 Version : 2.0001

Department	Allocation Basis	Allocation Source
6.4.6. COST PLAN	CONSULTANT EFFORT EXPENDED BY DEPARTMENT	CONSULTANT'S TIME LOG
6.4.7. FIXED ASSETS	VALUE OF MACHINERY & EQUIPMENT BY DEPARTMENT	COUNTY FIXED ASSET RECORDS
6.4.8. SPECIFIC FINANCE	DIRECT ALLOCATION TO BENEFITING DEPARTMENT	COUNTY FINANCIAL RECORDS
6.4.9. COPIER POOL	From import - To be updated	COUNTY FINANCIAL RECORDS
HUMAN RESOURCES		
7.4.1. PERSONNEL ADMIN	NUMBER OF EMPLOYEES BY DEPARTMENT	COUNTY PERSONNEL RECORDS
7.4.2. CIVIL SERVICE	NUMBER OF EMPLOYEES BY BENEFITING DEPARTMENT	COUNTY PERSONNEL RECORDS
7.4.3. RIDGEWOOD	DIRECT ALLOCATION TO BENEFITING DEPARTMENT	PERSONNEL ACTIVITY REPORTS
7.4.4. HUMAN SERVICES	DIRECT ALLOCATION TO BENEFITING DEPARTMENT	PERSONNEL ACTIVITY REPORTS
PURCHASING DEPARTMENT		
8.4.1. PURCHASING SVCS	PURCHASE ORDER TRANSACTIONS BY DEPARTMENT	COUNTY FINANCIAL RECORDS
INFORMATION SYSTEMS		
9.4.1. CHILD SUPPORT	100% ALLOCATION TO CHILD SUPPORT	CHILD SUPPORT EXPENDITURE REPORTS/COUNTY FINANCIAL RECORDS
9.4.2. DATA PROCESSING	RELATIVE USAGE PERCENTAGE BY BENEFITING DEPARTMENT	INFORMATION SYSTEMS DEPARTMENT RECORDS
9.4.3. SPECIFIC IS	DIRECT ALLOCATION TO BENEFITING DEPARTMENTS	COUNTY FINANCIAL RECORDS
9.4.4. PHONE SYSTEM	NUMBER OF PHONE LINE ASSIGNED BY DEPARTMENT	INFORMATION SYSTEMS DEPARTMENT RECORDS
9.4.5. PRINTSHOP	DIRECT ALLOCATION TO BENEFITING DEPARTMENTS	INFORMATION SYSTEMS STAFF
9.4.6. ROD TECHNOLOGY	DIRECT ALLOCATION TO BENEFITING DEPARTMENTS	INFORMATION SYSTEMS STAFF
PRINTING/MAIL SERVICE		
10.4.1. PRINTING	PRINTING CHARGES BY DEPARTMENT	COUNTY FINANCIAL RECORDS
10.4.2. KONICA	COPY CLICKS BY DEPARTMENT	PRINTSHOP RECORDS
10.4.3. POSTAGE	POSTAGE CHARGES BY DEPARTMENT	COUNTY FINANCIAL RECORDS
CORPORATION COUNSEL		
11.4.1. LEGAL SERVICES	ANALYSIS OF STAFF TIME EXPENDED BY DEPARTMENT	CORPORATION COUNSEL & STAFF

CENTRAL SERVICES COST ALLOCATION PLAN

Racine County

Schedule E - Summary Of Allocation Basis



Plan Name : RACINE COUNTY, WISCONSIN
Plan Year : 2008
Version : 2.0001

Department	Allocation Basis	Allocation Source
COUNTY TREASURER		
12.4.1. BANKING	TOTAL GENERAL & PAYROLL CHECKS BY DEPARTMENT	COUNTY FINANCIAL RECORDS
12.4.2. GENERAL RECEIPTS	GENERAL RECEIPT TRANSACTIONS BY DEPARTMENT	COUNTY FINANCIAL RECORDS
FAMILY COURT COMMISSIONER		
13.4.1. CHILD SUPPORT	100% ALLOCATION TO CHILD SUPPORT	CHILD SUPPORT EXPENDITURE REPORTS/COUNTY FINANCIAL RECORDS
CENTRAL COURTS		
14.4.1. CHILD SUPPORT	100% ALLOCATION TO CHILD SUPPORT	CHILD SUPPORT EXPENDITURE REPORTS/COUNTY FINANCIAL RECORDS

CENTRAL SERVICES COST ALLOCATION PLAN
Racine County
BUILDING USE
Nature and Extent of Services



Plan Name : RACINE COUNTY, WISCONSIN
Plan Year : 2008
Version : 2.0001

Racine County owns and operates various buildings throughout the County including the Courthouse, Law Enforcement Center, Burlington Center, and Racine County Services Center. For the most part, all central service departments are located in the Courthouse.

The Racine County Courthouse was built in 1930. The original cost of the building plus the cost of subsequent improvements as of December 31, 2008, is \$12,734,727. A use charge equal to two percent of that amount (\$254,695) is allocated to departments in the Courthouse based on usable square footage of occupied space. Additionally, interest expense on bonds issued to upgrade the boiler and elevators in the Courthouse is allowable. The 2008 interest expense of \$47,521 is allocated accordingly.

The Racine County Law Enforcement Center was completed for occupancy in 1980. The County constructed an addition to the Jail beginning in 1987. The original cost of the building plus the cost of subsequent improvements as of December 31, 2008, is \$34,358,334. A use charge equal to two percent of that amount (\$687,167) is allocated based on usable square footage of occupied space. Additionally, interest expense on bonds issued to improve security features in the Law Enforcement Center is allowable. The 2008 interest expense of \$772,860 is allocated accordingly.

The Burlington Center Building was purchased by the County in 1990 for \$465,079. Subsequent improvements through 2002 have totaled \$282,886 bringing the total of the building to \$747,965. A use charge equal to two percent of that amount (\$14,959) is allocated based on usable square footage of occupied space.

The County purchased a building in 1994 to house the Human Services Department and Juvenile Detention Center. Additionally, the facility houses the Workforce Development Center. Costs between 1994 and 2006 for the purchases and remodeling of the facility totaled \$17,024,658 as of December 31, 2008. A use charge equal to two percent of that amount, (\$340,493) is allocated based a usable square footage of occupied space. Additionally, interest expense on the bonds issued to pay for the purchase and renovation of the structure is allowable.

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

CENTRAL SERVICES COST ALLOCATION PLAN

Racine County

Schedule .2 - Detail Costs To Be Allocated

Department : BUILDING USE



Detail

Plan Name : RACINE COUNTY, WISCONSIN

Plan Year : 2008

Version : 2.0001

	1st Allocation	2nd Allocation	Total
Expenditures Per Financial Statement:	0	0	0
FINANCE DEPARTMENT	0	487	487
Total Allocated Additions:	0	487	487
BUILDING USE CHARGE	1,297,316	0	1,297,316
INTEREST EXPENSE	821,785	0	821,785
Total Departmental Cost Adjustments:	2,119,101	0	2,119,101
Total To Be Allocated:	2,119,101	487	2,119,588

CENTRAL SERVICES COST ALLOCATION PLAN

Racine County

Schedule .3 - Costs To Be Allocated By Activity

Department : BUILDING USE



Plan Name : RACINE COUNTY, WISCONSIN

Plan Year : 2008

Version : 2.0001

	Total	G/A	COURTHOUSE	LAW ENF CENTER	BURLINGTON CTR
<u>Expenses & Costs</u>					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
<u>Cost Adjustments</u>					
BUILDING USE CHARGE	1,297,316	0	254,695	687,167	14,959
INTEREST EXPENSE	821,785	0	47,521	772,860	0
Functional Cost	2,119,101	0	302,216	1,460,027	14,959
<u>Allocation Step 1</u>					
1st Allocation	2,119,101	0	302,216	1,460,027	14,959
<u>Allocation Step 2</u>					
Inbound - All Others	487	0	70	335	3
2nd Allocation	487	0	70	335	3
Total Allocated	2,119,588	0	302,286	1,460,362	14,962

CENTRAL SERVICES COST ALLOCATION PLAN

Racine County

Schedule .3 - Costs To Be Allocated By Activity

Department : BUILDING USE



Plan Name : RACINE COUNTY, WISCONSIN

Plan Year : 2008

Version : 2.0001

	SERVICE CENTER	Disallow Activity*
<u>Expenses & Costs</u>		
SALARIES & WAGES	0	0
FRINGE BENEFITS	0	0
<u>Cost Adjustments</u>		
BUILDING USE CHARGE	340,495	0
INTEREST EXPENSE	1,404	0
Functional Cost	341,899	0
<u>Allocation Step 1</u>		
1st Allocation	341,899	0
<u>Allocation Step 2</u>		
Inbound - All Others	79	0
2nd Allocation	79	0
Total Allocated	341,978	0

CENTRAL SERVICES COST ALLOCATION PLAN

Racine County

Schedule .4 - Detail Activity Allocations

Department : BUILDING USE



Plan Name : RACINE COUNTY, WISCONSIN

Plan Year : 2008

Version : 2.0001

Activity - COURTHOUSE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MAINTENANCE	918	1.1405	3,447		3,447	1	3,448
COUNTY EXECUTIVE	1,100	1.3674	4,133		4,133	1	4,134
FINANCE DEPARTMENT	2,952	3.6690	11,088		11,088	3	11,091
PURCHASING DEPARTMENT	536	0.6663	2,014		2,014		2,014
INFORMATION SYSTEMS	6,987	8.6852	26,248		26,248	6	26,254
PRINTING/MAIL SERVICE	1,247	1.5495	4,683		4,683	1	4,684
CORPORATION COUNSEL	1,416	1.7596	5,318		5,318	1	5,319
COUNTY TREASURER	1,303	1.6191	4,893		4,893	1	4,894
FAMILY COURT COMMISSIONER	6,869	8.5389	25,806		25,806	6	25,812
CENTRAL COURTS	27,497	34.1815	103,302		103,302	24	103,326
COUNTY CLERK	1,701	2.1145	6,390		6,390	1	6,391
DISTRICT ATTORNEY	5,965	7.4145	22,408		22,408	5	22,413
VICTIMS/WITNESS	3,303	4.1053	12,407		12,407	3	12,410
VICTIM ADVOCATE	238	0.2959	894		894		894
DISPUTE RESOLUTION	584	0.7257	2,193		2,193	1	2,194
EMERGENCY MANAGEMENT	593	0.7372	2,228		2,228	1	2,229
OTHER DEPARTMENTS	17,239	21.4298	64,764		64,764	15	64,779
Sub Total	80,444	100.0000	302,216	0	302,216	70	302,286
Total	80,444	100.0000	302,216	0	302,216	70	302,286

Allocation Basis : USABLE SQUARE FOOTAGE OF OCCUPIED SPACE

Allocation Source : COUNTY BLUEPRINTS/BUILDINGS & FACILITIES RECORDS

CENTRAL SERVICES COST ALLOCATION PLAN

Racine County

Schedule .4 - Detail Activity Allocations

Department : BUILDING USE



Plan Name : RACINE COUNTY, WISCONSIN

Plan Year : 2008

Version : 2.0001

Activity - LAW ENF CENTER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CENTRAL COURTS	43,543	21.0418	307,216		307,216	70	307,286
SHERIFF'S DEPARTMENT	17,641	8.5247	124,463		124,463	29	124,492
COUNTY JAIL	143,751	69.4670	1,014,237		1,014,237	233	1,014,470
EMERGENCY MANAGEMENT	2,000	0.9665	14,111		14,111	3	14,114
Sub Total	206,934	100.0000	1,460,027	0	1,460,027	335	1,460,362
Total	206,934	100.0000	1,460,027	0	1,460,027	335	1,460,362

Allocation Basis : USABLE SQUARE FOOTAGE OF OCCUPIED SPACE

Allocation Source : COUNTY BLUEPRINTS/BUILDINGS & FACILITIES RECORDS

CENTRAL SERVICES COST ALLOCATION PLAN

Racine County

Schedule .4 - Detail Activity Allocations

Department : BUILDING USE



Plan Name : RACINE COUNTY, WISCONSIN

Plan Year : 2008

Version : 2.0001

Activity - BURLINGTON CTR

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COUNTY EXECUTIVE	72	0.6000	90		90		90
HUMAN SERVICES	8,536	71.1333	10,640		10,640	2	10,642
SHERIFF'S DEPARTMENT	120	1.0000	150		150		150
DEPT OF WORKFORCE DEVELOPMENT	2,000	16.6667	2,493		2,493	1	2,494
OTHER DEPARTMENTS	1,272	10.6000	1,586		1,586		1,586
Sub Total	12,000	100.0000	14,959	0	14,959	3	14,962
Total	12,000	100.0000	14,959	0	14,959	3	14,962

Allocation Basis : USABLE SQUARE FOOTAGE OF OCCUPIED SPACE

Allocation Source : COUNTY BLUEPRINTS/BUILDINGS & FACILITIES RECORDS

CENTRAL SERVICES COST ALLOCATION PLAN

Racine County

Schedule .4 - Detail Activity Allocations

Department : BUILDING USE



Plan Name : RACINE COUNTY, WISCONSIN

Plan Year : 2008

Version : 2.0001

Activity - SERVICE CENTER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HUMAN RESOURCES	2,415	2.6470	9,050		9,050	2	9,052
HUMAN SERVICES	56,097	61.4849	210,216		210,216	49	210,265
DETENTION CENTER	23,575	25.8393	88,344		88,344	20	88,364
DEPT OF WORKFORCE DEVELOPMENT	2,415	2.6470	9,050		9,050	2	9,052
GATEWAY TECHNICAL COLLEGE	966	1.0588	3,620		3,620	1	3,621
W-2 CONTRACT AGENCY	966	1.0588	3,620		3,620	1	3,621
KAISER GROUP	966	1.0588	3,620		3,620	1	3,621
KIND-CARE	242	0.2652	907		907		907
CHILDREN FIRST	870	0.9536	3,260		3,260	1	3,261
OTHER DEPARTMENTS	2,725	2.9867	10,212		10,212	2	10,214
Sub Total	91,237	100.0000	341,899	0	341,899	79	341,978
Total	91,237	100.0000	341,899	0	341,899	79	341,978

Allocation Basis : USABLE SQUARE FOOTAGE OF OCCUPIED SPACE

Allocation Source : COUNTY BLUEPRINTS/HUMAN SERVICES RECORDS

CENTRAL SERVICES COST ALLOCATION PLAN

Racine County

Schedule .5 - Allocation Summary

Department : BUILDING USE



Detail

Plan Name : RACINE COUNTY, WISCONSIN

Plan Year : 2008

Version : 2.0001

Receiving Department	Total	COURTHOUSE	LAW ENF CENTER	BURLINGTON CTR	SERVICE CENTER
MAINTENANCE	3,448	3,448	0	0	0
COUNTY EXECUTIVE	4,224	4,134	0	90	0
FINANCE DEPARTMENT	11,091	11,091	0	0	0
HUMAN RESOURCES	9,052	0	0	0	9,052
PURCHASING DEPARTMENT	2,014	2,014	0	0	0
INFORMATION SYSTEMS	26,254	26,254	0	0	0
PRINTING/MAIL SERVICE	4,684	4,684	0	0	0
CORPORATION COUNSEL	5,319	5,319	0	0	0
COUNTY TREASURER	4,894	4,894	0	0	0
FAMILY COURT COMMISSIONER	25,812	25,812	0	0	0
CENTRAL COURTS	410,612	103,326	307,286	0	0
HUMAN SERVICES	220,907	0	0	10,642	210,265
SHERIFF'S DEPARTMENT	124,642	0	124,492	150	0
DETENTION CENTER	88,364	0	0	0	88,364
COUNTY JAIL	1,014,470	0	1,014,470	0	0
COUNTY CLERK	6,391	6,391	0	0	0
DISTRICT ATTORNEY	22,413	22,413	0	0	0
VICTIMS/WITNESS	12,410	12,410	0	0	0
VICTIM ADVOCATE	894	894	0	0	0
DISPUTE RESOLUTION	2,194	2,194	0	0	0
EMERGENCY MANAGEMENT	16,343	2,229	14,114	0	0
DEPT OF WORKFORCE DEVELOPMENT	11,546	0	0	2,494	9,052
GATEWAY TECHNICAL COLLEGE	3,621	0	0	0	3,621
W-2 CONTRACT AGENCY	3,621	0	0	0	3,621
KAISER GROUP	3,621	0	0	0	3,621
KIND-CARE	907	0	0	0	907
CHILDREN FIRST	3,261	0	0	0	3,261
OTHER DEPARTMENTS	76,579	64,779	0	1,586	10,214
Direct Bill	0	0	0	0	0
Total	2,119,588	302,286	1,460,362	14,962	341,978

CENTRAL SERVICES COST ALLOCATION PLAN
Racine County
EQUIPMENT USE
Nature and Extent of Services



Plan Name : RACINE COUNTY, WISCONSIN
Plan Year : 2008
Version : 2.0001

Racine County contracts with an outside firm to maintain a detailed inventory of all fixed assets (buildings, land, machinery and equipment, and computer equipment). The County has established a capitalization level of \$5,000. The County calculates a depreciation expense for all assets in excess of this amount, however, this allowable expense is not charged to central service departments in the financial records. For purposes of this cost allocation plan, these amounts have been included in this chapter and have been functionalized and allocated to central service departments based on the 2008 depreciation expense.

Additionally, the County issued bonds to fund the purchase of various equipment. The interest expense related to purchases for central service departments is allowable for plan purposes. Interest expense in 2008 of \$1,441 is allocated to benefiting central service departments.

The County installed a new telephone system in 1999. The County issued Bonds to cover the cost of the purchase and the related interest expense is allowable for plan purposes. Interest expense in 2008 of \$2,381 is allocated to benefiting departments based on the number of phone lines.

Ref.: CFR 225, Attachment B, Section 15.

CENTRAL SERVICES COST ALLOCATION PLAN

Racine County

Schedule .2 - Detail Costs To Be Allocated

Department : EQUIPMENT USE



Detail

Plan Name : RACINE COUNTY, WISCONSIN

Plan Year : 2008

Version : 2.0001

	1st Allocation	2nd Allocation	Total
Expenditures Per Financial Statement:	0	0	0
FINANCE DEPARTMENT	0	487	487
Total Allocated Additions:	0	487	487
DEPRECIATION EXPENSE	88,877	0	88,877
INTEREST EXPENSE	3,822	0	3,822
Total Departmental Cost Adjustments:	92,699	0	92,699
Total To Be Allocated:	92,699	487	93,186

CENTRAL SERVICES COST ALLOCATION PLAN

Racine County

Schedule .3 - Costs To Be Allocated By Activity

Department : EQUIPMENT USE



Plan Name : RACINE COUNTY, WISCONSIN

Plan Year : 2008

Version : 2.0001

	Total	G/A	EQUIPMENT	INTEREST EXPENSE	PHONE SYSTEM
<u>Expenses & Costs</u>					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
<u>Cost Adjustments</u>					
DEPRECIATION EXPENSE	88,877	0	42,094	0	46,783
INTEREST EXPENSE	3,822	0	0	1,441	2,381
Functional Cost	92,699	0	42,094	1,441	49,164
<u>Allocation Step 1</u>					
1st Allocation	92,699	0	42,094	1,441	49,164
<u>Allocation Step 2</u>					
Inbound - All Others	487	0	220	7	260
2nd Allocation	487	0	220	7	260
Total Allocated	93,186	0	42,314	1,448	49,424

CENTRAL SERVICES COST ALLOCATION PLAN

Racine County

Schedule .3 - Costs To Be Allocated By Activity

Department : EQUIPMENT USE



Plan Name : RACINE COUNTY, WISCONSIN

Plan Year : 2008

Version : 2.0001

Disallow Activity*

Expenses & Costs

SALARIES & WAGES	0
FRINGE BENEFITS	0

Cost Adjustments

DEPRECIATION EXPENSE	0
INTEREST EXPENSE	0

Functional Cost 0

Allocation Step 1

1st Allocation	-----	0
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Allocation Step 2

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

Total Allocated 0

CENTRAL SERVICES COST ALLOCATION PLAN

Racine County

Schedule .4 - Detail Activity Allocations

Department : EQUIPMENT USE



Detail

Plan Name : RACINE COUNTY, WISCONSIN

Plan Year : 2008

Version : 2.0001

Activity - EQUIPMENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MAINTENANCE	2,393	5.6849	2,393		2,393	13	2,406
FINANCE DEPARTMENT	21,908	52.0454	21,908		21,908	114	22,022
INFORMATION SYSTEMS	14,729	34.9907	14,729		14,729	77	14,806
PRINTING/MAIL SERVICE	3,064	7.2789	3,064		3,064	16	3,080
Sub Total	42,094	100.0000	42,094	0	42,094	220	42,314
Total	42,094	100.0000	42,094	0	42,094	220	42,314

Allocation Basis : DEPRECIATION EXPENSE BY DEPARTMENT

Allocation Source : COUNTY FIXED ASSET RECORDS

CENTRAL SERVICES COST ALLOCATION PLAN

Racine County

Schedule .4 - Detail Activity Allocations

Department : EQUIPMENT USE



Plan Name : RACINE COUNTY, WISCONSIN
 Plan Year : 2008
 Version : 2.0001

Activity - INTEREST EXPENSE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INFORMATION SYSTEMS	100	100.0000	1,441		1,441	7	1,448
Sub Total	100	100.0000	1,441	0	1,441	7	1,448
Total	100	100.0000	1,441	0	1,441	7	1,448

Allocation Basis : DIRECT ALLOCATION TO BENEFITING DEPARTMENT
 Allocation Source : COUNTY FINANCIAL RECORDS

CENTRAL SERVICES COST ALLOCATION PLAN

Racine County

Schedule .4 - Detail Activity Allocations

Department : EQUIPMENT USE



Plan Name : RACINE COUNTY, WISCONSIN

Plan Year : 2008

Version : 2.0001

Activity - PHONE SYSTEM

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MAINTENANCE	17	3.5565	1,749		1,749	9	1,758
COUNTY EXECUTIVE	4	0.8368	411		411	2	413
FINANCE DEPARTMENT	7	1.4644	720		720	4	724
PURCHASING DEPARTMENT	5	1.0460	514		514	3	517
INFORMATION SYSTEMS	38	7.9498	3,908		3,908	21	3,929
PRINTING/MAIL SERVICE	2	0.4184	206		206	1	207
CORPORATION COUNSEL	7	1.4644	720		720	4	724
COUNTY TREASURER	6	1.2552	617		617	3	620
FAMILY COURT COMMISSIONER	15	3.1381	1,543		1,543	8	1,551
CENTRAL COURTS	122	25.5230	12,548		12,548	66	12,614
SHERIFF'S DEPARTMENT	75	15.6904	7,714		7,714	41	7,755
COUNTY JAIL	74	15.4812	7,611		7,611	40	7,651
COUNTY CLERK	10	2.0921	1,029		1,029	5	1,034
DISTRICT ATTORNEY	40	8.3682	4,114		4,114	22	4,136
VICTIMS/WITNESS	16	3.3473	1,646		1,646	9	1,655
EMERGENCY MANAGEMENT	20	4.1841	2,057		2,057	11	2,068
OTHER DEPARTMENTS	20	4.1841	2,057		2,057	11	2,068
Sub Total	478	100.0000	49,164	0	49,164	260	49,424
Total	478	100.0000	49,164	0	49,164	260	49,424

Allocation Basis : NUMBER OF TELEPHONE LINES ASSIGNED BY DEPARTMENT

Allocation Source : INFORMATION SYSTEMS DEPARTMENT RECORDS

CENTRAL SERVICES COST ALLOCATION PLAN

Racine County

Schedule .5 - Allocation Summary

Department : EQUIPMENT USE



Detail

Plan Name : RACINE COUNTY, WISCONSIN

Plan Year : 2008

Version : 2.0001

Receiving Department	Total	EQUIPMENT	INTEREST EXPENSE	PHONE SYSTEM
MAINTENANCE	4,164	2,406	0	1,758
COUNTY EXECUTIVE	413	0	0	413
FINANCE DEPARTMENT	22,746	22,022	0	724
PURCHASING DEPARTMENT	517	0	0	517
INFORMATION SYSTEMS	20,183	14,806	1,448	3,929
PRINTING/MAIL SERVICE	3,287	3,080	0	207
CORPORATION COUNSEL	724	0	0	724
COUNTY TREASURER	620	0	0	620
FAMILY COURT COMMISSIONER	1,551	0	0	1,551
CENTRAL COURTS	12,614	0	0	12,614
SHERIFF'S DEPARTMENT	7,755	0	0	7,755
COUNTY JAIL	7,651	0	0	7,651
COUNTY CLERK	1,034	0	0	1,034
DISTRICT ATTORNEY	4,136	0	0	4,136
VICTIMS/WITNESS	1,655	0	0	1,655
EMERGENCY MANAGEMENT	2,068	0	0	2,068
OTHER DEPARTMENTS	2,068	0	0	2,068
Direct Bill	0	0	0	0
Total	93,186	42,314	1,448	49,424

CENTRAL SERVICES COST ALLOCATION PLAN
Racine County
INSURANCE



Nature and Extent of Services

Plan Name : RACINE COUNTY, WISCONSIN
Plan Year : 2008
Version : 2.0001

Racine County purchases boiler, fire and extended coverage, and employee liability insurance to protect its buildings and personnel. Additionally, the County maintains self-insurance coverage for public liability and vehicle insurance. Several departments are directly allocated/charged for their insurance coverages and thus receive no further allocation.

The costs for premiums for those insurance coverages that are not billed directly to other County departments have been identified and are allocated as follows:

- **Property Insurance**: Costs for fire and extended contents and boiler insurance coverages on the Courthouse, Law Enforcement Center, Burlington Building, and other facilities are allocated based on total building and contents values in those facilities/departments.

- **Boiler Insurance**: Costs for boiler insurance coverages on Courthouse, Law Enforcement Center, Burlington Building, and other facilities are allocated based on total building values in those facilities/departments.

- - **Employee Insurance**: These costs are allocated based on the number of employees by department.

- **Specific Insurance**: Costs are allocated directly to benefiting department

Ref.: CFR 225, Attachment B, Section 25.

CENTRAL SERVICES COST ALLOCATION PLAN

Racine County

Schedule .2 - Detail Costs To Be Allocated

Department : INSURANCE



Plan Name : RACINE COUNTY, WISCONSIN
Plan Year : 2008
Version : 2.0001

	1st Allocation	2nd Allocation	Total
Expenditures Per Financial Statement:	31,893	0	31,893
FINANCE DEPARTMENT	0	3,596	3,596
CORPORATION COUNSEL	0	5,973	5,973
COUNTY TREASURER	0	190	190
Total Allocated Additions:	0	9,759	9,759
Total To Be Allocated:	31,893	9,759	41,652

CENTRAL SERVICES COST ALLOCATION PLAN

Racine County

Schedule .3 - Costs To Be Allocated By Activity

Department : INSURANCE



Plan Name : RACINE COUNTY, WISCONSIN

Plan Year : 2008

Version : 2.0001

	Total	G/A	PROPERTY INS	BOILER INS	EMPLOYEE INS
<u>Expenses & Costs</u>					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
EMPLOYEE BONDS	3,629	0	0	0	3,629
FIRE & EXTENDED INS	21,127	0	21,127	0	0
BOILER INSURANCE	7,137	0	0	7,137	0
Total Expenditures	31,893	0	21,127	7,137	3,629
Functional Cost	31,893	0	21,127	7,137	3,629
<u>Allocation Step 1</u>					
1st Allocation	31,893	0	21,127	7,137	3,629
<u>Allocation Step 2</u>					
Inbound - All Others	9,759	0	6,465	2,186	1,108
2nd Allocation	9,759	0	6,465	2,186	1,108
Total Allocated	41,652	0	27,592	9,323	4,737

CENTRAL SERVICES COST ALLOCATION PLAN

Racine County

Schedule .3 - Costs To Be Allocated By Activity

Department : INSURANCE



Plan Name : RACINE COUNTY, WISCONSIN

Plan Year : 2008

Version : 2.0001

	SPECIFIC INS	Disallow Activity*
<u>Expenses & Costs</u>		
SALARIES & WAGES	0	0
FRINGE BENEFITS	0	0
EMPLOYEE BONDS	0	0
FIRE & EXTENDED INS	0	0
BOILER INSURANCE	0	0
Functional Cost	0	0
<u>Allocation Step 1</u>		
1st Allocation	0	0
<u>Allocation Step 2</u>		
Inbound - All Others	0	0
2nd Allocation	0	0
Total Allocated	0	0

CENTRAL SERVICES COST ALLOCATION PLAN

Racine County

Schedule .4 - Detail Activity Allocations

Department : INSURANCE



Plan Name : RACINE COUNTY, WISCONSIN

Plan Year : 2008

Version : 2.0001

Activity - PROPERTY INS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MAINTENANCE	44,733,051	20.9400	4,424		4,424	1,354	5,778
CHILD SUPPORT	55,723	0.0261	6		6	2	8
HUMAN SERVICES	29,408,389	13.7663	2,908		2,908	891	3,799
RIDGEWOOD	19,563,655	9.1579	1,935		1,935	592	2,527
SHERIFF'S DEPARTMENT	88,651,656	41.4987	8,767		8,767	2,683	11,450
HIGHWAY	12,509,614	5.8559	1,237		1,237	378	1,615
OTHER DEPARTMENTS	18,703,245	8.7552	1,850		1,850	565	2,415
Sub Total	213,625,333	100.0000	21,127	0	21,127	6,465	27,592
Total	213,625,333	100.0000	21,127	0	21,127	6,465	27,592

Allocation Basis : VALUE OF BUILDINGS & CONTENTS BY BUILDING/DEPARTMENT

Allocation Source : STATEMENT OF VALUES/INSURANCE RECORDS

CENTRAL SERVICES COST ALLOCATION PLAN

Racine County

Schedule .4 - Detail Activity Allocations

Department : INSURANCE



Plan Name : RACINE COUNTY, WISCONSIN

Plan Year : 2008

Version : 2.0001

Activity - BOILER INS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MAINTENANCE	40,105,408	22.7981	1,627		1,627	499	2,126
HUMAN SERVICES	22,785,847	12.9527	924		924	283	1,207
RIDGEWOOD	17,074,880	9.7063	693		693	212	905
SHERIFF'S DEPARTMENT	70,399,915	40.0191	2,856		2,856	875	3,731
HIGHWAY	9,612,454	5.4642	390		390	119	509
OTHER DEPARTMENTS	15,937,270	9.0596	647		647	198	845
Sub Total	175,915,774	100.0000	7,137	0	7,137	2,186	9,323
Total	175,915,774	100.0000	7,137	0	7,137	2,186	9,323

Allocation Basis : VALUE OF BUILDINGS BY BUILDING/DEPARTMENT

Allocation Source : STATEMENT OF VALUES/INSURANCE RECORDS

CENTRAL SERVICES COST ALLOCATION PLAN

Racine County

Schedule .4 - Detail Activity Allocations

Department : INSURANCE



Plan Name : RACINE COUNTY, WISCONSIN

Plan Year : 2008

Version : 2.0001

Activity - EMPLOYEE INS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MAINTENANCE	12	1.3762	50		50	15	65
COUNTY EXECUTIVE	2	0.2580	9		9	3	12
FINANCE DEPARTMENT	7	0.7741	28		28	8	36
HUMAN RESOURCES	6	0.6881	25		25	8	33
PURCHASING DEPARTMENT	3	0.3441	12		12	3	15
INFORMATION SYSTEMS	6	0.6881	25		25	8	33
PRINTING/MAIL SERVICE	1	0.1147	4		4	1	5
CORPORATION COUNSEL	5	0.6078	22		22	6	28
COUNTY TREASURER	5	0.5161	19		19	6	25
FAMILY COURT COMMISSIONER	5	0.5734	21		21	6	27
CENTRAL COURTS	34	3.8994	142		142	43	185
CHILD SUPPORT	29	3.3603	122		122	38	160
HUMAN SERVICES	167	19.0954	691		691	214	905
RIDGEWOOD	150	17.1915	624		624	190	814
SHERIFF'S DEPARTMENT	141	16.1307	585		585	179	764
DETENTION CENTER	30	3.4406	125		125	38	163
COUNTY JAIL	123	14.1065	512		512	157	669
COUNTY CLERK	4	0.4014	15		15	5	20
DISTRICT ATTORNEY	11	1.2271	45		45	13	58
VICTIMS/WITNESS	6	0.6537	24		24	7	31
VICTIM ADVOCATE	1	0.0860	3		3	1	4
EMERGENCY MANAGEMENT	1	0.1583	6		6	2	8
CODE ADMINISTRATION	10	1.0895	40		40	11	51
PARKS	28	3.2571	118		118	36	154
HIGHWAY	70	8.0178	291		291	89	380
LAND CONSERVATION	4	0.4014	15		15	5	20
OTHER DEPARTMENTS	13	1.5425	56		56	16	72
Sub Total	872	100.0000	3,629	0	3,629	1,108	4,737
Total	872	100.0000	3,629	0	3,629	1,108	4,737

CENTRAL SERVICES COST ALLOCATION PLAN

Racine County

Schedule .4 - Detail Activity Allocations

Department : INSURANCE



Detail

Plan Name : RACINE COUNTY, WISCONSIN

Plan Year : 2008

Version : 2.0001

Activity - EMPLOYEE INS

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

Allocation Source : COUNTY PERSONNEL RECORDS/BUDGET

CENTRAL SERVICES COST ALLOCATION PLAN

Racine County

Schedule .4 - Detail Activity Allocations

Department : INSURANCE



Plan Name : RACINE COUNTY, WISCONSIN
 Plan Year : 2008
 Version : 2.0001
Activity - SPECIFIC INS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
	0	0.0000					
Sub Total	0	0.0000	0	0	0	0	0
Total	0	0.0000	0	0	0	0	0

Allocation Basis : DIRECT ALLOCATION TO BENEFITING DEPARTMENT
 Allocation Source : COUNTY BLUEPRINTS/HUMAN SERVICES RECORDS

CENTRAL SERVICES COST ALLOCATION PLAN

Racine County

Schedule .5 - Allocation Summary

Department : INSURANCE



Detail

Plan Name : RACINE COUNTY, WISCONSIN

Plan Year : 2008

Version : 2.0001

Receiving Department	Total	PROPERTY INS	BOILER INS	EMPLOYEE INS	SPECIFIC INS
MAINTENANCE	7,969	5,778	2,126	65	0
COUNTY EXECUTIVE	12	0	0	12	0
FINANCE DEPARTMENT	36	0	0	36	0
HUMAN RESOURCES	33	0	0	33	0
PURCHASING DEPARTMENT	15	0	0	15	0
INFORMATION SYSTEMS	33	0	0	33	0
PRINTING/MAIL SERVICE	5	0	0	5	0
CORPORATION COUNSEL	28	0	0	28	0
COUNTY TREASURER	25	0	0	25	0
FAMILY COURT COMMISSIONER	27	0	0	27	0
CENTRAL COURTS	185	0	0	185	0
CHILD SUPPORT	168	8	0	160	0
HUMAN SERVICES	5,911	3,799	1,207	905	0
RIDGEWOOD	4,246	2,527	905	814	0
SHERIFF'S DEPARTMENT	15,945	11,450	3,731	764	0
DETENTION CENTER	163	0	0	163	0
COUNTY JAIL	669	0	0	669	0
COUNTY CLERK	20	0	0	20	0
DISTRICT ATTORNEY	58	0	0	58	0
VICTIMS/WITNESS	31	0	0	31	0
VICTIM ADVOCATE	4	0	0	4	0
EMERGENCY MANAGEMENT	8	0	0	8	0
CODE ADMINISTRATION	51	0	0	51	0
PARKS	154	0	0	154	0
HIGHWAY	2,504	1,615	509	380	0
LAND CONSERVATION	20	0	0	20	0
OTHER DEPARTMENTS	3,332	2,415	845	72	0
Direct Bill	0	0	0	0	0
Total	41,652	27,592	9,323	4,737	0

CENTRAL SERVICES COST ALLOCATION PLAN
Racine County
MAINTENANCE



Nature and Extent of Services

Plan Name : RACINE COUNTY, WISCONSIN
Plan Year : 2008
Version : 2.0001

This department contains the salaries and other operating costs for maintenance and custodial care and assistance of the Racine County Courthouse, Law Enforcement Center, Racine County Service Center, Burlington Center Building, County Schools, Ridgewood Care Center, and miscellaneous County-owned facilities.

Costs have been identified and are allocated as follows:

- **Courthouse**: Costs are allocated based on usable square footage of occupied space by department.
- **Law Enforcement Center**: Costs are allocated based on usable square footage of occupied space by department.
- **Service Center**: Costs are allocated based on useable square footage of occupied space by department. Costs previously billed as rent have been appropriately offset against allocated costs.
- **Burlington Center**: Costs associated with the janitorial services provided at this facility are allocated based on usable square footage of occupied space.
- **County Schools**: Costs are allocated directly to the benefiting department. Amounts previously billed have been appropriately offset against allocated costs.
- **Patrol Station**: Costs are allocated directly to the benefiting department.
- **Specific Maintenance**: Costs are allocated to benefiting departments based on salaries and utilities expended by building.

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

CENTRAL SERVICES COST ALLOCATION PLAN

Racine County

Schedule .2 - Detail Costs To Be Allocated

Department : MAINTENANCE



Plan Name : RACINE COUNTY, WISCONSIN

Plan Year : 2008

Version : 2.0001

	1st Allocation	2nd Allocation	Total
Expenditures Per Financial Statement:	3,098,398	0	3,098,398
BUILDING USE	3,447	1	3,448
EQUIPMENT USE	4,142	22	4,164
INSURANCE	6,101	1,868	7,969
MAINTENANCE	0	6,701	6,701
COUNTY EXECUTIVE	0	6,398	6,398
FINANCE DEPARTMENT	0	31,654	31,654
HUMAN RESOURCES	0	8,741	8,741
PURCHASING DEPARTMENT	0	28,561	28,561
INFORMATION SYSTEMS	0	5,748	5,748
PRINTING/MAIL SERVICE	0	297	297
CORPORATION COUNSEL	0	2,737	2,737
COUNTY TREASURER	0	2,324	2,324
Total Allocated Additions:	13,690	95,052	108,742
BUILDING VANDALISM REIMB	0	0	0
MISC REVENUE	0	0	0
Total Departmental Cost Adjustments:	0	0	0
Total To Be Allocated:	3,112,088	95,052	3,207,140

CENTRAL SERVICES COST ALLOCATION PLAN

Racine County

Schedule .3 - Costs To Be Allocated By Activity

Department : MAINTENANCE



Plan Name : RACINE COUNTY, WISCONSIN

Plan Year : 2008

Version : 2.0001

	Total	G/A	COURTHOUSE	LAW ENF CENTER	SERVICE CENTER
Expenses & Costs					
SALARIES & WAGES	656,855	200,804	78,836	274,709	96,917
FRINGE BENEFITS	299,188	91,463	35,909	125,126	44,144
NL PREVENTIVE REPAIRS	32,884	0	10,968	15,748	6,168
NL BUILDING REPAIRS	171,993	0	56,959	98,420	16,614
WASTE DISPOSAL	13,213	0	2,747	7,608	2,858
JANITORIAL	97,804	0	49,940	47,864	0
PEST CONTROL	1,688	0	0	479	1,209
WATER/SEWAGE	121,131	0	2,931	105,536	10,387
MAINTENANCE CONTRACTS	7,800	0	0	0	7,800
FIRE ALARMS	1,492	0	452	655	385
BUILDING AUTOMATION	226,390	0	15,351	126,200	84,839
BUILDING PATROL	9,976	0	4,988	0	4,988
HVAC	20,645	0	2,811	0	17,834
COURTHOUSE CLOCKS	0	0	0	0	0
ELEVATORS	51,563	0	18,420	26,903	6,240
MATS	1,197	0	0	1,197	0
TELEPHONE	3,879	1,186	466	1,622	572
PUBLIC LIABILITY EXPENSE	8,100	0	3,078	4,058	964
TRAVEL	2,664	814	320	1,114	393
TRAINING	6,846	2,093	822	2,863	1,010
OFFICE SUPPLIES	810	0	768	0	42
COPY COSTS	1,081	330	130	453	159
PRINTING	27	8	3	12	4
PUBLICATIONS	1,122	343	135	468	166
POSTAGE	0	0	0	0	0
DUES	373	114	45	156	55
UNIFORMS	1,163	0	813	250	100
EQUIPMENT SUPPLIES	864	0	864	0	0
MAINTENANCE SUPPLIES	15,494	0	8,213	6,445	836
JANITORIAL SUPPLIES	30,734	0	8,275	5,376	17,083
NATURAL GAS	499,760	0	101,281	248,431	128,539
ELECTRIC	811,662	0	120,695	432,313	234,036
EQUIPMENT REPAIRS	0	0	0	0	0

CENTRAL SERVICES COST ALLOCATION PLAN

Racine County

Schedule .3 - Costs To Be Allocated By Activity

Department : MAINTENANCE



Plan Name : RACINE COUNTY, WISCONSIN

Plan Year : 2008

Version : 2.0001

	Total	G/A	COURTHOUSE	LAW ENF CENTER	SERVICE CENTER
Total Expenditures	3,098,398	297,155	526,220	1,534,006	684,342
Cost Adjustments					
BUILDING VANDALISM REIMB	0	0	0	0	0
MISC REVENUE	0	0	0	0	0
Functional Cost	2,801,243	0	526,220	1,534,006	684,342
Allocation Step 1					
Inbound - 03 INSURANCE BOILER IN	1,627	0	1,007	579	0
Inbound - 03 INSURANCE PROPERTY	4,424	0	2,739	1,581	0
Inbound - All Others	7,639	0	1,436	4,183	1,866
Reallocate Admin Costs	297,155	(297,155)	56,097	162,604	72,439
Unallocated Costs	0	0	0	0	0
1st Allocation	3,112,088	0	587,499	1,702,953	758,647
Allocation Step 2					
Inbound - 03 INSURANCE BOILER IN	499	0	308	178	0
Inbound - 03 INSURANCE PROPERTY	1,354	0	837	484	0
Inbound - 12 COUNTY TREASURER	2,324	849	217	968	286
Inbound - 06 FINANCE DEPARTMEN	31,654	0	4,658	20,807	6,142
Inbound - 08 PURCHASING DEPARTM	28,561	0	3,932	17,579	7,010
Inbound - All Others	30,660	0	5,785	16,795	7,470
Reallocate Admin Costs	849	(849)	160	465	207
Unallocated Costs	0	0	0	0	0
2nd Allocation	95,052	0	15,897	57,276	21,115
Total Allocated	3,207,140	0	603,396	1,760,229	779,762

CENTRAL SERVICES COST ALLOCATION PLAN

Racine County

Schedule .3 - Costs To Be Allocated By Activity

Department : MAINTENANCE



Plan Name : RACINE COUNTY, WISCONSIN

Plan Year : 2008

Version : 2.0001

	BURLINGTON CTR	PATROL STATION	SPECIFIC MAINT	Disallow Activity*
Expenses & Costs				
SALARIES & WAGES	1,644	0	3,945	0
FRINGE BENEFITS	749	0	1,797	0
NL PREVENTIVE REPAIRS	0	0	0	0
NL BUILDING REPAIRS	0	0	0	0
WASTE DISPOSAL	0	0	0	0
JANITORIAL	0	0	0	0
PEST CONTROL	0	0	0	0
WATER/SEWAGE	667	1,610	0	0
MAINTENANCE CONTRACTS	0	0	0	0
FIRE ALARMS	0	0	0	0
BUILDING AUTOMATION	0	0	0	0
BUILDING PATROL	0	0	0	0
HVAC	0	0	0	0
COURTHOUSE CLOCKS	0	0	0	0
ELEVATORS	0	0	0	0
MATS	0	0	0	0
TELEPHONE	10	0	23	0
PUBLIC LIABILITY EXPENSE	0	0	0	0
TRAVEL	7	0	16	0
TRAINING	17	0	41	0
OFFICE SUPPLIES	0	0	0	0
COPY COSTS	3	0	6	0
PRINTING	0	0	0	0
PUBLICATIONS	3	0	7	0
POSTAGE	0	0	0	0
DUES	1	0	2	0
UNIFORMS	0	0	0	0
EQUIPMENT SUPPLIES	0	0	0	0
MAINTENANCE SUPPLIES	0	0	0	0
JANITORIAL SUPPLIES	0	0	0	0
NATURAL GAS	4,392	17,117	0	0
ELECTRIC	12,973	11,645	0	0
EQUIPMENT REPAIRS	0	0	0	0

CENTRAL SERVICES COST ALLOCATION PLAN

Racine County

Schedule .3 - Costs To Be Allocated By Activity

Department : MAINTENANCE



Plan Name : RACINE COUNTY, WISCONSIN

Plan Year : 2008

Version : 2.0001

	BURLINGTON CTR	PATROL STATION	SPECIFIC MAINT	Disallow Activity*
Total Expenditures	20,466	30,372	5,837	0
Cost Adjustments				
BUILDING VANDALISM REIMB	0	0	0	0
MISC REVENUE	0	0	0	0
Functional Cost	20,466	30,372	5,837	0
Allocation Step 1				
Inbound - 03 INSURANCE BOILER IN	41	0	0	0
Inbound - 03 INSURANCE PROPERTY	104	0	0	0
Inbound - All Others	55	83	16	0
Reallocate Admin Costs	2,182	3,215	618	0
Unallocated Costs	0	0	0	0
1st Allocation	22,848	33,670	6,471	0
Allocation Step 2				
Inbound - 03 INSURANCE BOILER IN	13	0	0	0
Inbound - 03 INSURANCE PROPERTY	33	0	0	0
Inbound - 12 COUNTY TREASURER	4	0	0	0
Inbound - 06 FINANCE DEPARTMEN	47	0	0	0
Inbound - 08 PURCHASING DEPARTM	40	0	0	0
Inbound - All Others	223	328	59	0
Reallocate Admin Costs	6	9	2	0
Unallocated Costs	0	0	0	0
2nd Allocation	366	337	61	0
Total Allocated	23,214	34,007	6,532	0

CENTRAL SERVICES COST ALLOCATION PLAN

Racine County

Schedule .4 - Detail Activity Allocations

Department : MAINTENANCE



Plan Name : RACINE COUNTY, WISCONSIN

Plan Year : 2008

Version : 2.0001

Activity - COURTHOUSE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MAINTENANCE	918	1.1405	6,701		6,701		6,701
COUNTY EXECUTIVE	1,100	1.3674	8,034		8,034	219	8,253
FINANCE DEPARTMENT	2,952	3.6690	21,556		21,556	590	22,146
PURCHASING DEPARTMENT	536	0.6663	3,914		3,914	106	4,020
INFORMATION SYSTEMS	6,987	8.6852	51,025		51,025	1,395	52,420
PRINTING/MAIL SERVICE	1,247	1.5495	9,103		9,103	250	9,353
CORPORATION COUNSEL	1,416	1.7596	10,337		10,337	283	10,620
COUNTY TREASURER	1,303	1.6191	9,512		9,512	261	9,773
FAMILY COURT COMMISSIONER	6,869	8.5389	50,166		50,166	1,374	51,540
CENTRAL COURTS	27,497	34.1815	200,817		200,817	5,498	206,315
COUNTY CLERK	1,701	2.1145	12,422		12,422	340	12,762
DISTRICT ATTORNEY	5,965	7.4145	43,559		43,559	1,192	44,751
VICTIMS/WITNESS	3,303	4.1053	24,119		24,119	660	24,779
VICTIM ADVOCATE	238	0.2959	1,738		1,738	48	1,786
DISPUTE RESOLUTION	584	0.7257	4,264		4,264	116	4,380
EMERGENCY MANAGEMENT	593	0.7372	4,332		4,332	118	4,450
OTHER DEPARTMENTS	17,239	21.4298	125,900		125,900	3,447	129,347
Sub Total	80,444	100.0000	587,499	0	587,499	15,897	603,396
Total	80,444	100.0000	587,499	0	587,499	15,897	603,396

Allocation Basis : USABLE SQUARE FOOTAGE OF OCCUPIED SPACE

Allocation Source : COUNTY BLUEPRINTS/BUILDINGS & FACILITIES RECORDS

CENTRAL SERVICES COST ALLOCATION PLAN

Racine County

Schedule .4 - Detail Activity Allocations

Department : MAINTENANCE



Plan Name : RACINE COUNTY, WISCONSIN

Plan Year : 2008

Version : 2.0001

Activity - LAW ENF CENTER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CENTRAL COURTS	43,543	21.0418	358,332		358,332	12,052	370,384
SHERIFF'S DEPARTMENT	17,641	8.5247	145,171		145,171	4,884	150,055
COUNTY JAIL	143,751	69.4670	1,182,991		1,182,991	39,789	1,222,780
EMERGENCY MANAGEMENT	2,000	0.9665	16,459		16,459	551	17,010
Sub Total	206,934	100.0000	1,702,953	0	1,702,953	57,276	1,760,229
Total	206,934	100.0000	1,702,953	0	1,702,953	57,276	1,760,229

Allocation Basis : USABLE SQUARE FOOTAGE OF OCCUPIED SPACE

Allocation Source : COUNTY BLUEPRINTS/BUILDINGS & FACILITIES RECORDS

CENTRAL SERVICES COST ALLOCATION PLAN

Racine County

Schedule .4 - Detail Activity Allocations

Department : MAINTENANCE



Plan Name : RACINE COUNTY, WISCONSIN

Plan Year : 2008

Version : 2.0001

Activity - SERVICE CENTER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HUMAN RESOURCES	2,415	2.6470	20,080		20,080	559	20,639
HUMAN SERVICES	56,097	61.4849	466,454	(232,412)	234,042	12,980	247,022
DETENTION CENTER	23,575	25.8393	196,029		196,029	5,455	201,484
DEPT OF WORKFORCE DEVELOPMENT	2,415	2.6470	20,080	(17,289)	2,791	559	3,350
GATEWAY TECHNICAL COLLEGE	966	1.0588	8,033	(2,470)	5,563	224	5,787
W-2 CONTRACT AGENCY	966	1.0588	8,033		8,033	224	8,257
KAISER GROUP	966	1.0588	8,033		8,033	224	8,257
KIND-CARE	242	0.2652	2,012		2,012	57	2,069
CHILDREN FIRST	870	0.9536	7,235		7,235	202	7,437
OTHER DEPARTMENTS	2,725	2.9867	22,658		22,658	631	23,289
Sub Total	91,237	100.0000	758,647	(252,171)	506,476	21,115	527,591
Direct Billed				252,171	252,171	0	252,171
Total	91,237	100.0000	758,647	0	758,647	21,115	779,762

Allocation Basis : USABLE SQUARE FOOTAGE OF OCCUPIED SPACE

Allocation Source : COUNTY BLUEPRINTS/HUMAN SERVICES RECORDS

CENTRAL SERVICES COST ALLOCATION PLAN

Racine County

Schedule .4 - Detail Activity Allocations

Department : MAINTENANCE



Detail

Plan Name : RACINE COUNTY, WISCONSIN

Plan Year : 2008

Version : 2.0001

Activity - BURLINGTON CTR

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COUNTY EXECUTIVE	72	0.6000	137		137		137
HUMAN SERVICES	8,536	71.1333	16,254		16,254	265	16,519
SHERIFF'S DEPARTMENT	120	1.0000	228		228	1	229
DEPT OF WORKFORCE DEVELOPMENT	2,000	16.6667	3,808		3,808	62	3,870
OTHER DEPARTMENTS	1,272	10.6000	2,421		2,421	38	2,459
Sub Total	12,000	100.0000	22,848	0	22,848	366	23,214
Total	12,000	100.0000	22,848	0	22,848	366	23,214

Allocation Basis : USABLE SQUARE FOOTAGE OF OCCUPIED SPACE

Allocation Source : COUNTY BLUEPRINTS/BUILDINGS & FACILITIES RECORDS

CENTRAL SERVICES COST ALLOCATION PLAN

Racine County

Schedule .4 - Detail Activity Allocations

Department : MAINTENANCE



Plan Name : RACINE COUNTY, WISCONSIN

Plan Year : 2008

Version : 2.0001

Activity - PATROL STATION

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SHERIFF'S DEPARTMENT	100	100.0000	33,670		33,670	337	34,007
Sub Total	100	100.0000	33,670	0	33,670	337	34,007
Total	100	100.0000	33,670	0	33,670	337	34,007

Allocation Basis : DIRECT ALLOCATION TO BENEFITING DEPARTMENT

Allocation Source : PERSONNEL ACTIVITY REPORTS/CTY FINANCIAL RECORDS

CENTRAL SERVICES COST ALLOCATION PLAN

Racine County

Schedule .4 - Detail Activity Allocations

Department : MAINTENANCE



Plan Name : RACINE COUNTY, WISCONSIN

Plan Year : 2008

Version : 2.0001

Activity - SPECIFIC MAINT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
OTHER DEPARTMENTS	1	100.0000	6,471		6,471	61	6,532
Sub Total	1	100.0000	6,471	0	6,471	61	6,532
Total	1	100.0000	6,471	0	6,471	61	6,532

Allocation Basis : DIRECT ALLOCATION TO BENEFITING DEPARTMENT

Allocation Source : PERSONNEL ACTIVITY REPORTS/CTY FINANCIAL RECORDS

CENTRAL SERVICES COST ALLOCATION PLAN

Racine County

Schedule .5 - Allocation Summary

Department : MAINTENANCE



Detail

Plan Name : RACINE COUNTY, WISCONSIN

Plan Year : 2008

Version : 2.0001

Receiving Department	Total	COURTHOUSE	LAW ENF CENTER	SERVICE CENTER	BURLINGTON CTR	PATROL STATION
MAINTENANCE	6,701	6,701	0	0	0	0
COUNTY EXECUTIVE	8,390	8,253	0	0	137	0
FINANCE DEPARTMENT	22,146	22,146	0	0	0	0
HUMAN RESOURCES	20,639	0	0	20,639	0	0
PURCHASING DEPARTMENT	4,020	4,020	0	0	0	0
INFORMATION SYSTEMS	52,420	52,420	0	0	0	0
PRINTING/MAIL SERVICE	9,353	9,353	0	0	0	0
CORPORATION COUNSEL	10,620	10,620	0	0	0	0
COUNTY TREASURER	9,773	9,773	0	0	0	0
FAMILY COURT COMMISSIONER	51,540	51,540	0	0	0	0
CENTRAL COURTS	576,699	206,315	370,384	0	0	0
HUMAN SERVICES	263,541	0	0	247,022	16,519	0
SHERIFF'S DEPARTMENT	184,291	0	150,055	0	229	34,007
DETENTION CENTER	201,484	0	0	201,484	0	0
COUNTY JAIL	1,222,780	0	1,222,780	0	0	0
COUNTY CLERK	12,762	12,762	0	0	0	0
DISTRICT ATTORNEY	44,751	44,751	0	0	0	0
VICTIMS/WITNESS	24,779	24,779	0	0	0	0
VICTIM ADVOCATE	1,786	1,786	0	0	0	0
DISPUTE RESOLUTION	4,380	4,380	0	0	0	0
EMERGENCY MANAGEMENT	21,460	4,450	17,010	0	0	0
DEPT OF WORKFORCE DEVELOPMENT	7,220	0	0	3,350	3,870	0
GATEWAY TECHNICAL COLLEGE	5,787	0	0	5,787	0	0
W-2 CONTRACT AGENCY	8,257	0	0	8,257	0	0
KAISER GROUP	8,257	0	0	8,257	0	0
KIND-CARE	2,069	0	0	2,069	0	0
CHILDREN FIRST	7,437	0	0	7,437	0	0
OTHER DEPARTMENTS	161,627	129,347	0	23,289	2,459	0
Direct Bill	252,171	0	0	252,171	0	0
Total	3,207,140	603,396	1,760,229	779,762	23,214	34,007

CENTRAL SERVICES COST ALLOCATION PLAN

Racine County

Schedule .5 - Allocation Summary

Department : MAINTENANCE



Detail

Plan Name : RACINE COUNTY, WISCONSIN

Plan Year : 2008

Version : 2.0001

Receiving Department	SPECIFIC MAINT
MAINTENANCE	0
COUNTY EXECUTIVE	0
FINANCE DEPARTMENT	0
HUMAN RESOURCES	0
PURCHASING DEPARTMENT	0
INFORMATION SYSTEMS	0
PRINTING/MAIL SERVICE	0
CORPORATION COUNSEL	0
COUNTY TREASURER	0
FAMILY COURT COMMISSIONER	0
CENTRAL COURTS	0
HUMAN SERVICES	0
SHERIFF'S DEPARTMENT	0
DETENTION CENTER	0
COUNTY JAIL	0
COUNTY CLERK	0
DISTRICT ATTORNEY	0
VICTIMS/WITNESS	0
VICTIM ADVOCATE	0
DISPUTE RESOLUTION	0
EMERGENCY MANAGEMENT	0
DEPT OF WORKFORCE DEVELOPMENT	0
GATEWAY TECHNICAL COLLEGE	0
W-2 CONTRACT AGENCY	0
KAISER GROUP	0
KIND-CARE	0
CHILDREN FIRST	0
OTHER DEPARTMENTS	6,532
Direct Bill	0
Total	6,532

CENTRAL SERVICES COST ALLOCATION PLAN

Racine County

COUNTY EXECUTIVE

Nature and Extent of Services



Plan Name : RACINE COUNTY, WISCONSIN

Plan Year : 2008

Version : 2.0001

The County Executive's Office coordinates and directs all administrative functions of County government not otherwise vested by law in boards, commissions, or other elected officials. This office also processes and controls the County budget, working directly with departments on budget preparation, and in monitoring budget performance during the year. Costs associated with these day-to-day management activities are allocated to departments based on an analysis of effort devoted by the County Executive and staff during 2008.

The County also contracts with outside consulting firms on special studies and projects. These costs have been analyzed and are allocated to benefit departments based on consultant invoices.

All other costs and activities that are considered General Government have been allocated to "Other Departments" and have therefore been properly removed from further allocation.

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

CENTRAL SERVICES COST ALLOCATION PLAN

Racine County

Schedule .2 - Detail Costs To Be Allocated

Department : COUNTY EXECUTIVE



Plan Name : RACINE COUNTY, WISCONSIN
Plan Year : 2008
Version : 2.0001

	1st Allocation	2nd Allocation	Total
Expenditures Per Financial Statement:	255,323	0	255,323
BUILDING USE	4,223	1	4,224
EQUIPMENT USE	411	2	413
INSURANCE	9	3	12
MAINTENANCE	8,171	219	8,390
FINANCE DEPARTMENT	0	3,068	3,068
HUMAN RESOURCES	0	1,639	1,639
PURCHASING DEPARTMENT	0	84	84
INFORMATION SYSTEMS	0	5,817	5,817
PRINTING/MAIL SERVICE	0	308	308
CORPORATION COUNSEL	0	46,273	46,273
COUNTY TREASURER	0	290	290
Total Allocated Additions:	<u>12,814</u>	<u>57,704</u>	<u>70,518</u>
Total To Be Allocated:	268,137	57,704	325,841

CENTRAL SERVICES COST ALLOCATION PLAN

Racine County

Schedule .3 - Costs To Be Allocated By Activity

Department : COUNTY EXECUTIVE



Plan Name : RACINE COUNTY, WISCONSIN

Plan Year : 2008

Version : 2.0001

	Total	G/A	EXECUTIVE ADMIN	GENERAL GOVT*	Disallow Activity*
<u>Expenses & Costs</u>					
SALARIES & WAGES	165,364	0	165,364	0	0
FRINGE BENEFITS	66,069	0	66,069	0	0
CONSULTANTS	1,044	0	0	1,044	0
TELEPHONE	1,122	0	1,122	0	0
PUBLIC LIABILITY INS	2,067	0	2,067	0	0
TRAVEL	9,740	0	9,740	0	0
WOMENS COMMISSION	0	0	0	0	0
EXECUTIVE EXPENSE	958	0	0	958	0
CONFERENCES	500	0	500	0	0
DISCRETIONARY ACCOUNT	5,761	0	0	5,761	0
OFFICE SUPPLIES	241	0	241	0	0
COPY COST	250	0	250	0	0
PRINTING	892	0	892	0	0
PUBLICATIONS	537	0	537	0	0
POSTAGE	0	0	0	0	0
DUES	778	0	778	0	0
OPEERATION SUPPLIES	0	0	0	0	0
STUDIES	0	0	0	0	0
EQUIPMENT	0	0	0	0	0
Total Expenditures	255,323	0	247,560	7,763	0
Functional Cost	255,323	0	247,560	7,763	0
<u>Allocation Step 1</u>					
Inbound - All Others	12,814	0	12,425	389	0
Unallocated Costs	(8,152)	0	0	(8,152)	0
1st Allocation	259,985	0	259,985	0	0
<u>Allocation Step 2</u>					
Inbound - All Others	57,704	0	55,954	1,750	0
Unallocated Costs	(1,750)	0	0	(1,750)	0
2nd Allocation	55,954	0	55,954	0	0
Total Allocated	315,939	0	315,939	0	0

CENTRAL SERVICES COST ALLOCATION PLAN

Racine County

Schedule .4 - Detail Activity Allocations

Department : COUNTY EXECUTIVE



Plan Name : RACINE COUNTY, WISCONSIN

Plan Year : 2008

Version : 2.0001

Activity - EXECUTIVE ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MAINTENANCE	4,191	2.4608	6,398		6,398		6,398
FINANCE DEPARTMENT	12,935	7.5957	19,749		19,749	4,363	24,112
HUMAN RESOURCES	9,778	5.7419	14,929		14,929	3,294	18,223
PURCHASING DEPARTMENT	3,712	2.1799	5,667		5,667	1,252	6,919
INFORMATION SYSTEMS	8,745	5.1349	13,349		13,349	2,946	16,295
CORPORATION COUNSEL	9,702	5.6968	14,811		14,811	3,266	18,077
COUNTY TREASURER	918	0.5393	1,402		1,402	309	1,711
FAMILY COURT COMMISSIONER	957	0.5619	1,461		1,461	321	1,782
CENTRAL COURTS	5,148	3.0227	7,858		7,858	1,734	9,592
CHILD SUPPORT	3,272	1.9215	4,996		4,996	1,103	6,099
HUMAN SERVICES	12,649	7.4276	19,311		19,311	4,261	23,572
RIDGEWOOD	7,942	4.6633	12,123		12,123	2,674	14,797
SHERIFF'S DEPARTMENT	12,534	7.3599	19,134		19,134	4,222	23,356
DETENTION CENTER	3,272	1.9215	4,996		4,996	1,103	6,099
COUNTY JAIL	11,577	6.7980	17,674		17,674	3,900	21,574
COUNTY CLERK	918	0.5393	1,402		1,402	309	1,711
DISTRICT ATTORNEY	18,364	10.7833	28,034		28,034	6,185	34,219
VICTIMS/WITNESS	918	0.5393	1,402		1,402	309	1,711
EMERGENCY MANAGEMENT	6,792	3.9885	10,369		10,369	2,289	12,658
HARBOR/MARINA	5,109	3.0001	7,800		7,800	1,723	9,523
CODE ADMINISTRATION	478	0.2809	731		731	162	893
UW EXTENSION	1,397	0.8203	2,133		2,133	470	2,603
PARKS	2,794	1.6405	4,265		4,265	942	5,207
HIGHWAY	2,832	1.6631	4,324		4,324	954	5,278
LAKESHORES LIBRARY	880	0.5168	1,343		1,343	296	1,639
OTHER DEPARTMENTS	22,483	13.2022	34,324		34,324	7,567	41,891
Sub Total	170,300	100.0000	259,985	0	259,985	55,954	315,939
Total	170,300	100.0000	259,985	0	259,985	55,954	315,939

CENTRAL SERVICES COST ALLOCATION PLAN
Racine County
Schedule .4 - Detail Activity Allocations



Plan Name : RACINE COUNTY, WISCONSIN
Plan Year : 2008
Version : 2.0001
Activity - EXECUTIVE ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed
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Allocation Basis : ANALYSIS OF EFFORT EXPENDED BY DEPARTMENT
Allocation Source : COUNTY EXECUTIVE & STAFF

CENTRAL SERVICES COST ALLOCATION PLAN

Racine County

Schedule .5 - Allocation Summary

Department : COUNTY EXECUTIVE



Detail

Plan Name : RACINE COUNTY, WISCONSIN

Plan Year : 2008

Version : 2.0001

Receiving Department	Total	EXECUTIVE ADMIN
MAINTENANCE	6,398	6,398
FINANCE DEPARTMENT	24,112	24,112
HUMAN RESOURCES	18,223	18,223
PURCHASING DEPARTMENT	6,919	6,919
INFORMATION SYSTEMS	16,295	16,295
CORPORATION COUNSEL	18,077	18,077
COUNTY TREASURER	1,711	1,711
FAMILY COURT COMMISSIONER	1,782	1,782
CENTRAL COURTS	9,592	9,592
CHILD SUPPORT	6,099	6,099
HUMAN SERVICES	23,572	23,572
RIDGEWOOD	14,797	14,797
SHERIFF'S DEPARTMENT	23,356	23,356
DETENTION CENTER	6,099	6,099
COUNTY JAIL	21,574	21,574
COUNTY CLERK	1,711	1,711
DISTRICT ATTORNEY	34,219	34,219
VICTIMS/WITNESS	1,711	1,711
EMERGENCY MANAGEMENT	12,658	12,658
HARBOR/MARINA	9,523	9,523
CODE ADMINISTRATION	893	893
UW EXTENSION	2,603	2,603
PARKS	5,207	5,207
HIGHWAY	5,278	5,278
LAKESHORES LIBRARY	1,639	1,639
OTHER DEPARTMENTS	41,891	41,891
Direct Bill	0	0
Total	315,939	315,939

CENTRAL SERVICES COST ALLOCATION PLAN
Racine County
FINANCE DEPARTMENT
Nature and Extent of Services



Plan Name : RACINE COUNTY, WISCONSIN
Plan Year : 2008
Version : 2.0001

The Finance Department has responsibility for maintaining the general financial books of accounts and the County's payroll system. Additionally, the Finance Department assists the County Executive in preparing the annual Executive Budget, monitoring, and controlling the day-to-day financial operations of the County, and in analyzing the potential fiscal impact of County policy initiatives and proposed federal and state activities.

In addition to the operating costs associated with that office, departmental costs include audit fees, cost allocation plan fees, tax assessment fees, and fixed asset fees. For plan purposes, the department has been functionalized and the costs are allocated as follows:

- **Budget**: Costs are allocated based on the total number of expenditures transactions by department during 2008.
- **Accounting**: Costs are allocated based on the total number of expenditure transactions by department during 2008. Weighting has been given to Ridgewood, Highway, and Parks due to reduced effort required on behalf of Finance Department staff.
- **Payroll**: Costs are allocated based on the total number of payroll checks issued by department during 2008. Weighting has been given to Ridgewood, Highway, and Parks due to reduced effort required on behalf of Finance Department staff.
- **Purchasing**: Costs are allocated directly to Purchasing for subsequent reallocation.
- **Audit**: Costs for the annual independent audit are allocated based on the total number of general checks by department in 2008.
- **Cost Plan**: Costs for the preparation of the County's central services cost allocation plan are allocated based on the percent of consultant effort expended by department.
- **Specific Finance**: Costs associated with specific expenses related to the support of particular departments are allocated accordingly based on 2008 activity.
- **Copier Pool**: Costs, net of revenue, associated with the operation and oversight of the County's Copier Pool are allocated based on copy charges to departments in 2008.

All other costs are considered "General Government" and have been properly disallowed from further allocation.

Ref.: CFR 225, Attachment B, Sections 1, 5, 9, 11 and 23.

CENTRAL SERVICES COST ALLOCATION PLAN

Racine County

Schedule .2 - Detail Costs To Be Allocated

Department : FINANCE DEPARTMENT



Plan Name : RACINE COUNTY, WISCONSIN
 Plan Year : 2008
 Version : 2.0001

	1st Allocation	2nd Allocation	Total
Expenditures Per Financial Statement:	890,896	0	890,896
COPIER POOL-CAP EQPT	(134,395)	0	(134,395)
Total Deductions:	(134,395)	0	(134,395)
BUILDING USE	11,088	3	11,091
EQUIPMENT USE	22,628	118	22,746
INSURANCE	28	8	36
MAINTENANCE	21,556	590	22,146
COUNTY EXECUTIVE	19,749	4,363	24,112
FINANCE DEPARTMENT	0	16,452	16,452
HUMAN RESOURCES	0	4,918	4,918
PURCHASING DEPARTMENT	0	43,772	43,772
INFORMATION SYSTEMS	0	121,357	121,357
PRINTING/MAIL SERVICE	0	502	502
CORPORATION COUNSEL	0	18,445	18,445
COUNTY TREASURER	0	1,329	1,329
Total Allocated Additions:	75,049	211,857	286,906
COPIER POOL-EQPT LEASE	67,338	0	67,338
COPIER POOL-MAINT CNTRCT	69,320	0	69,320
COPIER POOL-TONER	874	0	874
COPIER POOL-PAPER	3,318	0	3,318
COPIER POOL-REVENUE	(180,630)	0	(180,630)
Total Departmental Cost Adjustments:	(39,780)	0	(39,780)
Total To Be Allocated:	791,770	211,857	1,003,627

CENTRAL SERVICES COST ALLOCATION PLAN

Racine County

Schedule .3 - Costs To Be Allocated By Activity

Department : FINANCE DEPARTMENT



Plan Name : RACINE COUNTY, WISCONSIN

Plan Year : 2008

Version : 2.0001

	Total	G/A	BUDGET	ACCOUNTING	PAYROLL
<u>Expenses & Costs</u>					
SALARIES & WAGES	452,719	59,261	112,546	153,336	123,049
FRINGE BENEFITS	175,514	22,975	43,633	59,446	47,705
TEMPORARY HELP	0	0	0	0	0
CONSULTANTS-AM APPRSL	6,750	0	0	0	0
AUDIT	79,724	0	0	0	0
NL INTERNAL AUDIT SERV	10,000	0	0	0	0
INDIRECT COSTS	7,750	0	0	0	0
TELEPHONE	5,162	676	1,283	1,748	1,403
PUBLIC LIABILITY INS	5,659	741	1,407	1,916	1,538
TRAVEL	818	107	203	278	222
CONFERENCES	7,789	1,020	1,936	2,638	2,117
OFFICE SUPPLIES	1,194	156	297	404	325
OFFICE SUPPLIES-PAPER	2,569	336	639	870	698
COPY COST	1,361	178	338	461	370
PRINTING	508	66	126	173	138
PUBLICATIONS	1,493	195	371	506	406
POSTAGE	0	0	0	0	0
DUES	559	73	139	189	152
EQUIPMENT	541	71	134	184	147
GARNESHMENT REVENUE	(3,609)	0	0	0	(3,609)
COPIER POOL-CAP EQPT	134,395	0	0	0	0
Total Expenditures	890,896	85,855	163,052	222,149	174,661
<u>Cost Adjustments</u>					
COPIER POOL-EQPT LEASE	67,338	0	0	0	0
COPIER POOL-MAINT CNTRCT	69,320	0	0	0	0
COPIER POOL-TONER	874	0	0	0	0
COPIER POOL-PAPER	3,318	0	0	0	0
COPIER POOL-REVENUE	(180,630)	0	0	0	0
Functional Cost	630,866	0	163,052	222,149	174,661
<u>Allocation Step 1</u>					
Inbound - All Others	75,049	0	19,397	26,435	20,778
Reallocate Admin Costs	85,855	(85,855)	22,190	30,234	23,770
Unallocated Costs	(134,617)	0	0	0	0

CENTRAL SERVICES COST ALLOCATION PLAN

Racine County

Schedule .3 - Costs To Be Allocated By Activity

Department : FINANCE DEPARTMENT



Plan Name : RACINE COUNTY, WISCONSIN

Plan Year : 2008

Version : 2.0001

	Total	G/A	BUDGET	ACCOUNTING	PAYROLL
1st Allocation	791,548	0	204,639	278,818	219,209
<u>Allocation Step 2</u>					
Inbound - 06 FINANCE DEPARTMEN	8,381	2,616	0	0	0
Inbound - 06 FINANCE DEPARTMEN	1,972	615	0	0	0
Inbound - 06 FINANCE DEPARTMEN	4,037	1,261	0	0	0
Inbound - 09 PRINTING/MAIL SERVI	502	465	0	0	0
Inbound - 12 COUNTY TREASURER	1,329	740	0	0	0
Inbound - 08 PURCHASING DEPARTM	43,772	4,811	0	0	0
Inbound - 10 INFORMATION SYSTEM	121,357	0	0	68,244	53,113
Inbound - All Others	30,507	0	7,885	10,744	8,443
Reallocate Admin Costs	10,508	(10,508)	2,715	3,702	2,910
Unallocated Costs	(9)	0	0	0	0
2nd Allocation	211,848	0	10,600	82,690	64,466
Total Allocated	1,003,396	0	215,239	361,508	283,675

CENTRAL SERVICES COST ALLOCATION PLAN

Racine County

Schedule .3 - Costs To Be Allocated By Activity

Department : FINANCE DEPARTMENT



Plan Name : RACINE COUNTY, WISCONSIN

Plan Year : 2008

Version : 2.0001

	PURCHASING	AUDIT	COST PLAN	FIXED ASSETS	SPECIFIC FINANCE
<u>Expenses & Costs</u>					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
TEMPORARY HELP	0	0	0	0	0
CONSULTANTS-AM APPRSL	0	0	0	6,750	0
AUDIT	0	79,546	0	0	0
NL INTERNAL AUDIT SERV	0	0	0	0	10,000
INDIRECT COSTS	0	0	7,750	0	0
TELEPHONE	0	0	0	0	0
PUBLIC LIABILITY INS	0	0	0	0	0
TRAVEL	0	0	0	0	0
CONFERENCES	0	0	0	0	0
OFFICE SUPPLIES	0	0	0	0	0
OFFICE SUPPLIES-PAPER	0	0	0	0	0
COPY COST	0	0	0	0	0
PRINTING	0	0	0	0	0
PUBLICATIONS	0	0	0	0	0
POSTAGE	0	0	0	0	0
DUES	0	0	0	0	0
EQUIPMENT	0	0	0	0	0
GARNESHMENT REVENUE	0	0	0	0	0
COPIER POOL-CAP EQPT	0	0	0	0	0
Total Expenditures	0	79,546	7,750	6,750	10,000
<u>Cost Adjustments</u>					
COPIER POOL-EQPT LEASE	0	0	0	0	0
COPIER POOL-MAINT CNTRCT	0	0	0	0	0
COPIER POOL-TONER	0	0	0	0	0
COPIER POOL-PAPER	0	0	0	0	0
COPIER POOL-REVENUE	0	0	0	0	0
Functional Cost	0	79,546	7,750	6,750	10,000
<u>Allocation Step 1</u>					
Inbound - All Others	0	9,462	920	801	1,188
Reallocate Admin Costs	0	10,825	1,054	918	1,361
Unallocated Costs	0	0	0	0	0

CENTRAL SERVICES COST ALLOCATION PLAN

Racine County

Schedule .3 - Costs To Be Allocated By Activity

Department : FINANCE DEPARTMENT



Plan Name : RACINE COUNTY, WISCONSIN

Plan Year : 2008

Version : 2.0001

	PURCHASING	AUDIT	COST PLAN	FIXED ASSETS	SPECIFIC FINANCE
1st Allocation	0	99,833	9,724	8,469	12,549
<u>Allocation Step 2</u>					
Inbound - 06 FINANCE DEPARTMEN	0	0	0	0	0
Inbound - 06 FINANCE DEPARTMEN	0	0	0	0	0
Inbound - 06 FINANCE DEPARTMEN	0	0	0	0	0
Inbound - 09 PRINTING/MAIL SERVI	0	0	0	0	0
Inbound - 12 COUNTY TREASURER	0	0	0	0	0
Inbound - 08 PURCHASING DEPARTM	0	0	0	0	0
Inbound - 10 INFORMATION SYSTEM	0	0	0	0	0
Inbound - All Others	0	3,848	375	324	483
Reallocate Admin Costs	0	1,325	129	112	166
Unallocated Costs	0	0	0	0	0
2nd Allocation	0	5,173	504	436	649
Total Allocated	0	105,006	10,228	8,905	13,198

CENTRAL SERVICES COST ALLOCATION PLAN

Racine County

Schedule .3 - Costs To Be Allocated By Activity

Department : FINANCE DEPARTMENT



Plan Name : RACINE COUNTY, WISCONSIN

Plan Year : 2008

Version : 2.0001

	COPIER POOL	GENERAL GOVT*	Disallow Activity*
<u>Expenses & Costs</u>			
SALARIES & WAGES	4,527	0	0
FRINGE BENEFITS	1,755	0	0
TEMPORARY HELP	0	0	0
CONSULTANTS-AM APPRSL	0	0	0
AUDIT	0	178	0
NL INTERNAL AUDIT SERV	0	0	0
INDIRECT COSTS	0	0	0
TELEPHONE	52	0	0
PUBLIC LIABILITY INS	57	0	0
TRAVEL	8	0	0
CONFERENCES	78	0	0
OFFICE SUPPLIES	12	0	0
OFFICE SUPPLIES-PAPER	26	0	0
COPY COST	14	0	0
PRINTING	5	0	0
PUBLICATIONS	15	0	0
POSTAGE	0	0	0
DUES	6	0	0
EQUIPMENT	5	0	0
GARNESHMENT REVENUE	0	0	0
COPIER POOL-CAP EQPT	0	0	134,395
Total Expenditures	6,560	178	134,395
<u>Cost Adjustments</u>			
COPIER POOL-EQPT LEASE	67,338	0	0
COPIER POOL-MAINT CNTRCT	69,320	0	0
COPIER POOL-TONER	874	0	0
COPIER POOL-PAPER	3,318	0	0
COPIER POOL-REVENUE	(180,630)	0	0
Functional Cost	(33,220)	178	0
<u>Allocation Step 1</u>			
Inbound - All Others	(3,952)	20	0
Reallocate Admin Costs	(4,521)	24	0
Unallocated Costs	0	(222)	(134,395)

CENTRAL SERVICES COST ALLOCATION PLAN

Racine County

Schedule .3 - Costs To Be Allocated By Activity

Department : FINANCE DEPARTMENT



Plan Name : RACINE COUNTY, WISCONSIN

Plan Year : 2008

Version : 2.0001

	COPIER POOL	GENERAL GOVT*	Disallow Activity*
1st Allocation	(41,693)	0	0
<u>Allocation Step 2</u>			
Inbound - 06 FINANCE DEPARTMEN	5,765	0	0
Inbound - 06 FINANCE DEPARTMEN	1,357	0	0
Inbound - 06 FINANCE DEPARTMEN	2,776	0	0
Inbound - 09 PRINTING/MAIL SERVI	37	0	0
Inbound - 12 COUNTY TREASURER	589	0	0
Inbound - 08 PURCHASING DEPARTM	38,961	0	0
Inbound - 10 INFORMATION SYSTEM	0	0	0
Inbound - All Others	(1,602)	7	0
Reallocate Admin Costs	(553)	2	0
Unallocated Costs	0	(9)	0
2nd Allocation	47,330	0	0
Total Allocated	5,637	0	0

CENTRAL SERVICES COST ALLOCATION PLAN

Racine County

Schedule .4 - Detail Activity Allocations

Department : FINANCE DEPARTMENT



Detail

Plan Name : RACINE COUNTY, WISCONSIN

Plan Year : 2008

Version : 2.0001

Activity - BUDGET

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INSURANCE	186	0.4260	873		873		873
MAINTENANCE	1,629	3.7313	7,635		7,635		7,635
COUNTY EXECUTIVE	117	0.2680	549		549		549
FINANCE DEPARTMENT	861	1.9721	4,037		4,037		4,037
HUMAN RESOURCES	311	0.7124	1,458		1,458	81	1,539
PURCHASING DEPARTMENT	21	0.0481	98		98	6	104
INFORMATION SYSTEMS	231	0.5291	1,082		1,082	60	1,142
PRINTING/MAIL SERVICE	209	0.4787	980		980	55	1,035
CORPORATION COUNSEL	140	0.3207	656		656	36	692
COUNTY TREASURER	530	1.2140	2,484		2,484	137	2,621
FAMILY COURT COMMISSIONER	282	0.6459	1,322		1,322	74	1,396
CENTRAL COURTS	10,353	23.7139	48,529		48,529	2,685	51,214
CHILD SUPPORT	593	1.3583	2,779		2,779	153	2,932
HUMAN SERVICES	15,882	36.3782	74,442		74,442	4,128	78,570
RIDGEWOOD	2,230	5.1079	10,453		10,453	578	11,031
SHERIFF'S DEPARTMENT	1,144	2.6204	5,362		5,362	297	5,659
DETENTION CENTER	304	0.6963	1,426		1,426	77	1,503
COUNTY JAIL	1,460	3.3442	6,844		6,844	377	7,221
COUNTY CLERK	72	0.1649	338		338	17	355
DISTRICT ATTORNEY	1,035	2.3707	4,851		4,851	268	5,119
VICTIMS/WITNESS	92	0.2107	432		432	24	456
VICTIM ADVOCATE	29	0.0664	136		136	7	143
EMERGENCY MANAGEMENT	128	0.2932	599		599	34	633
CODE ADMINISTRATION	263	0.6024	1,233		1,233	67	1,300
UW EXTENSION	274	0.6276	1,284		1,284	72	1,356
PARKS	1,535	3.5160	7,195		7,195	399	7,594
HIGHWAY	1,782	4.0817	8,352		8,352	461	8,813
LAND CONSERVATION	106	0.2428	497		497	25	522
OTHER DEPARTMENTS	1,859	4.2581	8,713		8,713	482	9,195
Sub Total	43,658	100.0000	204,639	0	204,639	10,600	215,239
Total	43,658	100.0000	204,639	0	204,639	10,600	215,239

CENTRAL SERVICES COST ALLOCATION PLAN

Racine County

Schedule .4 - Detail Activity Allocations

Department : FINANCE DEPARTMENT



Detail

Plan Name : RACINE COUNTY, WISCONSIN

Plan Year : 2008

Version : 2.0001

Activity - BUDGET

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed
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Allocation Basis : EXPENDITURE TRANSACTIONS BY DEPARTMENT

Allocation Source : COUNTY FINANCIAL RECORDS

CENTRAL SERVICES COST ALLOCATION PLAN

Racine County

Schedule .4 - Detail Activity Allocations

Department : FINANCE DEPARTMENT



Plan Name : RACINE COUNTY, WISCONSIN

Plan Year : 2008

Version : 2.0001

Activity - ACCOUNTING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INSURANCE	186	0.6494	1,810		1,810		1,810
MAINTENANCE	1,629	5.6877	15,859		15,859		15,859
COUNTY EXECUTIVE	117	0.4085	1,139		1,139		1,139
FINANCE DEPARTMENT	861	3.0062	8,381		8,381		8,381
HUMAN RESOURCES	311	1.0859	3,027		3,027	996	4,023
PURCHASING DEPARTMENT	21	0.0733	205		205	65	270
INFORMATION SYSTEMS	231	0.8065	2,248		2,248	737	2,985
PRINTING/MAIL SERVICE	209	0.7297	2,034		2,034	669	2,703
CORPORATION COUNSEL	140	0.4888	1,363		1,363	447	1,810
COUNTY TREASURER	530	1.8505	5,160		5,160	1,695	6,855
FAMILY COURT COMMISSIONER	282	0.9846	2,744		2,744	902	3,646
CENTRAL COURTS	10,353	36.1475	100,793		100,793	33,126	133,919
CHILD SUPPORT	593	2.0705	5,773		5,773	1,898	7,671
HUMAN SERVICES	6,345	22.1536	61,768		61,768	20,298	82,066
RIDGEWOOD	781	2.7269	7,602		7,602	2,498	10,100
SHERIFF'S DEPARTMENT	400	1.3966	3,894		3,894	1,280	5,174
DETENTION CENTER	122	0.4260	1,188		1,188	389	1,577
COUNTY JAIL	511	1.7842	4,973		4,973	1,634	6,607
COUNTY CLERK	72	0.2514	700		700	230	930
DISTRICT ATTORNEY	1,035	3.6137	10,075		10,075	3,311	13,386
VICTIMS/WITNESS	92	0.3212	896		896	295	1,191
VICTIM ADVOCATE	29	0.1013	283		283	93	376
EMERGENCY MANAGEMENT	128	0.4469	1,246		1,246	410	1,656
CODE ADMINISTRATION	263	0.9183	2,561		2,561	841	3,402
UW EXTENSION	274	0.9567	2,667		2,667	876	3,543
PARKS	537	1.8749	5,226		5,226	1,717	6,943
HIGHWAY	624	2.1787	6,075		6,075	1,995	8,070
LAND CONSERVATION	106	0.3701	1,032		1,032	339	1,371
OTHER DEPARTMENTS	1,859	6.4907	18,096		18,096	5,949	24,045
Sub Total	28,641	100.0000	278,818	0	278,818	82,690	361,508
Total	28,641	100.0000	278,818	0	278,818	82,690	361,508

CENTRAL SERVICES COST ALLOCATION PLAN

Racine County

Schedule .4 - Detail Activity Allocations

Department : FINANCE DEPARTMENT



Plan Name : RACINE COUNTY, WISCONSIN

Plan Year : 2008

Version : 2.0001

Activity - ACCOUNTING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed
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Allocation Basis : EXPENDITURE TRANSACTIONS BY DEPARTMENT W/WEIGHTING

Allocation Source : COUNTY FINANCIAL RECORDS

CENTRAL SERVICES COST ALLOCATION PLAN

Racine County

Schedule .4 - Detail Activity Allocations

Department : FINANCE DEPARTMENT



Detail

Plan Name : RACINE COUNTY, WISCONSIN

Plan Year : 2008

Version : 2.0001

Activity - PAYROLL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MAINTENANCE	324	1.6448	3,605		3,605		3,605
COUNTY EXECUTIVE	61	0.3097	679		679		679
FINANCE DEPARTMENT	176	0.8935	1,958		1,958		1,958
HUMAN RESOURCES	162	0.8224	1,802		1,802	549	2,351
PURCHASING DEPARTMENT	81	0.4112	902		902	274	1,176
INFORMATION SYSTEMS	162	0.8224	1,802		1,802	546	2,348
PRINTING/MAIL SERVICE	27	0.1371	300		300	91	391
CORPORATION COUNSEL	143	0.7260	1,591		1,591	481	2,072
COUNTY TREASURER	122	0.6194	1,358		1,358	412	1,770
FAMILY COURT COMMISSIONER	135	0.6853	1,502		1,502	455	1,957
CENTRAL COURTS	918	4.6604	10,216		10,216	3,093	13,309
CHILD SUPPORT	791	4.0156	8,804		8,804	2,663	11,467
HUMAN SERVICES	4,676	23.7385	52,037		52,037	15,758	67,795
RIDGEWOOD	2,728	13.8491	30,359		30,359	9,189	39,548
SHERIFF'S DEPARTMENT	2,715	13.7831	30,214		30,214	9,144	39,358
DETENTION CENTER	840	4.2644	9,347		9,347	2,829	12,176
COUNTY JAIL	2,325	11.8032	25,873		25,873	7,832	33,705
COUNTY CLERK	95	0.4823	1,057		1,057	321	1,378
DISTRICT ATTORNEY	289	1.4672	3,217		3,217	973	4,190
VICTIMS/WITNESS	154	0.7818	1,715		1,715	519	2,234
VICTIM ADVOCATE	20	0.1015	222		222	66	288
EMERGENCY MANAGEMENT	37	0.1878	412		412	124	536
CODE ADMINISTRATION	257	1.3047	2,860		2,860	866	3,726
PARKS	499	2.5333	5,554		5,554	1,679	7,233
HIGHWAY	1,227	6.2291	13,655		13,655	4,131	17,786
LAND CONSERVATION	95	0.4823	1,057		1,057	321	1,378
OTHER DEPARTMENTS	639	3.2440	7,111		7,111	2,150	9,261
Sub Total	19,698	100.0000	219,209	0	219,209	64,466	283,675
Total	19,698	100.0000	219,209	0	219,209	64,466	283,675

CENTRAL SERVICES COST ALLOCATION PLAN

Racine County

Schedule .4 - Detail Activity Allocations

Department : FINANCE DEPARTMENT



Plan Name : RACINE COUNTY, WISCONSIN
Plan Year : 2008
Version : 2.0001
Activity - PAYROLL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed
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Allocation Basis : PAYROLL CHECKS BY DEPARTMENT W/WEIGHTING
Allocation Source : COUNTY FINANCIAL RECORDS

CENTRAL SERVICES COST ALLOCATION PLAN

Racine County

Schedule .4 - Detail Activity Allocations

Department : FINANCE DEPARTMENT



Plan Name : RACINE COUNTY, WISCONSIN
 Plan Year : 2008
 Version : 2.0001
Activity - PURCHASING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
	0	0.0000					
Sub Total	0	0.0000	0	0	0	0	0
Total	0	0.0000	0	0	0	0	0

Allocation Basis : DIRECT ALLOCATION TO BENEFITING DEPARTMENT
 Allocation Source : PERSONNEL ACTIVITY REPORTS

CENTRAL SERVICES COST ALLOCATION PLAN

Racine County

Schedule .4 - Detail Activity Allocations

Department : FINANCE DEPARTMENT



Detail

Plan Name : RACINE COUNTY, WISCONSIN

Plan Year : 2008

Version : 2.0001

Activity - AUDIT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INSURANCE	93	0.4261	426		426		426
MAINTENANCE	815	3.7339	3,727		3,727		3,727
COUNTY EXECUTIVE	59	0.2703	270		270		270
FINANCE DEPARTMENT	431	1.9746	1,972		1,972		1,972
HUMAN RESOURCES	156	0.7147	713		713	41	754
PURCHASING DEPARTMENT	11	0.0504	49		49	1	50
INFORMATION SYSTEMS	116	0.5315	530		530	28	558
PRINTING/MAIL SERVICE	105	0.4811	481		481	25	506
CORPORATION COUNSEL	70	0.3207	320		320	17	337
COUNTY TREASURER	265	1.2141	1,212		1,212	66	1,278
FAMILY COURT COMMISSIONER	141	0.6460	645		645	36	681
CENTRAL COURTS	5,178	23.7229	23,687		23,687	1,311	24,998
CHILD SUPPORT	297	1.3607	1,358		1,358	75	1,433
HUMAN SERVICES	7,933	36.3449	36,286		36,286	2,020	38,306
RIDGEWOOD	1,115	5.1084	5,099		5,099	282	5,381
SHERIFF'S DEPARTMENT	572	2.6206	2,617		2,617	144	2,761
DETENTION CENTER	152	0.6964	695		695	39	734
COUNTY JAIL	730	3.3445	3,338		3,338	185	3,523
COUNTY CLERK	36	0.1649	164		164	8	172
DISTRICT ATTORNEY	518	2.3732	2,369		2,369	130	2,499
VICTIMS/WITNESS	46	0.2107	211		211	10	221
VICTIM ADVOCATE	15	0.0687	69		69	2	71
EMERGENCY MANAGEMENT	64	0.2932	292		292	16	308
CODE ADMINISTRATION	132	0.6048	602		602	34	636
UW EXTENSION	137	0.6277	627		627	35	662
PARKS	768	3.5186	3,513		3,513	194	3,707
HIGHWAY	891	4.0821	4,075		4,075	225	4,300
LAND CONSERVATION	53	0.2428	242		242	13	255
OTHER DEPARTMENTS	928	4.2516	4,244		4,244	236	4,480
Sub Total	21,827	100.0000	99,833	0	99,833	5,173	105,006
Total	21,827	100.0000	99,833	0	99,833	5,173	105,006

CENTRAL SERVICES COST ALLOCATION PLAN

Racine County

Schedule .4 - Detail Activity Allocations

Department : FINANCE DEPARTMENT



Detail

Plan Name : RACINE COUNTY, WISCONSIN
Plan Year : 2008
Version : 2.0001
Activity - AUDIT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed
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Allocation Basis : GENERAL CHECKS BY DEPARTMENT
Allocation Source : COUNTY FINANCIAL RECORDS

CENTRAL SERVICES COST ALLOCATION PLAN

Racine County

Schedule .4 - Detail Activity Allocations

Department : FINANCE DEPARTMENT



Detail

Plan Name : RACINE COUNTY, WISCONSIN

Plan Year : 2008

Version : 2.0001

Activity - COST PLAN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
BUILDING USE	5	5.0000	487		487		487
EQUIPMENT USE	5	5.0000	487		487		487
INSURANCE	5	5.0000	487		487		487
MAINTENANCE	5	5.0000	487		487		487
COUNTY EXECUTIVE	5	5.0000	487		487		487
FINANCE DEPARTMENT	5	5.0000	487		487		487
HUMAN RESOURCES	5	5.0000	487		487	37	524
PURCHASING DEPARTMENT	5	5.0000	487		487	36	523
INFORMATION SYSTEMS	5	5.0000	487		487	36	523
PRINTING/MAIL SERVICE	5	5.0000	487		487	36	523
CORPORATION COUNSEL	5	5.0000	487		487	36	523
COUNTY TREASURER	5	5.0000	487		487	36	523
FAMILY COURT COMMISSIONER	5	5.0000	487		487	36	523
CHILD SUPPORT	3	2.5000	243		243	17	260
HUMAN SERVICES	3	2.5000	243		243	17	260
RIDGEWOOD	3	2.5000	243		243	17	260
SHERIFF'S DEPARTMENT	5	5.0000	487		487	36	523
HOUSING AUTHORITY	3	2.5000	243		243	17	260
OTHER DEPARTMENTS	20	20.0000	1,934		1,934	147	2,081
Sub Total	100	100.0000	9,724	0	9,724	504	10,228
Total	100	100.0000	9,724	0	9,724	504	10,228

Allocation Basis : CONSULTANT EFFORT EXPENDED BY DEPARTMENT

Allocation Source : CONSULTANT'S TIME LOG

CENTRAL SERVICES COST ALLOCATION PLAN

Racine County

Schedule .4 - Detail Activity Allocations

Department : FINANCE DEPARTMENT



Detail

Plan Name : RACINE COUNTY, WISCONSIN

Plan Year : 2008

Version : 2.0001

Activity - FIXED ASSETS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MAINTENANCE	1,256,509	7.7069	653		653		653
COUNTY EXECUTIVE	32,627	0.2001	16		16		16
FINANCE DEPARTMENT	15,946	0.0978	8		8		8
HUMAN RESOURCES	9,345	0.0573	5		5	1	6
PURCHASING DEPARTMENT	8,610	0.0528	4		4		4
INFORMATION SYSTEMS	2,079,121	12.7524	1,080		1,080	60	1,140
PRINTING/MAIL SERVICE	141,113	0.8655	73		73	2	75
COUNTY TREASURER	13,864	0.0850	7		7		7
FAMILY COURT COMMISSIONER	5,463	0.0335	2		2		2
CENTRAL COURTS	179,238	1.0994	93		93	6	99
CHILD SUPPORT	109,935	0.6743	58		58	1	59
HUMAN SERVICES	1,806,794	11.0821	938		938	53	991
RIDGEWOOD	338,977	2.0791	175		175	9	184
SHERIFF'S DEPARTMENT	6,026,360	36.9631	3,137		3,137	186	3,323
DETENTION CENTER	86,135	0.5283	45		45	1	46
COUNTY JAIL	96,162	0.5898	49		49	1	50
COUNTY CLERK	10,694	0.0656	5		5		5
DISTRICT ATTORNEY	59,182	0.3630	31		31	1	32
VICTIMS/WITNESS	59,182	0.3630	31		31	1	32
EMERGENCY MANAGEMENT	21,388	0.1312	10		10		10
UW EXTENSION	7,131	0.0437	3		3		3
HIGHWAY	3,093,510	18.9743	1,608		1,608	90	1,698
LAND CONSERVATION	5,517	0.0338	2		2		2
OTHER DEPARTMENTS	840,905	5.1578	436		436	24	460
Sub Total	16,303,708	100.0000	8,469	0	8,469	436	8,905
Total	16,303,708	100.0000	8,469	0	8,469	436	8,905

CENTRAL SERVICES COST ALLOCATION PLAN

Racine County

Schedule .4 - Detail Activity Allocations

Department : FINANCE DEPARTMENT



Plan Name : RACINE COUNTY, WISCONSIN

Plan Year : 2008

Version : 2.0001

Activity - FIXED ASSETS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed
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Allocation Basis : VALUE OF MACHINERY & EQUIPMENT BY DEPARTMENT

Allocation Source : COUNTY FIXED ASSET RECORDS

CENTRAL SERVICES COST ALLOCATION PLAN

Racine County

Schedule .4 - Detail Activity Allocations

Department : FINANCE DEPARTMENT



Plan Name : RACINE COUNTY, WISCONSIN
 Plan Year : 2008
 Version : 2.0001

Activity - SPECIFIC FINANCE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
RIDGEWOOD	11,388	100.0000	12,549		12,549	649	13,198
Sub Total	11,388	100.0000	12,549	0	12,549	649	13,198
Total	11,388	100.0000	12,549	0	12,549	649	13,198

Allocation Basis : DIRECT ALLOCATION TO BENEFITING DEPARTMENT
 Allocation Source : COUNTY FINANCIAL RECORDS

CENTRAL SERVICES COST ALLOCATION PLAN

Racine County

Schedule .4 - Detail Activity Allocations

Department : FINANCE DEPARTMENT



Detail

Plan Name : RACINE COUNTY, WISCONSIN

Plan Year : 2008

Version : 2.0001

Activity - COPIER POOL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MAINTENANCE	1,081	0.7455	(312)		(312)		(312)
COUNTY EXECUTIVE	250	0.1721	(72)		(72)		(72)
FINANCE DEPARTMENT	1,361	0.9387	(391)		(391)		(391)
HUMAN RESOURCES	1,400	0.9657	(404)		(404)	461	57
PURCHASING DEPARTMENT	613	0.4231	(176)		(176)	205	29
INFORMATION SYSTEMS	1,365	0.9413	(393)		(393)	457	64
CORPORATION COUNSEL	1,049	0.7238	(302)		(302)	348	46
COUNTY TREASURER	824	0.5685	(237)		(237)	275	38
FAMILY COURT COMMISSIONER	3,186	2.1970	(916)		(916)	1,058	142
CENTRAL COURTS	10,715	7.3899	(3,081)		(3,081)	3,564	483
CHILD SUPPORT	6,001	4.1387	(1,725)		(1,725)	1,996	271
HUMAN SERVICES	64,608	44.5591	(18,578)		(18,578)	21,487	2,909
RIDGEWOOD	6,181	4.2628	(1,777)		(1,777)	2,057	280
SHERIFF'S DEPARTMENT	11,506	7.9358	(3,309)		(3,309)	3,829	520
DETENTION CENTER	3,459	2.3856	(994)		(994)	1,149	155
COUNTY JAIL	2,261	1.5597	(651)		(651)	753	102
COUNTY CLERK	3,167	2.1843	(912)		(912)	1,052	140
DISTRICT ATTORNEY	9,200	6.3448	(2,646)		(2,646)	3,059	413
VICTIMS/WITNESS	800	0.5518	(230)		(230)	268	38
EMERGENCY MANAGEMENT	259	0.1788	(74)		(74)	85	11
CODE ADMINISTRATION	3,899	2.6892	(1,122)		(1,122)	1,297	175
UW EXTENSION	1,786	1.2316	(514)		(514)	595	81
PARKS	9	0.0060	3		3	3	6
HIGHWAY	2,600	1.7933	(747)		(747)	865	118
LAND CONSERVATION	496	0.3422	(143)		(143)	165	22
OTHER DEPARTMENTS	6,917	4.7707	(1,990)		(1,990)	2,302	312
Sub Total	144,994	100.0000	(41,693)	0	(41,693)	47,330	5,637
Total	144,994	100.0000	(41,693)	0	(41,693)	47,330	5,637

CENTRAL SERVICES COST ALLOCATION PLAN
Racine County
Schedule .4 - Detail Activity Allocations



Plan Name : RACINE COUNTY, WISCONSIN
Plan Year : 2008
Version : 2.0001
Activity - COPIER POOL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed
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Allocation Basis : From import - To be updated
Allocation Source : COUNTY FINANCIAL RECORDS

CENTRAL SERVICES COST ALLOCATION PLAN

Racine County

Schedule .5 - Allocation Summary

Department : FINANCE DEPARTMENT



Detail

Plan Name : RACINE COUNTY, WISCONSIN

Plan Year : 2008

Version : 2.0001

Receiving Department	Total	BUDGET	ACCOUNTING	PAYROLL	PURCHASING	AUDIT
BUILDING USE	487	0	0	0	0	0
EQUIPMENT USE	487	0	0	0	0	0
INSURANCE	3,596	873	1,810	0	0	426
MAINTENANCE	31,654	7,635	15,859	3,605	0	3,727
COUNTY EXECUTIVE	3,068	549	1,139	679	0	270
FINANCE DEPARTMENT	16,452	4,037	8,381	1,958	0	1,972
HUMAN RESOURCES	9,254	1,539	4,023	2,351	0	754
PURCHASING DEPARTMENT	2,156	104	270	1,176	0	50
INFORMATION SYSTEMS	8,760	1,142	2,985	2,348	0	558
PRINTING/MAIL SERVICE	5,233	1,035	2,703	391	0	506
CORPORATION COUNSEL	5,480	692	1,810	2,072	0	337
COUNTY TREASURER	13,092	2,621	6,855	1,770	0	1,278
FAMILY COURT COMMISSIONER	8,347	1,396	3,646	1,957	0	681
CENTRAL COURTS	224,022	51,214	133,919	13,309	0	24,998
CHILD SUPPORT	24,093	2,932	7,671	11,467	0	1,433
HUMAN SERVICES	270,897	78,570	82,066	67,795	0	38,306
RIDGEWOOD	79,982	11,031	10,100	39,548	0	5,381
SHERIFF'S DEPARTMENT	57,318	5,659	5,174	39,358	0	2,761
DETENTION CENTER	16,191	1,503	1,577	12,176	0	734
COUNTY JAIL	51,208	7,221	6,607	33,705	0	3,523
COUNTY CLERK	2,980	355	930	1,378	0	172
DISTRICT ATTORNEY	25,639	5,119	13,386	4,190	0	2,499
VICTIMS/WITNESS	4,172	456	1,191	2,234	0	221
VICTIM ADVOCATE	878	143	376	288	0	71
EMERGENCY MANAGEMENT	3,154	633	1,656	536	0	308
CODE ADMINISTRATION	9,239	1,300	3,402	3,726	0	636
UW EXTENSION	5,645	1,356	3,543	0	0	662
PARKS	25,483	7,594	6,943	7,233	0	3,707
HIGHWAY	40,785	8,813	8,070	17,786	0	4,300
LAND CONSERVATION	3,550	522	1,371	1,378	0	255
HOUSING AUTHORITY	260	0	0	0	0	0
OTHER DEPARTMENTS	49,834	9,195	24,045	9,261	0	4,480
Direct Bill	0	0	0	0	0	0
Total	1,003,396	215,239	361,508	283,675	0	105,006

CENTRAL SERVICES COST ALLOCATION PLAN

Racine County

Schedule .5 - Allocation Summary

Department : FINANCE DEPARTMENT



Detail

Plan Name : RACINE COUNTY, WISCONSIN

Plan Year : 2008

Version : 2.0001

Receiving Department	COST PLAN	FIXED ASSETS	SPECIFIC FINANCE	COPIER POOL
BUILDING USE	487	0	0	0
EQUIPMENT USE	487	0	0	0
INSURANCE	487	0	0	0
MAINTENANCE	487	653	0	(312)
COUNTY EXECUTIVE	487	16	0	(72)
FINANCE DEPARTMENT	487	8	0	(391)
HUMAN RESOURCES	524	6	0	57
PURCHASING DEPARTMENT	523	4	0	29
INFORMATION SYSTEMS	523	1,140	0	64
PRINTING/MAIL SERVICE	523	75	0	0
CORPORATION COUNSEL	523	0	0	46
COUNTY TREASURER	523	7	0	38
FAMILY COURT COMMISSIONER	523	2	0	142
CENTRAL COURTS	0	99	0	483
CHILD SUPPORT	260	59	0	271
HUMAN SERVICES	260	991	0	2,909
RIDGEWOOD	260	184	13,198	280
SHERIFF'S DEPARTMENT	523	3,323	0	520
DETENTION CENTER	0	46	0	155
COUNTY JAIL	0	50	0	102
COUNTY CLERK	0	5	0	140
DISTRICT ATTORNEY	0	32	0	413
VICTIMS/WITNESS	0	32	0	38
VICTIM ADVOCATE	0	0	0	0
EMERGENCY MANAGEMENT	0	10	0	11
CODE ADMINISTRATION	0	0	0	175
UW EXTENSION	0	3	0	81
PARKS	0	0	0	6
HIGHWAY	0	1,698	0	118
LAND CONSERVATION	0	2	0	22
HOUSING AUTHORITY	260	0	0	0
OTHER DEPARTMENTS	2,081	460	0	312
Direct Bill	0	0	0	0
Total	10,228	8,905	13,198	5,637

CENTRAL SERVICES COST ALLOCATION PLAN
Racine County
HUMAN RESOURCES
Nature and Extent of Services



Plan Name : RACINE COUNTY, WISCONSIN
Plan Year : 2008
Version : 2.0001

The Human Resources Department administers County-wide policy in the areas of compensation, fringe benefits, equal employment/affirmative action, employee recordkeeping, worker's compensation, insurance benefits, employee safety, contract negotiation, grievance processing, and other employee and labor relations matters. Departmental services are extended to County departments and boards.

Costs have been functionalized and are allocated as follows:

- **Personnel Administration**: Costs are allocated based on the number of employees by department.
- **Civil Service**: Costs are allocated to those departments (Sheriff and Jail) with employee recruitment and selection done through civil service, based on the number of covered employees by benefiting departments.
- **Ridgewood**: Costs for special services provided to Ridgewood Health Care Center are allocated directly to that department.
- **Human Services**: Costs for special services provided to Human Services are allocated directly to that department.

Ref.: CFR 225, Attachments 11 and 17.

CENTRAL SERVICES COST ALLOCATION PLAN

Racine County

Schedule .2 - Detail Costs To Be Allocated

Department : HUMAN RESOURCES



Plan Name : RACINE COUNTY, WISCONSIN
 Plan Year : 2008
 Version : 2.0001

	1st Allocation	2nd Allocation	Total
Expenditures Per Financial Statement:	720,852	0	720,852
BUILDING USE	9,050	2	9,052
INSURANCE	25	8	33
MAINTENANCE	20,080	559	20,639
COUNTY EXECUTIVE	14,929	3,294	18,223
FINANCE DEPARTMENT	7,088	2,166	9,254
HUMAN RESOURCES	0	4,372	4,372
PURCHASING DEPARTMENT	0	1,343	1,343
INFORMATION SYSTEMS	0	85,815	85,815
PRINTING/MAIL SERVICE	0	3,166	3,166
CORPORATION COUNSEL	0	13,716	13,716
COUNTY TREASURER	0	764	764
Total Allocated Additions:	<u>51,172</u>	<u>115,205</u>	<u>166,377</u>
Total To Be Allocated:	<u>772,024</u>	<u>115,205</u>	<u>887,229</u>

CENTRAL SERVICES COST ALLOCATION PLAN

Racine County

Schedule .3 - Costs To Be Allocated By Activity

Department : HUMAN RESOURCES



Plan Name : RACINE COUNTY, WISCONSIN

Plan Year : 2008

Version : 2.0001

	Total	G/A	PERSONNEL ADMIN	CIVIL SERVICE	RIDGEWOOD
<u>Expenses & Costs</u>					
SALARIES & WAGES	409,796	18,277	311,608	656	48,233
FRINGE BENEFITS	166,741	7,437	126,790	267	19,625
CONTRACTED SERVICES	2,176	0	2,176	0	0
MED - PHYSICALS	6,503	0	6,503	0	0
TEMPORARY HELP	0	0	0	0	0
CONSULTANTS	83,947	0	83,947	0	0
ARBITRATION EXPENSE	3,223	0	3,223	0	0
CIVIL TESTING FEES	1,886	0	0	1,886	0
CIVIL PER DIEM	900	0	0	900	0
TELEPHONE	1,115	50	848	2	131
PUBLIC LIABILITY INS	5,123	228	3,896	8	603
ADVERTISING	6,230	0	6,230	0	0
TRAVEL	2,717	121	2,066	4	320
TRAINING	3,111	139	2,365	5	366
CENTRAL TRAINING CONF	1,927	86	1,465	3	227
RECRUITMENT MISC	142	0	142	0	0
OFFICE SUPPLIES	1,357	61	1,031	2	160
COPY COST	1,400	62	1,065	2	165
PRINTING	1,286	57	979	2	151
PUBLICATIONS	187	8	143	0	22
POSTAGE	3,436	153	2,614	5	404
DUES	360	16	274	1	42
EQUIPMENT	0	0	0	0	0
RENT	17,289	771	13,146	28	2,035
Total Expenditures	720,852	27,466	570,511	3,771	72,484
Functional Cost	693,386	0	570,511	3,771	72,484
<u>Allocation Step 1</u>					
Inbound - All Others	51,172	0	42,112	273	5,347
Reallocate Admin Costs	27,466	(27,466)	22,599	149	2,871
Unallocated Costs	0	0	0	0	0
1st Allocation	772,024	0	635,222	4,193	80,702
<u>Allocation Step 2</u>					
Inbound - All Others	115,205	0	94,822	615	12,032

CENTRAL SERVICES COST ALLOCATION PLAN
Racine County
Schedule .3 - Costs To Be Allocated By Activity
Department : HUMAN RESOURCES



Plan Name : RACINE COUNTY, WISCONSIN
 Plan Year : 2008
 Version : 2.0001

	Total	G/A	PERSONNEL ADMIN	CIVIL SERVICE	RIDGEWOOD
2nd Allocation	115,205	0	94,822	615	12,032
Total Allocated	887,229	0	730,044	4,808	92,734

CENTRAL SERVICES COST ALLOCATION PLAN

Racine County

Schedule .3 - Costs To Be Allocated By Activity

Department : HUMAN RESOURCES



Plan Name : RACINE COUNTY, WISCONSIN

Plan Year : 2008

Version : 2.0001

	HUMAN SERVICES	GENERAL GOVT*	Disallow Activity*
<u>Expenses & Costs</u>			
SALARIES & WAGES	31,022	0	0
FRINGE BENEFITS	12,622	0	0
CONTRACTED SERVICES	0	0	0
MED - PHYSICALS	0	0	0
TEMPORARY HELP	0	0	0
CONSULTANTS	0	0	0
ARBITRATION EXPENSE	0	0	0
CIVIL TESTING FEES	0	0	0
CIVIL PER DIEM	0	0	0
TELEPHONE	84	0	0
PUBLIC LIABILITY INS	388	0	0
ADVERTISING	0	0	0
TRAVEL	206	0	0
TRAINING	236	0	0
CENTRAL TRAINING CONF	146	0	0
RECRUITMENT MISC	0	0	0
OFFICE SUPPLIES	103	0	0
COPY COST	106	0	0
PRINTING	97	0	0
PUBLICATIONS	14	0	0
POSTAGE	260	0	0
DUES	27	0	0
EQUIPMENT	0	0	0
RENT	1,309	0	0
Total Expenditures	46,620	0	0
Functional Cost	46,620	0	0
<u>Allocation Step 1</u>			
Inbound - All Others	3,440	0	0
Reallocate Admin Costs	1,847	0	0
Unallocated Costs	0	0	0
1st Allocation	51,907	0	0
<u>Allocation Step 2</u>			
Inbound - All Others	7,736	0	0

CENTRAL SERVICES COST ALLOCATION PLAN
Racine County
Schedule .3 - Costs To Be Allocated By Activity
Department : HUMAN RESOURCES



Plan Name : RACINE COUNTY, WISCONSIN
 Plan Year : 2008
 Version : 2.0001

	HUMAN SERVICES	GENERAL GOVT*	Disallow Activity*
2nd Allocation	7,736	0	0
Total Allocated	59,643	0	0

CENTRAL SERVICES COST ALLOCATION PLAN

Racine County

Schedule .4 - Detail Activity Allocations

Department : HUMAN RESOURCES



Detail

Plan Name : RACINE COUNTY, WISCONSIN

Plan Year : 2008

Version : 2.0001

Activity - PERSONNEL ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MAINTENANCE	12	1.3762	8,741		8,741		8,741
COUNTY EXECUTIVE	2	0.2580	1,639		1,639		1,639
FINANCE DEPARTMENT	7	0.7741	4,918		4,918		4,918
HUMAN RESOURCES	6	0.6881	4,372		4,372		4,372
PURCHASING DEPARTMENT	3	0.3441	2,186		2,186	339	2,525
INFORMATION SYSTEMS	6	0.6881	4,372		4,372	673	5,045
PRINTING/MAIL SERVICE	1	0.1147	729		729	112	841
CORPORATION COUNSEL	5	0.6078	3,860		3,860	595	4,455
COUNTY TREASURER	5	0.5161	3,277		3,277	504	3,781
FAMILY COURT COMMISSIONER	5	0.5734	3,643		3,643	562	4,205
CENTRAL COURTS	34	3.8994	24,769		24,769	3,815	28,584
CHILD SUPPORT	29	3.3603	21,345		21,345	3,287	24,632
HUMAN SERVICES	167	19.0954	121,301		121,301	18,694	139,995
RIDGEWOOD	150	17.1915	109,204		109,204	16,821	126,025
SHERIFF'S DEPARTMENT	141	16.1307	102,464		102,464	15,783	118,247
DETENTION CENTER	30	3.4406	21,856		21,856	3,366	25,222
COUNTY JAIL	123	14.1065	89,609		89,609	13,803	103,412
COUNTY CLERK	4	0.4014	2,549		2,549	393	2,942
DISTRICT ATTORNEY	11	1.2271	7,795		7,795	1,201	8,996
VICTIMS/WITNESS	6	0.6537	4,153		4,153	638	4,791
VICTIM ADVOCATE	1	0.0860	546		546	84	630
EMERGENCY MANAGEMENT	1	0.1583	1,005		1,005	154	1,159
CODE ADMINISTRATION	10	1.0895	6,921		6,921	1,064	7,985
PARKS	28	3.2571	20,690		20,690	3,185	23,875
HIGHWAY	70	8.0178	50,931		50,931	7,846	58,777
LAND CONSERVATION	4	0.4014	2,549		2,549	393	2,942
OTHER DEPARTMENTS	13	1.5425	9,798		9,798	1,510	11,308
Sub Total	872	100.0000	635,222	0	635,222	94,822	730,044
Total	872	100.0000	635,222	0	635,222	94,822	730,044

CENTRAL SERVICES COST ALLOCATION PLAN

Racine County

Schedule .4 - Detail Activity Allocations

Department : HUMAN RESOURCES



Detail

Plan Name : RACINE COUNTY, WISCONSIN

Plan Year : 2008

Version : 2.0001

Activity - PERSONNEL ADMIN

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

Allocation Source : COUNTY PERSONNEL RECORDS

CENTRAL SERVICES COST ALLOCATION PLAN

Racine County

Schedule .4 - Detail Activity Allocations

Department : HUMAN RESOURCES



Detail

Plan Name : RACINE COUNTY, WISCONSIN

Plan Year : 2008

Version : 2.0001

Activity - CIVIL SERVICE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SHERIFF'S DEPARTMENT	112	51.3761	2,154		2,154	316	2,470
COUNTY JAIL	106	48.6239	2,039		2,039	299	2,338
Sub Total	218	100.0000	4,193	0	4,193	615	4,808
Total	218	100.0000	4,193	0	4,193	615	4,808

Allocation Basis : NUMBER OF EMPLOYEES BY BENEFITING DEPARTMENT

Allocation Source : COUNTY PERSONNEL RECORDS

CENTRAL SERVICES COST ALLOCATION PLAN

Racine County

Schedule .4 - Detail Activity Allocations

Department : HUMAN RESOURCES



Detail

Plan Name : RACINE COUNTY, WISCONSIN

Plan Year : 2008

Version : 2.0001

Activity - RIDGEWOOD

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
RIDGEWOOD	100	100.0000	80,702		80,702	12,032	92,734
Sub Total	100	100.0000	80,702	0	80,702	12,032	92,734
Total	100	100.0000	80,702	0	80,702	12,032	92,734

Allocation Basis : DIRECT ALLOCATION TO BENEFITING DEPARTMENT

Allocation Source : PERSONNEL ACTIVITY REPORTS

CENTRAL SERVICES COST ALLOCATION PLAN

Racine County

Schedule .4 - Detail Activity Allocations

Department : HUMAN RESOURCES



Detail

Plan Name : RACINE COUNTY, WISCONSIN

Plan Year : 2008

Version : 2.0001

Activity - HUMAN SERVICES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HUMAN SERVICES	100	100.0000	51,907		51,907	7,736	59,643
Sub Total	100	100.0000	51,907	0	51,907	7,736	59,643
Total	100	100.0000	51,907	0	51,907	7,736	59,643

Allocation Basis : DIRECT ALLOCATION TO BENEFITING DEPARTMENT

Allocation Source : PERSONNEL ACTIVITY REPORTS

CENTRAL SERVICES COST ALLOCATION PLAN

Racine County

Schedule .5 - Allocation Summary

Department : HUMAN RESOURCES



Detail

Plan Name : RACINE COUNTY, WISCONSIN

Plan Year : 2008

Version : 2.0001

Receiving Department	Total	PERSONNEL ADMIN	CIVIL SERVICE	RIDGEWOOD	HUMAN SERVICES
MAINTENANCE	8,741	8,741	0	0	0
COUNTY EXECUTIVE	1,639	1,639	0	0	0
FINANCE DEPARTMENT	4,918	4,918	0	0	0
HUMAN RESOURCES	4,372	4,372	0	0	0
PURCHASING DEPARTMENT	2,525	2,525	0	0	0
INFORMATION SYSTEMS	5,045	5,045	0	0	0
PRINTING/MAIL SERVICE	841	841	0	0	0
CORPORATION COUNSEL	4,455	4,455	0	0	0
COUNTY TREASURER	3,781	3,781	0	0	0
FAMILY COURT COMMISSIONER	4,205	4,205	0	0	0
CENTRAL COURTS	28,584	28,584	0	0	0
CHILD SUPPORT	24,632	24,632	0	0	0
HUMAN SERVICES	199,638	139,995	0	0	59,643
RIDGEWOOD	218,759	126,025	0	92,734	0
SHERIFF'S DEPARTMENT	120,717	118,247	2,470	0	0
DETENTION CENTER	25,222	25,222	0	0	0
COUNTY JAIL	105,750	103,412	2,338	0	0
COUNTY CLERK	2,942	2,942	0	0	0
DISTRICT ATTORNEY	8,996	8,996	0	0	0
VICTIMS/WITNESS	4,791	4,791	0	0	0
VICTIM ADVOCATE	630	630	0	0	0
EMERGENCY MANAGEMENT	1,159	1,159	0	0	0
CODE ADMINISTRATION	7,985	7,985	0	0	0
PARKS	23,875	23,875	0	0	0
HIGHWAY	58,777	58,777	0	0	0
LAND CONSERVATION	2,942	2,942	0	0	0
OTHER DEPARTMENTS	11,308	11,308	0	0	0
Direct Bill	0	0	0	0	0
Total	887,229	730,044	4,808	92,734	59,643

CENTRAL SERVICES COST ALLOCATION PLAN
Racine County
PURCHASING DEPARTMENT
Nature and Extent of Services



Plan Name : RACINE COUNTY, WISCONSIN
Plan Year : 2008
Version : 2.0001

The Purchasing Department administers the County-wide central procurement of most supplies and goods for all departments. Additionally, this department prepares standard specifications for all County purchases, and purchases repairs and repair parts for County equipment.

Costs related to management of the County's Purchasing activities are allocated based on the total number of purchase orders issued by department in 2008.

Ref.: CFR 225, Attachment B, Sections 10, 11, 29 and 35.

CENTRAL SERVICES COST ALLOCATION PLAN

Racine County

Schedule .2 - Detail Costs To Be Allocated

Department : PURCHASING DEPARTMENT



Plan Name : RACINE COUNTY, WISCONSIN
 Plan Year : 2008
 Version : 2.0001

	1st Allocation	2nd Allocation	Total
Expenditures Per Financial Statement:	220,433	0	220,433
BUILDING USE	2,014	0	2,014
EQUIPMENT USE	514	3	517
INSURANCE	12	3	15
MAINTENANCE	3,914	106	4,020
COUNTY EXECUTIVE	5,667	1,252	6,919
FINANCE DEPARTMENT	1,569	587	2,156
HUMAN RESOURCES	2,186	339	2,525
PURCHASING DEPARTMENT	0	421	421
INFORMATION SYSTEMS	0	34,251	34,251
PRINTING/MAIL SERVICE	0	166	166
CORPORATION COUNSEL	0	2,821	2,821
COUNTY TREASURER	0	205	205
Total Allocated Additions:	<u>15,876</u>	<u>40,154</u>	<u>56,030</u>
Total To Be Allocated:	236,309	40,154	276,463

CENTRAL SERVICES COST ALLOCATION PLAN

Racine County

Schedule .3 - Costs To Be Allocated By Activity

Department : PURCHASING DEPARTMENT



Plan Name : RACINE COUNTY, WISCONSIN

Plan Year : 2008

Version : 2.0001

	Total	G/A	PURCHASING SVCS	Disallow Activity*
<u>Expenses & Costs</u>				
SALARIES & WAGES	144,377	0	144,377	0
FRINGE BENEFITS	70,931	0	70,931	0
CONTRACTED SERVICES	249	0	249	0
EQUIPMENT REPAIRS	0	0	0	0
TELEPHONE	426	0	426	0
PUBLIC LIABILITY INS	1,805	0	1,805	0
TRAVEL	487	0	487	0
TRAINING	329	0	329	0
CONFERENCES	48	0	48	0
OFFICE SUPPLIES	282	0	282	0
COPY COST	613	0	613	0
PRINTING	13	0	13	0
PUBLICATIONS	443	0	443	0
POSTAGE	0	0	0	0
DUES	430	0	430	0
EQUIPMENT	0	0	0	0
TEMP HELP	0	0	0	0
Total Expenditures	220,433	0	220,433	0
Functional Cost	220,433	0	220,433	0
<u>Allocation Step 1</u>				
Inbound - All Others	15,876	0	15,876	0
1st Allocation	236,309	0	236,309	0
<u>Allocation Step 2</u>				
Inbound - All Others	40,154	0	40,154	0
2nd Allocation	40,154	0	40,154	0
Total Allocated	276,463	0	276,463	0

CENTRAL SERVICES COST ALLOCATION PLAN

Racine County

Schedule .4 - Detail Activity Allocations

Department : PURCHASING DEPARTMENT



Plan Name : RACINE COUNTY, WISCONSIN

Plan Year : 2008

Version : 2.0001

Activity - PURCHASING SVCS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MAINTENANCE	340	12.0867	28,561		28,561		28,561
COUNTY EXECUTIVE	1	0.0355	84		84		84
FINANCE DEPARTMENT	521	18.5212	43,772		43,772		43,772
HUMAN RESOURCES	16	0.5688	1,343		1,343		1,343
PURCHASING DEPARTMENT	5	0.1777	421		421		421
INFORMATION SYSTEMS	92	3.2705	7,727		7,727	1,914	9,641
PRINTING/MAIL SERVICE	4	0.1422	336		336	83	419
CORPORATION COUNSEL	17	0.6043	1,427		1,427	354	1,781
COUNTY TREASURER	16	0.5688	1,343		1,343	332	1,675
FAMILY COURT COMMISSIONER	10	0.3555	841		841	208	1,049
CENTRAL COURTS	51	1.8130	4,284		4,284	1,061	5,345
CHILD SUPPORT	27	0.9598	2,268		2,268	561	2,829
HUMAN SERVICES	112	3.9815	9,408		9,408	2,331	11,739
RIDGEWOOD	322	11.4469	27,051		27,051	6,703	33,754
SHERIFF'S DEPARTMENT	111	3.9460	9,323		9,323	2,309	11,632
DETENTION CENTER	64	2.2752	5,377		5,377	1,333	6,710
COUNTY JAIL	79	2.8084	6,636		6,636	1,642	8,278
COUNTY CLERK	18	0.6399	1,512		1,512	374	1,886
DISTRICT ATTORNEY	9	0.3199	756		756	188	944
VICTIMS/WITNESS	2	0.0711	168		168	40	208
VICTIM ADVOCATE	2	0.0711	168		168	40	208
EMERGENCY MANAGEMENT	21	0.7465	1,764		1,764	438	2,202
CODE ADMINISTRATION	29	1.0309	2,436		2,436	603	3,039
UW EXTENSION	15	0.5332	1,260		1,260	313	1,573
PARKS	250	8.8873	21,002		21,002	5,202	26,204
HIGHWAY	419	14.8951	35,200		35,200	8,716	43,916
LAND CONSERVATION	31	1.1020	2,603		2,603	644	3,247
OTHER DEPARTMENTS	229	8.1408	19,238		19,238	4,765	24,003
Sub Total	2,813	100.0000	236,309	0	236,309	40,154	276,463
Total	2,813	100.0000	236,309	0	236,309	40,154	276,463

CENTRAL SERVICES COST ALLOCATION PLAN
Racine County
Schedule .4 - Detail Activity Allocations



Plan Name : RACINE COUNTY, WISCONSIN
Plan Year : 2008
Version : 2.0001
Activity - PURCHASING SVCS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed
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Allocation Basis : PURCHASE ORDER TRANSACTIONS BY DEPARTMENT
Allocation Source : COUNTY FINANCIAL RECORDS

CENTRAL SERVICES COST ALLOCATION PLAN

Racine County

Schedule .5 - Allocation Summary

Department : PURCHASING DEPARTMENT



Detail

Plan Name : RACINE COUNTY, WISCONSIN

Plan Year : 2008

Version : 2.0001

Receiving Department	Total	PURCHASING SVCS
MAINTENANCE	28,561	28,561
COUNTY EXECUTIVE	84	84
FINANCE DEPARTMENT	43,772	43,772
HUMAN RESOURCES	1,343	1,343
PURCHASING DEPARTMENT	421	421
INFORMATION SYSTEMS	9,641	9,641
PRINTING/MAIL SERVICE	419	419
CORPORATION COUNSEL	1,781	1,781
COUNTY TREASURER	1,675	1,675
FAMILY COURT COMMISSIONER	1,049	1,049
CENTRAL COURTS	5,345	5,345
CHILD SUPPORT	2,829	2,829
HUMAN SERVICES	11,739	11,739
RIDGEWOOD	33,754	33,754
SHERIFF'S DEPARTMENT	11,632	11,632
DETENTION CENTER	6,710	6,710
COUNTY JAIL	8,278	8,278
COUNTY CLERK	1,886	1,886
DISTRICT ATTORNEY	944	944
VICTIMS/WITNESS	208	208
VICTIM ADVOCATE	208	208
EMERGENCY MANAGEMENT	2,202	2,202
CODE ADMINISTRATION	3,039	3,039
UW EXTENSION	1,573	1,573
PARKS	26,204	26,204
HIGHWAY	43,916	43,916
LAND CONSERVATION	3,247	3,247
OTHER DEPARTMENTS	24,003	24,003
Direct Bill	0	0
Total	276,463	276,463

CENTRAL SERVICES COST ALLOCATION PLAN
Racine County
INFORMATION SYSTEMS
Nature and Extent of Services



Plan Name : RACINE COUNTY, WISCONSIN
Plan Year : 2008
Version : 2.0001

The Information Systems Department is responsible for developing programs and systems, converting records and files, and preparing reports of County operations. The department performs specific services for individual departments, supports departmental computer systems and programs, and oversees the County's telephone system, and printing and mail service.

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

- **Child Support:** Information Systems also provides support to the Child Support Program. Costs are identified based on direct effort. Previously billed amounts have been properly offset against allocated costs.
- **Data Processing:** The department maintains a cost accounting system that summarizes by month, the hours of keypunch, processing, and desk time spent on each application by department. The percentages of time per application/department (as summarized for the public auditors) were used to allocate costs to benefiting departments.
- **Specific IS:** Expenses related to specific systems and or departmental support has been identified and is allocated directly to benefiting departments.
- **Phone System:** Expenses related to oversight and support of the telephone system have been identified and are allocated to departments based on the number of assigned phone lines.
- **Printing & Mail:** Expenses related to oversight and support of the printing and mail operation has been identified and are allocated to that department for further allocation.
- **ROD Technology:** Expenses related to the maintenance and support of the County's ROD Technology system has been identified based on a review of financial records. Costs, net of revenues, are allocated directly to benefiting department.

Ref.: CFR 225, Attachment B, Sections 6, 10 and 11.

CENTRAL SERVICES COST ALLOCATION PLAN

Racine County

Schedule .2 - Detail Costs To Be Allocated

Department : INFORMATION SYSTEMS



Plan Name : RACINE COUNTY, WISCONSIN

Plan Year : 2008

Version : 2.0001

	1st Allocation	2nd Allocation	Total
Expenditures Per Financial Statement:	1,146,688	0	1,146,688
BUILDING USE	26,248	6	26,254
EQUIPMENT USE	20,078	105	20,183
INSURANCE	25	8	33
MAINTENANCE	51,025	1,395	52,420
COUNTY EXECUTIVE	13,349	2,946	16,295
FINANCE DEPARTMENT	6,836	1,924	8,760
HUMAN RESOURCES	4,372	673	5,045
PURCHASING DEPARTMENT	7,727	1,914	9,641
INFORMATION SYSTEMS	0	34,305	34,305
PRINTING/MAIL SERVICE	0	365	365
CORPORATION COUNSEL	0	2,821	2,821
COUNTY TREASURER	0	1,975	1,975
Total Allocated Additions:	129,660	48,437	178,097
SPECIAL COMPUTER PROG	(7,641)	0	(7,641)
HOOK UP FEES	0	0	0
COPIES CONTRACT	(90,583)	0	(90,583)
SECURITY DEPOSIT	0	0	0
DVD COPIES	(1,000)	0	(1,000)
Total Departmental Cost Adjustments:	(99,224)	0	(99,224)
Total To Be Allocated:	1,177,124	48,437	1,225,561

CENTRAL SERVICES COST ALLOCATION PLAN

Racine County

Schedule .3 - Costs To Be Allocated By Activity

Department : INFORMATION SYSTEMS



Plan Name : RACINE COUNTY, WISCONSIN

Plan Year : 2008

Version : 2.0001

	Total	G/A	CHILD SUPPORT	DATA PROCESSING	SPECIFIC IS
<u>Expenses & Costs</u>					
SALARIES & WAGES	503,424	106,694	400	312,835	0
FRINGE BENEFITS	186,124	37,482	80	115,702	0
CONTRACTED SERVICES	47,639	0	2,308	45,331	0
NL TEMPORARY HELP	0	0	0	0	0
NL SOFTWARE CONTRACTS	208,411	0	0	151,193	21,900
CONSULTANTS	0	0	0	0	0
NL HARDWARE CONTRACTS	34,516	0	0	34,516	0
TELEPHONE	3,659	0	0	3,659	0
PUBLIC LIABILITY INS	6,288	0	0	5,387	0
NL TRAVEL	3,507	0	0	3,507	0
NL TRAINING	4,995	0	0	4,995	0
OFFICE SUPPLIES	604	0	0	604	0
COPY COST	1,365	0	0	263	0
PRINTING	4	0	0	4	0
PUBLICATIONS	0	0	0	0	0
PC REARCH/TESTING	0	0	0	0	0
POSTAGE	0	0	0	0	0
DUES	5	0	0	5	0
EQUIPMENT REPAIRS	0	0	0	0	0
NL TECHNICAL SUPPLIES	5,520	0	0	5,246	0
NL INFRASTRUCURE SPRT	44,687	0	0	44,687	0
NL PC SUPPORT	95,940	0	0	95,940	0
CAPITAL PURCHASES	0	0	0	0	0
Total Expenditures	1,146,688	144,176	2,788	823,874	21,900
<u>Cost Adjustments</u>					
SPECIAL COMPUTER PROG	(7,641)	0	0	0	0
HOOK UP FEES	0	0	0	0	0
COPIES CONTRACT	(90,583)	0	0	0	0
SECURITY DEPOSIT	0	0	0	0	0
DVD COPIES	(1,000)	0	0	0	0
Functional Cost	903,288	0	2,788	823,874	21,900
<u>Allocation Step 1</u>					
Inbound - 06 FINANCE DEPARTMEN	2,248	0	57	1,844	0

CENTRAL SERVICES COST ALLOCATION PLAN

Racine County

Schedule .3 - Costs To Be Allocated By Activity

Department : INFORMATION SYSTEMS



Plan Name : RACINE COUNTY, WISCONSIN

Plan Year : 2008

Version : 2.0001

	Total	G/A	CHILD SUPPORT	DATA PROCESSING	SPECIFIC IS
Inbound - 06 FINANCE DEPARTMEN	530	0	12	437	0
Inbound - 06 FINANCE DEPARTMEN	1,082	0	28	888	0
Inbound - 06 FINANCE DEPARTMEN	(393)	0	0	(226)	0
Inbound - 08 PURCHASING DEPARTM	7,727	0	147	6,605	0
Inbound - All Others	118,466	0	361	108,060	2,871
Reallocate Admin Costs	144,176	(144,176)	474	131,409	3,457
Unallocated Costs	0	0	0	0	0
1st Allocation	1,177,124	0	3,867	1,072,891	28,228
<u>Allocation Step 2</u>					
Inbound - 06 FINANCE DEPARTMEN	737	0	16	609	0
Inbound - 06 FINANCE DEPARTMEN	28	0	0	25	0
Inbound - 06 FINANCE DEPARTMEN	60	0	1	51	0
Inbound - 06 FINANCE DEPARTMEN	457	0	0	263	0
Inbound - 08 PURCHASING DEPARTM	1,914	0	36	1,635	0
Inbound - 10 INFORMATION SYSTEM	64	64	0	0	0
Inbound - 12 COUNTY TREASURER	1,975	0	15	1,854	0
Inbound - All Others	43,202	0	137	39,407	1,030
Reallocate Admin Costs	64	(64)	0	58	2
Unallocated Costs	0	0	0	0	0
2nd Allocation	48,437	0	205	43,902	1,032
Total Allocated	1,225,561	0	4,072	1,116,793	29,260

CENTRAL SERVICES COST ALLOCATION PLAN

Racine County

Schedule .3 - Costs To Be Allocated By Activity

Department : INFORMATION SYSTEMS



Plan Name : RACINE COUNTY, WISCONSIN

Plan Year : 2008

Version : 2.0001

	PHONE SYSTEM	PRINTSHOP	ROD TECHNOLOGY	Disallow Activity*
<u>Expenses & Costs</u>				
SALARIES & WAGES	0	11,417	72,078	0
FRINGE BENEFITS	0	4,223	28,637	0
CONTRACTED SERVICES	0	0	0	0
NL TEMPORARY HELP	0	0	0	0
NL SOFTWARE CONTRACTS	893	0	34,425	0
CONSULTANTS	0	0	0	0
NL HARDWARE CONTRACTS	0	0	0	0
TELEPHONE	0	0	0	0
PUBLIC LIABILITY INS	0	0	901	0
NL TRAVEL	0	0	0	0
NL TRAINING	0	0	0	0
OFFICE SUPPLIES	0	0	0	0
COPY COST	0	0	1,102	0
PRINTING	0	0	0	0
PUBLICATIONS	0	0	0	0
PC REARCH/TESTING	0	0	0	0
POSTAGE	0	0	0	0
DUES	0	0	0	0
EQUIPMENT REPAIRS	0	0	0	0
NL TECHNICAL SUPPLIES	0	0	274	0
NL INFRASTRUCURE SPRT	0	0	0	0
NL PC SUPPORT	0	0	0	0
CAPITAL PURCHASES	0	0	0	0
Total Expenditures	893	15,640	137,417	0
<u>Cost Adjustments</u>				
SPECIAL COMPUTER PROG	0	0	(7,641)	0
HOOK UP FEES	0	0	0	0
COPIES CONTRACT	0	0	(90,583)	0
SECURITY DEPOSIT	0	0	0	0
DVD COPIES	0	0	(1,000)	0
Functional Cost	893	15,640	38,193	0
<u>Allocation Step 1</u>				
Inbound - 06 FINANCE DEPARTMEN	0	0	347	0

CENTRAL SERVICES COST ALLOCATION PLAN

Racine County

Schedule .3 - Costs To Be Allocated By Activity

Department : INFORMATION SYSTEMS



Plan Name : RACINE COUNTY, WISCONSIN

Plan Year : 2008

Version : 2.0001

	PHONE SYSTEM	PRINTSHOP	ROD TECHNOLOGY	Disallow Activity*
Inbound - 06 FINANCE DEPARTMEN	0	0	81	0
Inbound - 06 FINANCE DEPARTMEN	0	0	166	0
Inbound - 06 FINANCE DEPARTMEN	0	0	(167)	0
Inbound - 08 PURCHASING DEPARTM	0	0	975	0
Inbound - All Others	115	2,050	5,009	0
Reallocate Admin Costs	141	2,469	6,226	0
Unallocated Costs	0	0	0	0
1st Allocation	1,149	20,159	50,830	0
<u>Allocation Step 2</u>				
Inbound - 06 FINANCE DEPARTMEN	0	0	112	0
Inbound - 06 FINANCE DEPARTMEN	0	0	3	0
Inbound - 06 FINANCE DEPARTMEN	0	0	8	0
Inbound - 06 FINANCE DEPARTMEN	0	0	194	0
Inbound - 08 PURCHASING DEPARTM	0	0	243	0
Inbound - 10 INFORMATION SYSTEM	0	0	0	0
Inbound - 12 COUNTY TREASURER	0	0	106	0
Inbound - All Others	38	732	1,858	0
Reallocate Admin Costs	0	1	3	0
Unallocated Costs	0	0	0	0
2nd Allocation	38	733	2,527	0
Total Allocated	1,187	20,892	53,357	0

CENTRAL SERVICES COST ALLOCATION PLAN

Racine County

Schedule .4 - Detail Activity Allocations

Department : INFORMATION SYSTEMS



Plan Name : RACINE COUNTY, WISCONSIN

Plan Year : 2008

Version : 2.0001

Activity - CHILD SUPPORT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHILD SUPPORT	100	100.0000	3,867	(2,788)	1,079	205	1,284
Sub Total	100	100.0000	3,867	(2,788)	1,079	205	1,284
Direct Billed				2,788	2,788	0	2,788
Total	100	100.0000	3,867	0	3,867	205	4,072

Allocation Basis : 100% ALLOCATION TO CHILD SUPPORT

Allocation Source : CHILD SUPPORT EXPENDITURE REPORTS/COUNTY FINANCIAL RECORDS

CENTRAL SERVICES COST ALLOCATION PLAN

Racine County

Schedule .4 - Detail Activity Allocations

Department : INFORMATION SYSTEMS



Detail

Plan Name : RACINE COUNTY, WISCONSIN

Plan Year : 2008

Version : 2.0001

Activity - DATA PROCESSING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MAINTENANCE	1	0.5319	5,706		5,706		5,706
COUNTY EXECUTIVE	1	0.5319	5,706		5,706		5,706
FINANCE DEPARTMENT	9	9.5745	102,723		102,723		102,723
HUMAN RESOURCES	8	7.9787	85,603		85,603		85,603
PURCHASING DEPARTMENT	3	3.1915	34,241		34,241		34,241
INFORMATION SYSTEMS	3	3.1915	34,241		34,241		34,241
PRINTING/MAIL SERVICE	0	0.2660	2,854		2,854	156	3,010
CORPORATION COUNSEL	1	1.0638	11,414		11,414	623	12,037
COUNTY TREASURER	6	6.3830	68,483		68,483	3,739	72,222
FAMILY COURT COMMISSIONER	0	0.2660	2,854		2,854	156	3,010
CENTRAL COURTS	1	1.0638	11,414		11,414	623	12,037
HUMAN SERVICES	7	7.4468	79,897	(32,380)	47,517	4,360	51,877
RIDGEWOOD	5	5.3191	57,068		57,068	3,113	60,181
SHERIFF'S DEPARTMENT	12	12.7660	136,965		136,965	7,472	144,437
COUNTY JAIL	6	6.3830	68,483		68,483	3,738	72,221
COUNTY CLERK	2	2.1277	22,827		22,827	1,246	24,073
DISTRICT ATTORNEY	2	2.1277	22,827		22,827	1,246	24,073
VICTIMS/WITNESS	2	1.5957	17,120		17,120	933	18,053
EMERGENCY MANAGEMENT	1	0.5319	5,706		5,706	310	6,016
CODE ADMINISTRATION	5	5.3191	57,068		57,068	3,113	60,181
UW EXTENSION	1	1.0638	11,414		11,414	623	12,037
HIGHWAY	5	5.3191	57,068		57,068	3,113	60,181
OTHER DEPARTMENTS	15	15.9574	171,209		171,209	9,338	180,547
Sub Total	94	100.0000	1,072,891	(32,380)	1,040,511	43,902	1,084,413
Direct Billed				32,380	32,380	0	32,380
Total	94	100.0000	1,072,891	0	1,072,891	43,902	1,116,793

CENTRAL SERVICES COST ALLOCATION PLAN
Racine County
Schedule .4 - Detail Activity Allocations
Department : INFORMATION SYSTEMS



Plan Name : RACINE COUNTY, WISCONSIN
Plan Year : 2008
Version : 2.0001
Activity - DATA PROCESSING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed
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Allocation Basis : RELATIVE USAGE PERCENTAGE BY BENEFITING DEPARTMENT
Allocation Source : INFORMATION SYSTEMS DEPARTMENT RECORDS

CENTRAL SERVICES COST ALLOCATION PLAN
Racine County
Schedule .4 - Detail Activity Allocations
Department : INFORMATION SYSTEMS



Plan Name : RACINE COUNTY, WISCONSIN
 Plan Year : 2008
 Version : 2.0001
Activity - SPECIFIC IS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FINANCE DEPARTMENT	14,400	65.7534	18,560		18,560		18,560
COUNTY TREASURER	7,500	34.2466	9,668		9,668	1,032	10,700
Sub Total	21,900	100.0000	28,228	0	28,228	1,032	29,260
Total	21,900	100.0000	28,228	0	28,228	1,032	29,260

Allocation Basis : DIRECT ALLOCATION TO BENEFITING DEPARTMENTS
 Allocation Source : COUNTY FINANCIAL RECORDS

CENTRAL SERVICES COST ALLOCATION PLAN

Racine County

Schedule .4 - Detail Activity Allocations

Department : INFORMATION SYSTEMS



Plan Name : RACINE COUNTY, WISCONSIN

Plan Year : 2008

Version : 2.0001

Activity - PHONE SYSTEM

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MAINTENANCE	17	3.1955	40		40		40
COUNTY EXECUTIVE	4	0.7519	8		8		8
FINANCE DEPARTMENT	7	1.3158	15		15		15
PURCHASING DEPARTMENT	5	0.9398	9		9		9
INFORMATION SYSTEMS	30	5.6391	64		64		64
PRINTING/MAIL SERVICE	2	0.3759	4		4		4
CORPORATION COUNSEL	7	1.3158	15		15		15
COUNTY TREASURER	7	1.3158	15		15		15
FAMILY COURT COMMISSIONER	15	2.8195	32		32	1	33
CENTRAL COURTS	124	23.3083	268		268	16	284
CHILD SUPPORT	63	11.8421	136		136	4	140
SHERIFF'S DEPARTMENT	76	14.2857	165		165	5	170
COUNTY JAIL	69	12.9699	149		149	5	154
COUNTY CLERK	10	1.8797	21		21	1	22
DISTRICT ATTORNEY	40	7.5188	87		87	3	90
VICTIMS/WITNESS	16	3.0075	35		35	1	36
EMERGENCY MANAGEMENT	20	3.7594	43		43	1	44
OTHER DEPARTMENTS	20	3.7594	43		43	1	44
Sub Total	532	100.0000	1,149	0	1,149	38	1,187
Total	532	100.0000	1,149	0	1,149	38	1,187

Allocation Basis : NUMBER OF PHONE LINE ASSIGNED BY DEPARTMENT

Allocation Source : INFORMATION SYSTEMS DEPARTMENT RECORDS

CENTRAL SERVICES COST ALLOCATION PLAN

Racine County

Schedule .4 - Detail Activity Allocations

Department : INFORMATION SYSTEMS



Plan Name : RACINE COUNTY, WISCONSIN

Plan Year : 2008

Version : 2.0001

Activity - PRINTSHOP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MAINTENANCE	27	0.0158	2		2		2
COUNTY EXECUTIVE	892	0.5134	103		103		103
FINANCE DEPARTMENT	508	0.2927	59		59		59
HUMAN RESOURCES	1,822	1.0493	212		212		212
PURCHASING DEPARTMENT	13	0.0072	1		1		1
PRINTING/MAIL SERVICE	596	0.3434	69		69	4	73
CORPORATION COUNSEL	70	0.0404	7		7		7
COUNTY TREASURER	1,446	0.8325	168		168	5	173
FAMILY COURT COMMISSIONER	813	0.4680	94		94	3	97
CENTRAL COURTS	10,014	5.7660	1,161		1,161	43	1,204
CHILD SUPPORT	3,234	1.8621	373		373	13	386
HUMAN SERVICES	26,354	15.1743	3,060		3,060	114	3,174
RIDGEWOOD	1,946	1.1203	227		227	9	236
SHERIFF'S DEPARTMENT	1,807	1.0405	211		211	7	218
DETENTION CENTER	789	0.4543	91		91	3	94
COUNTY JAIL	5,656	3.2570	656		656	24	680
COUNTY CLERK	78,114	44.9777	9,073		9,073	343	9,416
DISTRICT ATTORNEY	3,115	1.7937	361		361	13	374
VICTIMS/WITNESS	434	0.2500	50		50	1	51
VICTIM ADVOCATE	355	0.2042	41		41	1	42
EMERGENCY MANAGEMENT	61	0.0353	7		7		7
CODE ADMINISTRATION	562	0.3237	65		65	2	67
UW EXTENSION	3,871	2.2290	450		450	16	466
PARKS	1,299	0.7477	151		151	4	155
HIGHWAY	509	0.2930	59		59	2	61
LAND CONSERVATION	486	0.2800	56		56	2	58
OTHER DEPARTMENTS	28,876	16.6264	3,352		3,352	124	3,476
Sub Total	173,669	99.9978	20,159	0	20,159	733	20,892
Total	173,669	99.9978	20,159	0	20,159	733	20,892

CENTRAL SERVICES COST ALLOCATION PLAN

Racine County

Schedule .4 - Detail Activity Allocations

Department : INFORMATION SYSTEMS



Plan Name : RACINE COUNTY, WISCONSIN

Plan Year : 2008

Version : 2.0001

Activity - PRINTSHOP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed
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Allocation Basis : DIRECT ALLOCATION TO BENEFITING DEPARTMENTS

Allocation Source : INFORMATION SYSTEMS STAFF

CENTRAL SERVICES COST ALLOCATION PLAN

Racine County

Schedule .4 - Detail Activity Allocations

Department : INFORMATION SYSTEMS



Detail

Plan Name : RACINE COUNTY, WISCONSIN

Plan Year : 2008

Version : 2.0001

Activity - ROD TECHNOLOGY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
OTHER DEPARTMENTS	100	100.0000	50,830		50,830	2,527	53,357
Sub Total	100	100.0000	50,830	0	50,830	2,527	53,357
Total	100	100.0000	50,830	0	50,830	2,527	53,357

Allocation Basis : DIRECT ALLOCATION TO BENEFITING DEPARTMENTS

Allocation Source : INFORMATION SYSTEMS STAFF

CENTRAL SERVICES COST ALLOCATION PLAN

Racine County

Schedule .5 - Allocation Summary

Department : INFORMATION SYSTEMS



Plan Name : RACINE COUNTY, WISCONSIN

Plan Year : 2008

Version : 2.0001

Receiving Department	Total	CHILD SUPPORT	DATA PROCESSING	SPECIFIC IS	PHONE SYSTEM	PRINTSHOP
MAINTENANCE	5,748	0	5,706	0	40	2
COUNTY EXECUTIVE	5,817	0	5,706	0	8	103
FINANCE DEPARTMENT	121,357	0	102,723	18,560	15	59
HUMAN RESOURCES	85,815	0	85,603	0	0	212
PURCHASING DEPARTMENT	34,251	0	34,241	0	9	1
INFORMATION SYSTEMS	34,305	0	34,241	0	64	0
PRINTING/MAIL SERVICE	3,087	0	3,010	0	4	73
CORPORATION COUNSEL	12,059	0	12,037	0	15	7
COUNTY TREASURER	83,110	0	72,222	10,700	15	173
FAMILY COURT COMMISSIONER	3,140	0	3,010	0	33	97
CENTRAL COURTS	13,525	0	12,037	0	284	1,204
CHILD SUPPORT	1,810	1,284	0	0	140	386
HUMAN SERVICES	55,051	0	51,877	0	0	3,174
RIDGEWOOD	60,417	0	60,181	0	0	236
SHERIFF'S DEPARTMENT	144,825	0	144,437	0	170	218
DETENTION CENTER	94	0	0	0	0	94
COUNTY JAIL	73,055	0	72,221	0	154	680
COUNTY CLERK	33,511	0	24,073	0	22	9,416
DISTRICT ATTORNEY	24,537	0	24,073	0	90	374
VICTIMS/WITNESS	18,140	0	18,053	0	36	51
VICTIM ADVOCATE	42	0	0	0	0	42
EMERGENCY MANAGEMENT	6,067	0	6,016	0	44	7
CODE ADMINISTRATION	60,248	0	60,181	0	0	67
UW EXTENSION	12,503	0	12,037	0	0	466
PARKS	155	0	0	0	0	155
HIGHWAY	60,242	0	60,181	0	0	61
LAND CONSERVATION	58	0	0	0	0	58
OTHER DEPARTMENTS	237,424	0	180,547	0	44	3,476
Direct Bill	35,168	2,788	32,380	0	0	0
Total	1,225,561	4,072	1,116,793	29,260	1,187	20,892

CENTRAL SERVICES COST ALLOCATION PLAN

Racine County

Schedule .5 - Allocation Summary

Department : INFORMATION SYSTEMS



Detail

Plan Name : RACINE COUNTY, WISCONSIN

Plan Year : 2008

Version : 2.0001

Receiving Department	ROD TECHNOLOGY
MAINTENANCE	0
COUNTY EXECUTIVE	0
FINANCE DEPARTMENT	0
HUMAN RESOURCES	0
PURCHASING DEPARTMENT	0
INFORMATION SYSTEMS	0
PRINTING/MAIL SERVICE	0
CORPORATION COUNSEL	0
COUNTY TREASURER	0
FAMILY COURT COMMISSIONER	0
CENTRAL COURTS	0
CHILD SUPPORT	0
HUMAN SERVICES	0
RIDGEWOOD	0
SHERIFF'S DEPARTMENT	0
DETENTION CENTER	0
COUNTY JAIL	0
COUNTY CLERK	0
DISTRICT ATTORNEY	0
VICTIMS/WITNESS	0
VICTIM ADVOCATE	0
EMERGENCY MANAGEMENT	0
CODE ADMINISTRATION	0
UW EXTENSION	0
PARKS	0
HIGHWAY	0
LAND CONSERVATION	0
OTHER DEPARTMENTS	53,357
Direct Bill	0
Total	53,357

CENTRAL SERVICES COST ALLOCATION PLAN

Racine County

PRINTING/MAIL SERVICE

Nature and Extent of Services



Plan Name : RACINE COUNTY, WISCONSIN

Plan Year : 2008

Version : 2.0001

The Printing Department, in addition to providing printing and reproduction services for the County, also maintains a stockroom of expendable supplies for other departments, and operates the Mailroom. For plan purposes, costs have been functionalized and are allocated as follows:

- **Printing**: Allocated based on print shop charges to departments in 2008.
- **Konica**: Allocated based on Konica copies by departments in 2008.
- **General Mail**: Allocated based on postage charges by department in 2008.

Ref.: CFR 225, Attachment B, Sections 10, 11 and 35.

CENTRAL SERVICES COST ALLOCATION PLAN

Racine County

Schedule .2 - Detail Costs To Be Allocated

Department : PRINTING/MAIL SERVICE



Detail

Plan Name : RACINE COUNTY, WISCONSIN

Plan Year : 2008

Version : 2.0001

	1st Allocation	2nd Allocation	Total
Expenditures Per Financial Statement:	154,825	0	154,825
BUILDING USE	4,683	1	4,684
EQUIPMENT USE	3,270	17	3,287
INSURANCE	4	1	5
MAINTENANCE	9,103	250	9,353
FINANCE DEPARTMENT	4,355	878	5,233
HUMAN RESOURCES	729	112	841
PURCHASING DEPARTMENT	336	83	419
INFORMATION SYSTEMS	2,927	160	3,087
PRINTING/MAIL SERVICE	0	5,371	5,371
COUNTY TREASURER	0	273	273
Total Allocated Additions:	<u>25,407</u>	<u>7,146</u>	<u>32,553</u>
Total To Be Allocated:	<u>180,232</u>	<u>7,146</u>	<u>187,378</u>

CENTRAL SERVICES COST ALLOCATION PLAN

Racine County

Schedule .3 - Costs To Be Allocated By Activity

Department : PRINTING/MAIL SERVICE



Plan Name : RACINE COUNTY, WISCONSIN

Plan Year : 2008

Version : 2.0001

	Total	G/A	PRINTING	KONICA	POSTAGE
<u>Expenses & Costs</u>					
SALARIES & WAGES	65,190	9,531	19,035	18,084	18,540
FRINGE BENEFITS	40,252	5,885	11,753	11,166	11,448
CON SERV-MAIL PICK-UP	22,511	0	0	0	22,511
EQUIPMENT REPAIRS	1,038	0	1,038	0	0
LEASE	330	0	0	0	330
MAINTENANCE CONTRACTS	7,182	0	4,105	0	3,077
TELEPHONE	174	25	52	48	49
PUBLIC LIABILITY INSURANCE	652	95	191	181	185
TRAVEL	0	0	0	0	0
TRAINING	84	12	25	23	24
OFFICE SUPPLIES	1,092	160	318	303	311
PRINTING	50	7	15	14	14
POSTAGE	16,271	0	0	0	16,271
EQUIPMENT	(1)	(1)	0	0	0
Total Expenditures	154,825	15,714	36,532	29,819	72,760
Functional Cost	139,111	0	36,532	29,819	72,760
<u>Allocation Step 1</u>					
Inbound - 06 FINANCE DEPARTMEN	73	0	66	0	7
Inbound - All Others	25,334	0	6,654	5,434	13,246
Reallocate Admin Costs	15,714	(15,714)	4,131	3,367	8,216
Unallocated Costs	0	0	0	0	0
1st Allocation	180,232	0	47,383	38,620	94,229
<u>Allocation Step 2</u>					
Inbound - 06 FINANCE DEPARTMEN	2	0	2	0	0
Inbound - All Others	7,144	0	1,878	1,522	3,744
2nd Allocation	7,146	0	1,880	1,522	3,744
Total Allocated	187,378	0	49,263	40,142	97,973

CENTRAL SERVICES COST ALLOCATION PLAN

Racine County

Schedule .3 - Costs To Be Allocated By Activity

Department : PRINTING/MAIL SERVICE



Plan Name : RACINE COUNTY, WISCONSIN

Plan Year : 2008

Version : 2.0001

Disallow Activity*

Expenses & Costs

SALARIES & WAGES	0
FRINGE BENEFITS	0
CON SERV-MAIL PICK-UP	0
EQUIPMENT REPAIRS	0
LEASE	0
MAINTENANCE CONTRACTS	0
TELEPHONE	0
PUBLIC LIABILITY INSURANCE	0
TRAVEL	0
TRAINING	0
OFFICE SUPPLIES	0
PRINTING	0
POSTAGE	0
EQUIPMENT	0

Functional Cost 0

Allocation Step 1

Inbound - 06 FINANCE DEPARTMEN	0
Inbound - All Others	0
Reallocate Admin Costs	0
Unallocated Costs	0
1st Allocation	0

Allocation Step 2

Inbound - 06 FINANCE DEPARTMEN	0
Inbound - All Others	0
2nd Allocation	0

Total Allocated 0

CENTRAL SERVICES COST ALLOCATION PLAN

Racine County

Schedule .4 - Detail Activity Allocations

Department : PRINTING/MAIL SERVICE



Plan Name : RACINE COUNTY, WISCONSIN

Plan Year : 2008

Version : 2.0001

Activity - PRINTING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MAINTENANCE	27	0.0158	8		8		8
COUNTY EXECUTIVE	892	0.5134	242		242		242
FINANCE DEPARTMENT	508	0.2927	139		139		139
HUMAN RESOURCES	1,822	1.0493	496		496		496
PURCHASING DEPARTMENT	13	0.0072	3		3		3
INFORMATION SYSTEMS	4	0.0022	1		1		1
PRINTING/MAIL SERVICE	596	0.3434	162		162		162
CORPORATION COUNSEL	70	0.0404	18		18	1	19
COUNTY TREASURER	1,446	0.8325	394		394	16	410
FAMILY COURT COMMISSIONER	813	0.4680	222		222	8	230
CENTRAL COURTS	10,014	5.7660	2,732		2,732	110	2,842
CHILD SUPPORT	3,234	1.8621	883		883	35	918
HUMAN SERVICES	26,354	15.1743	7,191		7,191	293	7,484
RIDGEWOOD	1,946	1.1203	531		531	21	552
SHERIFF'S DEPARTMENT	1,807	1.0405	493		493	20	513
DETENTION CENTER	789	0.4543	215		215	8	223
COUNTY JAIL	5,656	3.2570	1,544		1,544	62	1,606
COUNTY CLERK	78,114	44.9777	21,319		21,319	870	22,189
DISTRICT ATTORNEY	3,115	1.7937	849		849	34	883
VICTIMS/WITNESS	434	0.2500	117		117	5	122
VICTIM ADVOCATE	355	0.2042	97		97	3	100
EMERGENCY MANAGEMENT	61	0.0353	15		15	1	16
CODE ADMINISTRATION	562	0.3237	153		153	6	159
UW EXTENSION	3,871	2.2290	1,055		1,055	43	1,098
PARKS	1,299	0.7477	354		354	14	368
HIGHWAY	509	0.2930	139		139	5	144
LAND CONSERVATION	486	0.2800	132		132	5	137
OTHER DEPARTMENTS	28,876	16.6264	7,879		7,879	320	8,199
Sub Total	173,673	100.0000	47,383	0	47,383	1,880	49,263
Total	173,673	100.0000	47,383	0	47,383	1,880	49,263

CENTRAL SERVICES COST ALLOCATION PLAN

Racine County

Schedule .4 - Detail Activity Allocations

Department : PRINTING/MAIL SERVICE



Detail

Plan Name : RACINE COUNTY, WISCONSIN

Plan Year : 2008

Version : 2.0001

Activity - PRINTING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed
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Allocation Basis : PRINTING CHARGES BY DEPARTMENT

Allocation Source : COUNTY FINANCIAL RECORDS

CENTRAL SERVICES COST ALLOCATION PLAN

Racine County

Schedule .4 - Detail Activity Allocations

Department : PRINTING/MAIL SERVICE



Plan Name : RACINE COUNTY, WISCONSIN

Plan Year : 2008

Version : 2.0001

Activity - KONICA

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MAINTENANCE	1,081	0.7455	289		289		289
COUNTY EXECUTIVE	250	0.1721	66		66		66
FINANCE DEPARTMENT	1,361	0.9387	363		363		363
HUMAN RESOURCES	1,400	0.9657	375		375		375
PURCHASING DEPARTMENT	613	0.4231	163		163		163
INFORMATION SYSTEMS	1,365	0.9413	364		364		364
CORPORATION COUNSEL	1,049	0.7238	280		280	10	290
COUNTY TREASURER	824	0.5685	220		220	8	228
FAMILY COURT COMMISSIONER	3,186	2.1970	848		848	34	882
CENTRAL COURTS	10,715	7.3899	2,854		2,854	116	2,970
CHILD SUPPORT	6,001	4.1387	1,598		1,598	65	1,663
HUMAN SERVICES	64,608	44.5591	17,205		17,205	717	17,922
RIDGEWOOD	6,181	4.2628	1,647		1,647	67	1,714
SHERIFF'S DEPARTMENT	11,506	7.9358	3,065		3,065	126	3,191
DETENTION CENTER	3,459	2.3856	922		922	38	960
COUNTY JAIL	2,261	1.5597	602		602	25	627
COUNTY CLERK	3,167	2.1843	844		844	34	878
DISTRICT ATTORNEY	9,200	6.3448	2,451		2,451	101	2,552
VICTIMS/WITNESS	800	0.5518	214		214	8	222
EMERGENCY MANAGEMENT	259	0.1788	68		68	2	70
CODE ADMINISTRATION	3,899	2.6892	1,039		1,039	43	1,082
UW EXTENSION	1,786	1.2316	475		475	19	494
PARKS	9	0.0060	2		2		2
HIGHWAY	2,600	1.7933	692		692	28	720
LAND CONSERVATION	496	0.3422	132		132	5	137
OTHER DEPARTMENTS	6,917	4.7707	1,842		1,842	76	1,918
Sub Total	144,994	100.0000	38,620	0	38,620	1,522	40,142
Total	144,994	100.0000	38,620	0	38,620	1,522	40,142

CENTRAL SERVICES COST ALLOCATION PLAN

Racine County

Schedule .4 - Detail Activity Allocations

Department : PRINTING/MAIL SERVICE



Detail

Plan Name : RACINE COUNTY, WISCONSIN

Plan Year : 2008

Version : 2.0001

Activity - KONICA

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed
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Allocation Basis : COPY CLICKS BY DEPARTMENT

Allocation Source : PRINTSHOP RECORDS

CENTRAL SERVICES COST ALLOCATION PLAN

Racine County

Schedule .4 - Detail Activity Allocations

Department : PRINTING/MAIL SERVICE



Plan Name : RACINE COUNTY, WISCONSIN

Plan Year : 2008

Version : 2.0001

Activity - POSTAGE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HUMAN RESOURCES	4,758	2.4327	2,295		2,295		2,295
PRINTING/MAIL SERVICE	10,812	5.5283	5,209		5,209		5,209
COUNTY TREASURER	19,666	10.0552	9,475		9,475	410	9,885
FAMILY COURT COMMISSIONER	4,879	2.4944	2,350		2,350	101	2,451
CENTRAL COURTS	33,491	17.1239	16,135		16,135	697	16,832
CHILD SUPPORT	28,337	14.4885	13,652		13,652	589	14,241
HUMAN SERVICES	44,825	22.9192	21,597		21,597	936	22,533
RIDGEWOOD	4,664	2.3847	2,247		2,247	97	2,344
SHERIFF'S DEPARTMENT	6,605	3.3769	3,183		3,183	137	3,320
DETENTION CENTER	1,840	0.9408	886		886	38	924
COUNTY JAIL	84	0.0431	41		41	1	42
COUNTY CLERK	138	0.0703	66		66	2	68
DISTRICT ATTORNEY	4,478	2.2894	2,157		2,157	92	2,249
VICTIMS/WITNESS	3,860	1.9737	1,859		1,859	80	1,939
VICTIM ADVOCATE	889	0.4548	429		429	18	447
EMERGENCY MANAGEMENT	2	0.0008	1		1		1
CODE ADMINISTRATION	5,013	2.5630	2,416		2,416	104	2,520
UW EXTENSION	7,360	3.7632	3,546		3,546	153	3,699
HIGHWAY	1,474	0.7536	710		710	30	740
OTHER DEPARTMENTS	12,406	6.3434	5,975		5,975	259	6,234
Sub Total	195,580	100.0000	94,229	0	94,229	3,744	97,973
Total	195,580	100.0000	94,229	0	94,229	3,744	97,973

Allocation Basis : POSTAGE CHARGES BY DEPARTMENT

Allocation Source : COUNTY FINANCIAL RECORDS

CENTRAL SERVICES COST ALLOCATION PLAN

Racine County

Schedule .5 - Allocation Summary

Department : PRINTING/MAIL SERVICE



Detail

Plan Name : RACINE COUNTY, WISCONSIN

Plan Year : 2008

Version : 2.0001

Receiving Department	Total	PRINTING	KONICA	POSTAGE
MAINTENANCE	297	8	289	0
COUNTY EXECUTIVE	308	242	66	0
FINANCE DEPARTMENT	502	139	363	0
HUMAN RESOURCES	3,166	496	375	2,295
PURCHASING DEPARTMENT	166	3	163	0
INFORMATION SYSTEMS	365	1	364	0
PRINTING/MAIL SERVICE	5,371	162	0	5,209
CORPORATION COUNSEL	309	19	290	0
COUNTY TREASURER	10,523	410	228	9,885
FAMILY COURT COMMISSIONER	3,563	230	882	2,451
CENTRAL COURTS	22,644	2,842	2,970	16,832
CHILD SUPPORT	16,822	918	1,663	14,241
HUMAN SERVICES	47,939	7,484	17,922	22,533
RIDGEWOOD	4,610	552	1,714	2,344
SHERIFF'S DEPARTMENT	7,024	513	3,191	3,320
DETENTION CENTER	2,107	223	960	924
COUNTY JAIL	2,275	1,606	627	42
COUNTY CLERK	23,135	22,189	878	68
DISTRICT ATTORNEY	5,684	883	2,552	2,249
VICTIMS/WITNESS	2,283	122	222	1,939
VICTIM ADVOCATE	547	100	0	447
EMERGENCY MANAGEMENT	87	16	70	1
CODE ADMINISTRATION	3,761	159	1,082	2,520
UW EXTENSION	5,291	1,098	494	3,699
PARKS	370	368	2	0
HIGHWAY	1,604	144	720	740
LAND CONSERVATION	274	137	137	0
OTHER DEPARTMENTS	16,351	8,199	1,918	6,234
Direct Bill	0	0	0	0
Total	187,378	49,263	40,142	97,973

CENTRAL SERVICES COST ALLOCATION PLAN
Racine County
CORPORATION COUNSEL
Nature and Extent of Services



Plan Name : RACINE COUNTY, WISCONSIN
Plan Year : 2008
Version : 2.0001

The Racine County Corporation Counsel's office provides legal counsel advice, and opinion in civil matters affecting all affairs of County administration. In addition, the office handles prosecution of County ordinance violations, represents the County in involuntary commitments and protective placements, and oversees the County's insurance programs (which consists primarily of dealing with Worker's Compensation claims and working directly with employees on insurance-related matters).

Costs associated with the Corporation Counsel's services are allocated based on an analysis of work performed. Per that analysis, costs are allocated to departments based on relative effort expended.

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

CENTRAL SERVICES COST ALLOCATION PLAN

Racine County

Schedule .2 - Detail Costs To Be Allocated

Department : CORPORATION COUNSEL



Detail

Plan Name : RACINE COUNTY, WISCONSIN

Plan Year : 2008

Version : 2.0001

	1st Allocation	2nd Allocation	Total
Expenditures Per Financial Statement:	537,686	0	537,686
BUILDING USE	5,318	1	5,319
EQUIPMENT USE	720	4	724
INSURANCE	22	6	28
MAINTENANCE	10,337	283	10,620
COUNTY EXECUTIVE	14,811	3,266	18,077
FINANCE DEPARTMENT	4,115	1,365	5,480
HUMAN RESOURCES	3,860	595	4,455
PURCHASING DEPARTMENT	1,427	354	1,781
INFORMATION SYSTEMS	11,436	623	12,059
PRINTING/MAIL SERVICE	298	11	309
CORPORATION COUNSEL	0	9,123	9,123
COUNTY TREASURER	0	499	499
Total Allocated Additions:	52,344	16,130	68,474
OFF SPLYS-REC RETENTN	0	0	0
Total Departmental Cost Adjustments:	0	0	0
Total To Be Allocated:	590,030	16,130	606,160

CENTRAL SERVICES COST ALLOCATION PLAN

Racine County

Schedule .3 - Costs To Be Allocated By Activity

Department : CORPORATION COUNSEL



Plan Name : RACINE COUNTY, WISCONSIN

Plan Year : 2008

Version : 2.0001

	Total	G/A	LEGAL SERVICES	Disallow Activity*
<u>Expenses & Costs</u>				
SALARIES & WAGES	357,570	0	357,570	0
FRINGE BENEFITS	146,083	0	146,083	0
EQUIPMENT REPAIRS	0	0	0	0
WITNESS FEES	105	0	105	0
TELEPHONE	922	0	922	0
PUBLIC LIABILITY EXPENSE	4,470	0	4,470	0
TRAVEL	75	0	75	0
TRAINING	3,237	0	3,237	0
OFFICE SUPPLIES	1,215	0	1,215	0
COPY COSTS	1,050	0	1,050	0
PRINTING	70	0	70	0
PUBLICATIONS/LIBRARY	18,662	0	18,662	0
POSTAGE	0	0	0	0
DUES	1,421	0	1,421	0
EQUIPMENT	453	0	453	0
TEMP HELP	2,353	0	2,353	0
Total Expenditures	537,686	0	537,686	0
<u>Cost Adjustments</u>				
OFF SPLYS-REC RETENTN	0	0	0	0
Functional Cost	537,686	0	537,686	0
<u>Allocation Step 1</u>				
Inbound - All Others	52,344	0	52,344	0
1st Allocation	590,030	0	590,030	0
<u>Allocation Step 2</u>				
Inbound - All Others	16,130	0	16,130	0
2nd Allocation	16,130	0	16,130	0
Total Allocated	606,160	0	606,160	0

CENTRAL SERVICES COST ALLOCATION PLAN

Racine County

Schedule .4 - Detail Activity Allocations

Department : CORPORATION COUNSEL



Plan Name : RACINE COUNTY, WISCONSIN

Plan Year : 2008

Version : 2.0001

Activity - LEGAL SERVICES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INSURANCE	3,856	1.0123	5,973		5,973		5,973
MAINTENANCE	1,767	0.4638	2,737		2,737		2,737
COUNTY EXECUTIVE	29,874	7.8423	46,273		46,273		46,273
FINANCE DEPARTMENT	11,908	3.1260	18,445		18,445		18,445
HUMAN RESOURCES	8,854	2.3243	13,716		13,716		13,716
PURCHASING DEPARTMENT	1,822	0.4784	2,821		2,821		2,821
INFORMATION SYSTEMS	1,822	0.4784	2,821		2,821		2,821
CORPORATION COUNSEL	5,890	1.5462	9,123		9,123		9,123
COUNTY TREASURER	12,015	3.1541	18,611		18,611	616	19,227
CENTRAL COURTS	911	0.2392	1,411		1,411	46	1,457
CHILD SUPPORT	32,698	8.5836	50,645		50,645	1,675	52,320
HUMAN SERVICES	139,615	36.6502	216,240		216,240	7,146	223,386
RIDGEWOOD	7,461	1.9585	11,556		11,556	381	11,937
SHERIFF'S DEPARTMENT	23,775	6.2412	36,825		36,825	1,216	38,041
COUNTY JAIL	14,462	3.7964	22,399		22,399	741	23,140
COUNTY CLERK	8,835	2.3192	13,685		13,685	452	14,137
DISTRICT ATTORNEY	911	0.2392	1,411		1,411	46	1,457
EMERGENCY MANAGEMENT	911	0.2392	1,411		1,411	46	1,457
CODE ADMINISTRATION	16,170	4.2447	25,047		25,047	829	25,876
PARKS	2,089	0.5484	3,237		3,237	106	3,343
HIGHWAY	6,285	1.6499	9,736		9,736	321	10,057
LAND CONSERVATION	1,617	0.4245	2,504		2,504	83	2,587
OTHER DEPARTMENTS	47,389	12.4402	73,403		73,403	2,426	75,829
Sub Total	380,938	100.0000	590,030	0	590,030	16,130	606,160
Total	380,938	100.0000	590,030	0	590,030	16,130	606,160

Allocation Basis : ANALYSIS OF STAFF TIME EXPENDED BY DEPARTMENT

Allocation Source : CORPORATION COUNSEL & STAFF

CENTRAL SERVICES COST ALLOCATION PLAN

Racine County

Schedule .5 - Allocation Summary

Department : CORPORATION COUNSEL



Detail

Plan Name : RACINE COUNTY, WISCONSIN

Plan Year : 2008

Version : 2.0001

Receiving Department	Total	LEGAL SERVICES
INSURANCE	5,973	5,973
MAINTENANCE	2,737	2,737
COUNTY EXECUTIVE	46,273	46,273
FINANCE DEPARTMENT	18,445	18,445
HUMAN RESOURCES	13,716	13,716
PURCHASING DEPARTMENT	2,821	2,821
INFORMATION SYSTEMS	2,821	2,821
CORPORATION COUNSEL	9,123	9,123
COUNTY TREASURER	19,227	19,227
CENTRAL COURTS	1,457	1,457
CHILD SUPPORT	52,320	52,320
HUMAN SERVICES	223,386	223,386
RIDGEWOOD	11,937	11,937
SHERIFF'S DEPARTMENT	38,041	38,041
COUNTY JAIL	23,140	23,140
COUNTY CLERK	14,137	14,137
DISTRICT ATTORNEY	1,457	1,457
EMERGENCY MANAGEMENT	1,457	1,457
CODE ADMINISTRATION	25,876	25,876
PARKS	3,343	3,343
HIGHWAY	10,057	10,057
LAND CONSERVATION	2,587	2,587
OTHER DEPARTMENTS	75,829	75,829
Direct Bill	0	0
Total	606,160	606,160

CENTRAL SERVICES COST ALLOCATION PLAN
Racine County
COUNTY TREASURER
Nature and Extent of Services



Plan Name : RACINE COUNTY, WISCONSIN
Plan Year : 2008
Version : 2.0001

The County Treasurer is responsible for processing receipts, signing checks and reconciling bank accounts, and administering property taxes (annual settlement with local treasurers, collection, lottery credits, and processing of deferred and delinquent property taxes, etc.).

Costs have been functionalized and are allocated as follows:

- **Banking:** Allocated based on the total number of checks (payroll and general) issued by department in 2008.
- **General Receipts:** Allocated based on the total number of general receipt transactions by department in 2008.

All other costs are considered General Government and have properly disallowed from further allocation.

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

CENTRAL SERVICES COST ALLOCATION PLAN

Racine County

Schedule .2 - Detail Costs To Be Allocated

Department : COUNTY TREASURER



Detail

Plan Name : RACINE COUNTY, WISCONSIN

Plan Year : 2008

Version : 2.0001

	1st Allocation	2nd Allocation	Total
Expenditures Per Financial Statement:	405,005	0	405,005
BUILDING USE	4,893	1	4,894
EQUIPMENT USE	617	3	620
INSURANCE	19	6	25
MAINTENANCE	9,512	261	9,773
COUNTY EXECUTIVE	1,402	309	1,711
FINANCE DEPARTMENT	10,471	2,621	13,092
HUMAN RESOURCES	3,277	504	3,781
PURCHASING DEPARTMENT	1,343	332	1,675
INFORMATION SYSTEMS	78,334	4,776	83,110
PRINTING/MAIL SERVICE	10,089	434	10,523
CORPORATION COUNSEL	18,611	616	19,227
COUNTY TREASURER	0	6,217	6,217
Total Allocated Additions:	<u>138,568</u>	<u>16,080</u>	<u>154,648</u>
Total To Be Allocated:	543,573	16,080	559,653

CENTRAL SERVICES COST ALLOCATION PLAN

Racine County

Schedule .3 - Costs To Be Allocated By Activity

Department : COUNTY TREASURER



Plan Name : RACINE COUNTY, WISCONSIN

Plan Year : 2008

Version : 2.0001

	Total	G/A	BANKING	GENERAL RECEIPTS	GENERAL GOVT*
<u>Expenses & Costs</u>					
SALARIES & WAGES	217,292	27,770	37,179	12,386	139,957
FRINGE BENEFITS	109,238	13,961	18,691	6,227	70,359
CONTRACTED SERVICES	27,964	0	0	0	27,964
TITLE EXPENSES	10,700	0	0	0	10,700
IN REM GUARDIAN ATTY	750	0	0	0	750
TEMPORARY HELP	0	0	0	0	0
APPRAISAL SERVICES	1,070	0	0	0	1,070
IN REM PROP LAWN CARE	0	0	0	0	0
IN REM PROP SNOW REMVL	0	0	0	0	0
TELEPHONE	397	51	68	23	255
PUBLIC LIABILITY INS	2,716	347	465	155	1,749
ADVERTISING	7,859	0	0	0	7,859
TRAVEL	259	33	44	15	167
TRAINING	0	0	0	0	0
CONFERENCES	425	54	73	24	274
OFFICE SUPPLIES	3,534	452	605	201	2,276
COPY COST	824	105	141	47	531
PRINTING	1,446	185	247	82	932
PUBLICATIONS	74	9	13	4	48
POSTAGE	19,666	2,513	3,365	1,121	12,667
DUES	100	13	17	6	64
CASH SHORT & OVER	(2)	0	0	0	(2)
EQUIPMENT SUPPLIES	292	37	50	17	188
EQUIPMENT REPAIRS	401	51	69	23	258
Total Expenditures	405,005	45,581	61,027	20,331	278,066
Functional Cost	359,424	0	61,027	20,331	278,066
<u>Allocation Step 1</u>					
Inbound - All Others	138,568	0	23,526	7,837	107,205
Reallocate Admin Costs	45,581	(45,581)	7,739	2,578	35,264
Unallocated Costs	(420,539)	0	0	0	(420,539)
1st Allocation	123,038	0	92,292	30,746	0
<u>Allocation Step 2</u>					
Inbound - All Others	16,080	0	2,731	902	12,447

CENTRAL SERVICES COST ALLOCATION PLAN

Racine County

Schedule .3 - Costs To Be Allocated By Activity

Department : COUNTY TREASURER



Plan Name : RACINE COUNTY, WISCONSIN
 Plan Year : 2008
 Version : 2.0001

	Total	G/A	BANKING	GENERAL RECEIPTS	GENERAL GOVT*
Unallocated Costs	(12,447)	0	0	0	(12,447)
2nd Allocation	3,633	0	2,731	902	0
Total Allocated	126,671	0	95,023	31,648	0

CENTRAL SERVICES COST ALLOCATION PLAN

Racine County

Schedule .3 - Costs To Be Allocated By Activity

Department : COUNTY TREASURER



Plan Name : RACINE COUNTY, WISCONSIN

Plan Year : 2008

Version : 2.0001

Disallow Activity*

Expenses & Costs

SALARIES & WAGES	0
FRINGE BENEFITS	0
CONTRACTED SERVICES	0
TITLE EXPENSES	0
IN REM GUARDIAN ATTY	0
TEMPORARY HELP	0
APPRAISAL SERVICES	0
IN REM PROP LAWN CARE	0
IN REM PROP SNOW REMVL	0
TELEPHONE	0
PUBLIC LIABILITY INS	0
ADVERTISING	0
TRAVEL	0
TRAINING	0
CONFERENCES	0
OFFICE SUPPLIES	0
COPY COST	0
PRINTING	0
PUBLICATIONS	0
POSTAGE	0
DUES	0
CASH SHORT & OVER	0
EQUIPMENT SUPPLIES	0
EQUIPMENT REPAIRS	0

Functional Cost 0

Allocation Step 1

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

Allocation Step 2

Inbound - All Others	0
Unallocated Costs	0

CENTRAL SERVICES COST ALLOCATION PLAN
Racine County
Schedule .3 - Costs To Be Allocated By Activity
Department : COUNTY TREASURER



Plan Name : RACINE COUNTY, WISCONSIN
Plan Year : 2008
Version : 2.0001

Disallow Activity*

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

CENTRAL SERVICES COST ALLOCATION PLAN

Racine County

Schedule .4 - Detail Activity Allocations

Department : COUNTY TREASURER



Detail

Plan Name : RACINE COUNTY, WISCONSIN

Plan Year : 2008

Version : 2.0001

Activity - BANKING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INSURANCE	93	0.2030	186		186		186
MAINTENANCE	1,139	2.4866	2,296		2,296		2,296
COUNTY EXECUTIVE	120	0.2620	241		241		241
FINANCE DEPARTMENT	607	1.3252	1,223		1,223		1,223
HUMAN RESOURCES	318	0.6942	642		642		642
PURCHASING DEPARTMENT	92	0.2008	185		185		185
INFORMATION SYSTEMS	278	0.6069	559		559		559
PRINTING/MAIL SERVICE	132	0.2882	266		266		266
CORPORATION COUNSEL	213	0.4650	430		430		430
COUNTY TREASURER	387	0.8449	780		780		780
FAMILY COURT COMMISSIONER	276	0.6025	556		556	19	575
CENTRAL COURTS	6,096	13.3083	12,284		12,284	391	12,675
CHILD SUPPORT	1,088	2.3752	2,192		2,192	69	2,261
HUMAN SERVICES	12,609	27.5270	25,407		25,407	818	26,225
RIDGEWOOD	5,312	11.5967	10,701		10,701	343	11,044
SHERIFF'S DEPARTMENT	4,450	9.7149	8,966		8,966	287	9,253
DETENTION CENTER	992	2.1657	1,999		1,999	63	2,062
COUNTY JAIL	4,051	8.8438	8,159		8,159	260	8,419
COUNTY CLERK	131	0.2860	265		265	7	272
DISTRICT ATTORNEY	807	1.7618	1,625		1,625	52	1,677
VICTIMS/WITNESS	200	0.4366	402		402	11	413
VICTIM ADVOCATE	35	0.0764	69		69	2	71
EMERGENCY MANAGEMENT	101	0.2205	205		205	6	211
CODE ADMINISTRATION	389	0.8492	785		785	25	810
UW EXTENSION	137	0.2991	276		276	7	283
PARKS	1,535	3.3511	3,094		3,094	99	3,193
HIGHWAY	2,779	6.0669	5,599		5,599	179	5,778
LAND CONSERVATION	148	0.3231	299		299	9	308
OTHER DEPARTMENTS	1,291	2.8184	2,601		2,601	84	2,685
Sub Total	45,806	100.0000	92,292	0	92,292	2,731	95,023
Total	45,806	100.0000	92,292	0	92,292	2,731	95,023

CENTRAL SERVICES COST ALLOCATION PLAN

Racine County

Schedule .4 - Detail Activity Allocations

Department : COUNTY TREASURER



Detail

Plan Name : RACINE COUNTY, WISCONSIN

Plan Year : 2008

Version : 2.0001

Activity - BANKING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed
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Allocation Basis : TOTAL GENERAL & PAYROLL CHECKS BY DEPARTMENT

Allocation Source : COUNTY FINANCIAL RECORDS

CENTRAL SERVICES COST ALLOCATION PLAN

Racine County

Schedule .4 - Detail Activity Allocations

Department : COUNTY TREASURER



Plan Name : RACINE COUNTY, WISCONSIN

Plan Year : 2008

Version : 2.0001

Activity - GENERAL RECEIPTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INSURANCE	1	0.0115	4		4		4
MAINTENANCE	8	0.0917	28		28		28
COUNTY EXECUTIVE	14	0.1605	49		49		49
FINANCE DEPARTMENT	30	0.3440	106		106		106
HUMAN RESOURCES	35	0.4013	122		122		122
PURCHASING DEPARTMENT	6	0.0688	20		20		20
INFORMATION SYSTEMS	401	4.5976	1,416		1,416		1,416
PRINTING/MAIL SERVICE	2	0.0229	7		7		7
CORPORATION COUNSEL	20	0.2293	69		69		69
COUNTY TREASURER	1,541	17.6680	5,437		5,437		5,437
FAMILY COURT COMMISSIONER	142	1.6281	501		501	20	521
CENTRAL COURTS	422	4.8383	1,489		1,489	57	1,546
CHILD SUPPORT	165	1.8918	582		582	23	605
HUMAN SERVICES	1,086	12.4513	3,827		3,827	148	3,975
RIDGEWOOD	602	6.9021	2,121		2,121	82	2,203
SHERIFF'S DEPARTMENT	676	7.7505	2,383		2,383	92	2,475
DETENTION CENTER	83	0.9516	293		293	9	302
COUNTY JAIL	234	2.6829	823		823	31	854
COUNTY CLERK	476	5.4575	1,677		1,677	63	1,740
DISTRICT ATTORNEY	29	0.3325	103		103	4	107
VICTIMS/WITNESS	2	0.0229	7		7		7
VICTIM ADVOCATE	4	0.0459	12		12		12
EMERGENCY MANAGEMENT	43	0.4930	151		151	5	156
CODE ADMINISTRATION	206	2.3618	727		727	28	755
UW EXTENSION	89	1.0204	313		313	11	324
PARKS	592	6.7874	2,087		2,087	80	2,167
HIGHWAY	47	0.5389	165		165	5	170
LAND CONSERVATION	332	3.8065	1,171		1,171	45	1,216
OTHER DEPARTMENTS	1,434	16.4412	5,056		5,056	199	5,255
Sub Total	8,722	100.0000	30,746	0	30,746	902	31,648
Total	8,722	100.0000	30,746	0	30,746	902	31,648

CENTRAL SERVICES COST ALLOCATION PLAN

Racine County

Schedule .4 - Detail Activity Allocations

Department : COUNTY TREASURER



Detail

Plan Name : RACINE COUNTY, WISCONSIN

Plan Year : 2008

Version : 2.0001

Activity - GENERAL RECEIPTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed
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Allocation Basis : GENERAL RECEIPT TRANSACTIONS BY DEPARTMENT

Allocation Source : COUNTY FINANCIAL RECORDS

CENTRAL SERVICES COST ALLOCATION PLAN

Racine County

Schedule .5 - Allocation Summary

Department : COUNTY TREASURER



Detail

Plan Name : RACINE COUNTY, WISCONSIN

Plan Year : 2008

Version : 2.0001

Receiving Department	Total	BANKING	GENERAL RECEIPTS
INSURANCE	190	186	4
MAINTENANCE	2,324	2,296	28
COUNTY EXECUTIVE	290	241	49
FINANCE DEPARTMENT	1,329	1,223	106
HUMAN RESOURCES	764	642	122
PURCHASING DEPARTMENT	205	185	20
INFORMATION SYSTEMS	1,975	559	1,416
PRINTING/MAIL SERVICE	273	266	7
CORPORATION COUNSEL	499	430	69
COUNTY TREASURER	6,217	780	5,437
FAMILY COURT COMMISSIONER	1,096	575	521
CENTRAL COURTS	14,221	12,675	1,546
CHILD SUPPORT	2,866	2,261	605
HUMAN SERVICES	30,200	26,225	3,975
RIDGEWOOD	13,247	11,044	2,203
SHERIFF'S DEPARTMENT	11,728	9,253	2,475
DETENTION CENTER	2,364	2,062	302
COUNTY JAIL	9,273	8,419	854
COUNTY CLERK	2,012	272	1,740
DISTRICT ATTORNEY	1,784	1,677	107
VICTIMS/WITNESS	420	413	7
VICTIM ADVOCATE	83	71	12
EMERGENCY MANAGEMENT	367	211	156
CODE ADMINISTRATION	1,565	810	755
UW EXTENSION	607	283	324
PARKS	5,360	3,193	2,167
HIGHWAY	5,948	5,778	170
LAND CONSERVATION	1,524	308	1,216
OTHER DEPARTMENTS	7,940	2,685	5,255
Direct Bill	0	0	0
Total	126,671	95,023	31,648

CENTRAL SERVICES COST ALLOCATION PLAN
Racine County
FAMILY COURT COMMISSIONER
Nature and Extent of Services



Plan Name : RACINE COUNTY, WISCONSIN
Plan Year : 2008
Version : 2.0001

In addition to the normal function of the office, the Family Court Commissioner provides direct support, under a cooperative agreement, to the Child Support Program. The department is divided into two functional activities--Child Support and General Government.

Departmental costs allocated to the Child Support Program have been identified based on direct effort, and are allocated directly to the Child Support Program. Previously billed amounts have been properly offset against allocated costs.

All other activities are considered General Government and have been disallowed from further allocation.

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

CENTRAL SERVICES COST ALLOCATION PLAN

Racine County

Schedule .2 - Detail Costs To Be Allocated

Department : FAMILY COURT COMMISSIONER



Plan Name : RACINE COUNTY, WISCONSIN

Plan Year : 2008

Version : 2.0001

	1st Allocation	2nd Allocation	Total
Expenditures Per Financial Statement:	697,543	0	697,543
BUILDING USE	25,806	6	25,812
EQUIPMENT USE	1,543	8	1,551
INSURANCE	21	6	27
MAINTENANCE	50,166	1,374	51,540
COUNTY EXECUTIVE	1,461	321	1,782
FINANCE DEPARTMENT	5,786	2,561	8,347
HUMAN RESOURCES	3,643	562	4,205
PURCHASING DEPARTMENT	841	208	1,049
INFORMATION SYSTEMS	2,980	160	3,140
PRINTING/MAIL SERVICE	3,420	143	3,563
COUNTY TREASURER	1,057	39	1,096
Total Allocated Additions:	<u>96,724</u>	<u>5,388</u>	<u>102,112</u>
Total To Be Allocated:	<u>794,267</u>	<u>5,388</u>	<u>799,655</u>

CENTRAL SERVICES COST ALLOCATION PLAN

Racine County

Schedule .3 - Costs To Be Allocated By Activity

Department : FAMILY COURT COMMISSIONER



Plan Name : RACINE COUNTY, WISCONSIN

Plan Year : 2008

Version : 2.0001

	Total	G/A	CHILD SUPPORT	GENERAL GOVT*	Disallow Activity*
<u>Expenses & Costs</u>					
SALARIES & WAGES	311,098	0	134,046	177,052	0
FRINGE BENEFITS	132,773	0	49,583	83,190	0
CONTRACTED SERVICES	144,000	0	0	144,000	0
TELEPHONE	1,459	0	0	1,459	0
PUBLIC LIABILITY INS	3,889	0	1,676	2,213	0
TRAVEL	2,303	0	0	2,303	0
TRAINING	2,411	0	918	1,493	0
OFFICE SUPPLIES	1,669	0	495	1,174	0
COPY COST	3,186	0	0	3,186	0
PRINTING	813	0	11	802	0
PUBLICATIONS/LIBRARY	551	0	169	382	0
POSTAGE	4,879	0	0	4,879	0
DUES	875	0	356	519	0
COMMISSIONERS	87,637	0	67,944	19,693	0
Total Expenditures	697,543	0	255,198	442,345	0
Functional Cost	697,543	0	255,198	442,345	0
<u>Allocation Step 1</u>					
Inbound - 09 PRINTING/MAIL SERVI	848	0	203	645	0
Inbound - 09 PRINTING/MAIL SERVI	222	0	8	214	0
Inbound - 12 COUNTY TREASURER B	556	0	7	549	0
Inbound - 06 FINANCE DEPARTMEN	2,744	0	172	2,572	0
Inbound - 06 FINANCE DEPARTMEN	645	0	44	601	0
Inbound - 06 FINANCE DEPARTMEN	1,322	0	82	1,240	0
Inbound - 06 FINANCE DEPARTMEN	(916)	0	(77)	(839)	0
Inbound - All Others	91,303	0	33,402	57,901	0
Unallocated Costs	(505,228)	0	0	(505,228)	0
1st Allocation	289,039	0	289,039	0	0
<u>Allocation Step 2</u>					
Inbound - 09 PRINTING/MAIL SERVI	34	0	7	27	0
Inbound - 09 PRINTING/MAIL SERVI	8	0	0	8	0
Inbound - 12 COUNTY TREASURER B	19	0	0	19	0
Inbound - 06 FINANCE DEPARTMEN	902	0	56	846	0
Inbound - 06 FINANCE DEPARTMEN	36	0	1	35	0

CENTRAL SERVICES COST ALLOCATION PLAN
Racine County
Schedule .3 - Costs To Be Allocated By Activity
Department : FAMILY COURT COMMISSIONER



Plan Name : RACINE COUNTY, WISCONSIN
 Plan Year : 2008
 Version : 2.0001

	Total	G/A	CHILD SUPPORT	GENERAL GOVT*	Disallow Activity*
Inbound - 06 FINANCE DEPARTMEN	74	0	6	68	0
Inbound - 06 FINANCE DEPARTMEN	1,058	0	91	967	0
Inbound - All Others	3,257	0	1,176	2,081	0
Unallocated Costs	(4,051)	0	0	(4,051)	0
2nd Allocation	1,337	0	1,337	0	0
Total Allocated	290,376	0	290,376	0	0

CENTRAL SERVICES COST ALLOCATION PLAN

Racine County

Schedule .4 - Detail Activity Allocations

Department : FAMILY COURT COMMISSIONER



Detail

Plan Name : RACINE COUNTY, WISCONSIN

Plan Year : 2008

Version : 2.0001

Activity - CHILD SUPPORT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHILD SUPPORT	100	100.0000	289,039	(255,198)	33,841	1,337	35,178
Sub Total	100	100.0000	289,039	(255,198)	33,841	1,337	35,178
Direct Billed				255,198	255,198	0	255,198
Total	100	100.0000	289,039	0	289,039	1,337	290,376

Allocation Basis : 100% ALLOCATION TO CHILD SUPPORT

Allocation Source : CHILD SUPPORT EXPENDITURE REPORTS/COUNTY FINANCIAL RECORDS

CENTRAL SERVICES COST ALLOCATION PLAN

Racine County

Schedule .5 - Allocation Summary

Department : FAMILY COURT COMMISSIONER



Detail

Plan Name : RACINE COUNTY, WISCONSIN

Plan Year : 2008

Version : 2.0001

Receiving Department	Total	CHILD SUPPORT
CHILD SUPPORT	35,178	35,178
Direct Bill	255,198	255,198
Total	290,376	290,376

CENTRAL SERVICES COST ALLOCATION PLAN
Racine County
CENTRAL COURTS
Nature and Extent of Services



Plan Name : RACINE COUNTY, WISCONSIN
Plan Year : 2008
Version : 2.0001

The Racine County Central Courts performs the normal duties associated with that function and, in addition, provides direct support to the Child Support Program.

Costs associated with the department's effort under the Child Support Program have been identified herein and are properly allocated to that program . Direct billings have been identified and appropriately credited against allocated costs.

All other costs have been considered General Government and have therefore been removed from further allocation.

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

CENTRAL SERVICES COST ALLOCATION PLAN

Racine County

Schedule .2 - Detail Costs To Be Allocated

Department : CENTRAL COURTS



Detail

Plan Name : RACINE COUNTY, WISCONSIN

Plan Year : 2008

Version : 2.0001

	1st Allocation	2nd Allocation	Total
Expenditures Per Financial Statement:	3,325,327	0	3,325,327
EQUIPMENT	(583)	0	(583)
Total Deductions:	(583)	0	(583)
BUILDING USE	410,518	94	410,612
EQUIPMENT USE	12,548	66	12,614
INSURANCE	142	43	185
MAINTENANCE	559,149	17,550	576,699
COUNTY EXECUTIVE	7,858	1,734	9,592
FINANCE DEPARTMENT	180,237	43,785	224,022
HUMAN RESOURCES	24,769	3,815	28,584
PURCHASING DEPARTMENT	4,284	1,061	5,345
INFORMATION SYSTEMS	12,843	682	13,525
PRINTING/MAIL SERVICE	21,721	923	22,644
CORPORATION COUNSEL	1,411	46	1,457
COUNTY TREASURER	13,773	448	14,221
Total Allocated Additions:	1,249,253	70,247	1,319,500
Total To Be Allocated:	4,573,997	70,247	4,644,244

CENTRAL SERVICES COST ALLOCATION PLAN

Racine County

Schedule .3 - Costs To Be Allocated By Activity

Department : CENTRAL COURTS



Plan Name : RACINE COUNTY, WISCONSIN

Plan Year : 2008

Version : 2.0001

	Total	G/A	CHILD SUPPORT	GENERAL GOVT*	Disallow Activity*
<u>Expenses & Costs</u>					
SALARIES & WAGES	1,379,835	0	63,975	1,315,860	0
FRINGE BENEFITS	697,482	0	32,084	665,398	0
MICROFILM	41	0	0	41	0
COMMISSIONERS	10,644	0	0	10,644	0
JURY	119,865	0	0	119,865	0
ATTORNEYS	166,625	0	0	166,625	0
GUARDIAN AD LITEM	308,921	0	0	308,921	0
COURT REOPRTERS	26,348	0	0	26,348	0
INTERPRETERS	71,897	0	0	71,897	0
TRANSCRIPTS	16,713	0	0	16,713	0
PSYCHOLIST	115,294	0	0	115,294	0
PSYCHIATRIC	73,834	0	0	73,834	0
TEMP HELP	124,757	0	28,585	96,172	0
EQUIPMENT REPAIRS	5,674	0	0	5,674	0
WITNESS FEES	9,599	0	0	9,599	0
PROCESS FEES	9,895	0	0	9,895	0
TELEPHONE	9,839	0	0	9,839	0
PUBLIC LIABILITY EXPENSE	17,247	0	783	16,464	0
ADVERTISING	282	0	0	282	0
TRAVEL	4,366	0	0	4,366	0
TRAINING	3,379	0	0	3,379	0
OFFICE SUPPLIES	33,511	0	0	33,511	0
PRINTING	20,729	0	0	20,729	0
PUBLICATIONS	41,267	0	0	41,267	0
POSTAGE	33,491	0	0	33,491	0
DUES	390	0	0	390	0
COURT ORDERED EXPENSE	22,819	0	0	22,819	0
EQUIPMENT	583	0	0	0	583
Total Expenditures	3,325,327	0	125,427	3,199,317	583
Functional Cost	3,324,744	0	125,427	3,199,317	0
<u>Allocation Step 1</u>					
Inbound - All Others	1,249,253	0	47,123	1,202,130	0
Unallocated Costs	(4,402,030)	0	0	(4,401,447)	(583)

CENTRAL SERVICES COST ALLOCATION PLAN

Racine County

Schedule .3 - Costs To Be Allocated By Activity

Department : CENTRAL COURTS



Plan Name : RACINE COUNTY, WISCONSIN

Plan Year : 2008

Version : 2.0001

	Total	G/A	CHILD SUPPORT	GENERAL GOVT*	Disallow Activity*
1st Allocation	172,550	0	172,550	0	0
<u>Allocation Step 2</u>					
Inbound - All Others	70,247	0	2,640	67,607	0
Unallocated Costs	(67,607)	0	0	(67,607)	0
2nd Allocation	2,640	0	2,640	0	0
Total Allocated	175,190	0	175,190	0	0

CENTRAL SERVICES COST ALLOCATION PLAN

Racine County

Schedule .4 - Detail Activity Allocations

Department : CENTRAL COURTS



Detail

Plan Name : RACINE COUNTY, WISCONSIN

Plan Year : 2008

Version : 2.0001

Activity - CHILD SUPPORT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHILD SUPPORT	100	100.0000	172,550	(125,427)	47,123	2,640	49,763
Sub Total	100	100.0000	172,550	(125,427)	47,123	2,640	49,763
Direct Billed				125,427	125,427	0	125,427
Total	100	100.0000	172,550	0	172,550	2,640	175,190

Allocation Basis : 100% ALLOCATION TO CHILD SUPPORT

Allocation Source : CHILD SUPPORT EXPENDITURE REPORTS/COUNTY FINANCIAL RECORDS

CENTRAL SERVICES COST ALLOCATION PLAN

Racine County

Schedule .5 - Allocation Summary

Department : CENTRAL COURTS



Detail

Plan Name : RACINE COUNTY, WISCONSIN

Plan Year : 2008

Version : 2.0001

Receiving Department	Total	CHILD SUPPORT
CHILD SUPPORT	49,763	49,763
Direct Bill	125,427	125,427
Total	175,190	175,190
