

**A CENTRAL SERVICES  
COST ALLOCATION PLAN  
RACINE COUNTY, WISCONSIN  
ACTUAL 2009**

ACTUAL COSTS  
FOR THE YEAR ENDED  
December 31, 2009

**MAXIMUS**  
HELPING GOVERNMENT SERVE THE PEOPLE®

Waunakee, WI

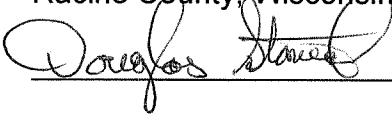
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**RACINE COUNTY, WISCONSIN**  
**COUNTYWIDE COST ALLOCATION PLAN**  
**CERTIFICATE OF COST ALLOCATION PLAN**

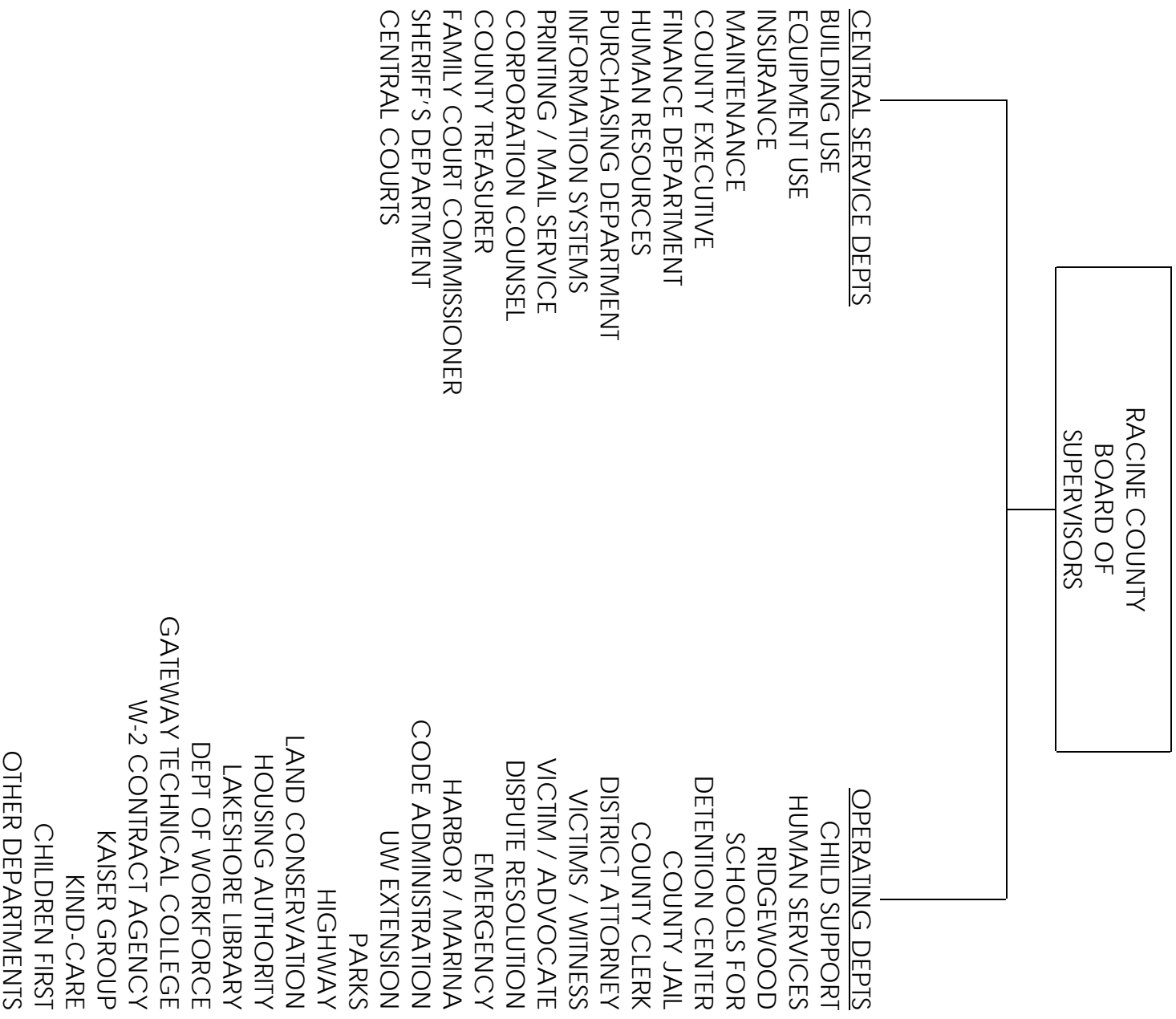
This is to certify that I have reviewed the cost allocation plan submitted herewith and to the best of my knowledge and belief:

- (1) All costs included in this county-wide cost allocation plan to establish cost allocations or billings for the year ended December 31, 2009 are allowable in accordance with the requirements of Office of Management and Budget Circular A-87, "Cost Principles for State and Local Governments," and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
- (2) All costs included in this county-wide cost allocation plan are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare that the foregoing is true and correct.

Governmental Unit:	Racine County, Wisconsin
Signature:	 _____
Name of Official	Douglas Stansil
Title:	Finance Director
Date:	June 11, 2010

**RACINE COUNTY, WISCONSIN  
2009 ORGANIZATION CHART**



## **INTRODUCTION**

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

## **USES OF COST ALLOCATION PLANS**

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

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

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

## **METHODOLOGY**

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

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



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

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

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

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

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

not receive any additional allocation from other central services.

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

## **FORMAT OF THE REPORT**

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

### **Summary Data**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

#### **Detail Data**

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

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

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

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

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

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

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

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

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

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

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

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

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

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**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Allocated Costs By Department**

Central Service Departments	CHILD SUPPORT	HUMAN SERVICES	RIDGEWOOD	DETENTION CENTER	COUNTY JAIL	COUNTY CLERK	DISTRICT ATTORNEY
BUILDING USE	0	221,099	0	88,446	996,299	6,949	24,364
EQUIPMENT USE	0	0	0	0	4,612	623	2,492
INSURANCE	243	6,816	4,964	249	1,020	29	90
MAINTENANCE	0	246,249	1,257	187,700	1,122,791	12,649	44,355
COUNTY EXECUTIVE	5,597	27,305	14,744	5,597	22,527	1,775	3,550
FINANCE DEPARTMENT	27,849	251,567	79,440	14,583	48,282	2,605	27,519
HUMAN RESOURCES	24,894	204,307	213,674	26,390	118,424	3,079	9,588
PURCHASING	6,387	14,733	30,804	5,564	8,758	721	1,442
INFORMATION SYSTEMS	2,824	57,951	80,352	74	96,711	34,777	32,499
PRINTING/MAIL SERVICE	9,668	36,067	3,023	978	2,148	16,053	3,419
CORPORATION COUNSEL	60,604	239,253	12,024	0	26,287	13,898	1,343
COUNTY TREASURER	3,260	25,117	11,696	1,883	7,371	2,914	1,484
FAMILY COURT	33,335	0	0	0	0	0	0
SHERIFF'S DEPARTMENT	12,462	0	0	0	0	0	0
CENTRAL COURTS	56,690	0	0	0	0	0	0
Total Allocated	243,813	1,330,464	451,978	331,464	2,455,230	96,072	152,145
Roll Forward	88,114	( 43,111)	0	0	0	0	0
Cost With Roll Forward	331,927	1,287,353	451,978	331,464	2,455,230	96,072	152,145
Adjustments	0	0	0	0	0	0	0
Proposed Costs	331,927	1,287,353	451,978	331,464	2,455,230	96,072	152,145



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Allocated Costs By Department**

Central Service Departments	VICTIMS/WITNESS	VICTIM ADVOCATE	DISPUTE RESOLUTION	EMERGENCY MANAGEMENT	HARBOR/MARINA	CODE ADMINISTRATION	UW EXTENSION
BUILDING USE	13,490	972	2,385	16,284	0	0	0
EQUIPMENT USE	997	0	0	1,247	0	0	0
INSURANCE	47	6	0	12	0	54	0
MAINTENANCE	24,559	1,770	4,342	20,031	0	0	0
COUNTY EXECUTIVE	1,775	0	0	14,610	10,785	956	2,731
FINANCE DEPARTMENT	4,462	632	0	3,840	0	7,494	5,989
HUMAN RESOURCES	5,014	660	0	1,214	0	5,718	0
PURCHASING	206	618	0	4,018	0	1,751	1,237
INFORMATION SYSTEMS	24,162	25	0	8,070	0	80,124	16,344
PRINTING/MAIL SERVICE	1,893	436	0	13	0	1,418	3,783
CORPORATION COUNSEL	0	0	0	1,343	1,343	19,916	0
COUNTY TREASURER	342	76	0	293	0	4,059	832
FAMILY COURT	0	0	0	0	0	0	0
SHERIFF'S DEPARTMENT	0	0	0	0	0	0	0
CENTRAL COURTS	0	0	0	0	0	0	0
Total Allocated	76,947	5,195	6,727	70,975	12,128	121,490	30,916
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	76,947	5,195	6,727	70,975	12,128	121,490	30,916
Adjustments	0	0	0	0	0	0	0
Proposed Costs	76,947	5,195	6,727	70,975	12,128	121,490	30,916



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Allocated Costs By Department**

Central Service Departments	PARKS	HIGHWAY	LAND CONSERVATION	HOUSING AUTHORITY	LAKESHORES LIBRARY	DEPT OF WORKFORCE DEVELOPMENT	GATEWAY TECHNICAL COLLEGE
BUILDING USE	0	0	0	0	0	11,554	3,624
EQUIPMENT USE	0	0	0	0	0	0	0
INSURANCE	224	2,912	29	0	0	0	0
MAINTENANCE	0	0	0	0	0	9,351	7,691
COUNTY EXECUTIVE	4,641	5,597	0	0	819	0	0
FINANCE DEPARTMENT	22,600	46,742	3,090	255	0	0	0
HUMAN RESOURCES	23,812	63,809	3,079	0	0	0	0
PURCHASING	23,592	52,233	2,679	0	0	0	0
INFORMATION SYSTEMS	0	80,145	29	0	0	0	0
PRINTING/MAIL SERVICE	5	630	172	0	0	0	0
CORPORATION COUNSEL	9,992	15,428	6,639	0	0	0	0
COUNTY TREASURER	5,520	5,049	1,036	0	0	0	0
FAMILY COURT	0	0	0	0	0	0	0
SHERIFF'S DEPARTMENT	0	0	0	0	0	0	0
CENTRAL COURTS	0	0	0	0	0	0	0
Total Allocated	90,386	272,545	16,753	255	819	20,905	11,315
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	90,386	272,545	16,753	255	819	20,905	11,315
Adjustments	0	0	0	0	0	0	0
Proposed Costs	90,386	272,545	16,753	255	819	20,905	11,315



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Allocated Costs By Department**

Central Service Departments	W-2 CONTRACT AGENCY	KAISER GROUP	KIND-CARE	CHILDREN FIRST	OTHER DEPARTMENTS	SubTotal	Direct Billed
BUILDING USE	3,624	3,624	908	3,264	82,228	1,479,114	0
EQUIPMENT USE	0	0	0	0	1,247	11,218	0
INSURANCE	0	0	0	0	3,646	20,341	0
MAINTENANCE	7,691	7,691	1,927	6,927	161,551	1,868,532	230,597
COUNTY EXECUTIVE	0	0	0	0	45,875	168,884	0
FINANCE DEPARTMENT	0	0	0	0	55,043	601,992	0
HUMAN RESOURCES	0	0	0	0	11,656	715,318	0
PURCHASING	0	0	0	0	19,265	174,008	0
INFORMATION SYSTEMS	0	0	0	0	244,981	759,068	32,872
PRINTING/MAIL SERVICE	0	0	0	0	16,363	96,069	0
CORPORATION COUNSEL	0	0	0	0	51,135	459,205	0
COUNTY TREASURER	0	0	0	0	5,796	76,728	0
FAMILY COURT	0	0	0	0	0	33,335	238,760
SHERIFF'S DEPARTMENT	0	0	0	0	0	12,462	162,345
CENTRAL COURTS	0	0	0	0	0	56,690	143,775
<b>Total Allocated</b>	<b>11,315</b>	<b>11,315</b>	<b>2,835</b>	<b>10,191</b>	<b>698,786</b>	<b>6,532,964</b>	<b>808,349</b>
Roll Forward	0	0	0	0	0	45,003	0
<b>Cost With Roll Forward</b>	<b>11,315</b>	<b>11,315</b>	<b>2,835</b>	<b>10,191</b>	<b>698,786</b>	<b>6,577,967</b>	<b>808,349</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>11,315</b>	<b>11,315</b>	<b>2,835</b>	<b>10,191</b>	<b>698,786</b>	<b>6,577,967</b>	<b>808,349</b>



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Allocated Costs By Department**

Central Service Departments	Unallocated	Total
BUILDING USE	0	1,479,114
EQUIPMENT USE	0	11,218
INSURANCE	0	20,341
MAINTENANCE	0	2,099,129
COUNTY EXECUTIVE	5,929	174,813
FINANCE DEPARTMENT	229	602,221
HUMAN RESOURCES	0	715,318
PURCHASING	0	174,008
INFORMATION SYSTEMS	0	791,940
PRINTING/MAIL SERVICE	0	96,069
CORPORATION COUNSEL	0	459,205
COUNTY TREASURER	471,263	547,991
FAMILY COURT	522,534	794,629
SHERIFF'S DEPARTMENT	12,861,048	13,035,855
CENTRAL COURTS	4,349,012	4,549,477
Total Allocated	18,210,015	25,551,328
Roll Forward	0	45,003
Cost With Roll Forward	18,210,015	25,596,331
Adjustments	0	0
Proposed Costs	18,210,015	25,596,331



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Fixed Costs Proposed**

Detail

Receiving Departments	Final Costs Fiscal 2009	Fixed Costs Fiscal 2009	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
CHILD SUPPORT	243,813	155,699	88,114	331,927	0	331,927
HUMAN SERVICES	1,330,464	1,373,575	( 43,111)	1,287,353	0	1,287,353
RIDGEWOOD	451,978	0	0	451,978	0	451,978
DETENTION CENTER	331,464	0	0	331,464	0	331,464
COUNTY JAIL	2,455,230	0	0	2,455,230	0	2,455,230
COUNTY CLERK	96,072	0	0	96,072	0	96,072
DISTRICT ATTORNEY	152,145	0	0	152,145	0	152,145
VICTIMS/WITNESS	76,947	0	0	76,947	0	76,947
VICTIM ADVOCATE	5,195	0	0	5,195	0	5,195
DISPUTE RESOLUTION	6,727	0	0	6,727	0	6,727
EMERGENCY MANAGEMENT	70,975	0	0	70,975	0	70,975
HARBOR/MARINA	12,128	0	0	12,128	0	12,128
CODE ADMINISTRATION	121,490	0	0	121,490	0	121,490
UW EXTENSION	30,916	0	0	30,916	0	30,916
PARKS	90,386	0	0	90,386	0	90,386
HIGHWAY	272,545	0	0	272,545	0	272,545
LAND CONSERVATION	16,753	0	0	16,753	0	16,753
HOUSING AUTHORITY	255	0	0	255	0	255
LAKESHORES LIBRARY	819	0	0	819	0	819
DEPT OF WORKFORCE	20,905	0	0	20,905	0	20,905
GATEWAY TECHNICAL COLLEGE	11,315	0	0	11,315	0	11,315
W-2 CONTRACT AGENCY	11,315	0	0	11,315	0	11,315
KAISER GROUP	11,315	0	0	11,315	0	11,315
KIND-CARE	2,835	0	0	2,835	0	2,835
CHILDREN FIRST	10,191	0	0	10,191	0	10,191
OTHER DEPARTMENTS	698,786	0	0	698,786	0	698,786
SubTotal	6,532,964	1,529,274	45,003	6,577,967	0	6,577,967
Direct Billed	808,349					808,349
Unallocated	18,210,015					18,210,015
Total	25,551,328					25,596,331



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Summary Of Allocated Costs**

Department	Total Expenditures	Cost Adjustments	Total Allocated
BUILDING USE	0	2,119,584	
EQUIPMENT USE	0	75,591	
INSURANCE	36,046	0	
MAINTENANCE	2,897,449	0	
COUNTY EXECUTIVE	239,256	0	
FINANCE DEPARTMENT	688,141	( 16,540)	
HUMAN RESOURCES	723,370	0	
PURCHASING DEPARTMENT	211,095	0	
INFORMATION SYSTEMS	1,360,664	( 10,200)	
PRINTING/MAIL SERVICE	102,851	0	
CORPORATION COUNSEL	546,169	0	
COUNTY TREASURER	405,544	0	
FAMILY COURT COMMISSIONER	691,668	0	
SHERIFF'S DEPARTMENT	12,218,046	( 316)	
CENTRAL COURTS	3,263,290	( 380)	
CHILD SUPPORT			243,813
HUMAN SERVICES			1,330,464
RIDGEWOOD			451,978
DETENTION CENTER			331,464
COUNTY JAIL			2,455,230
COUNTY CLERK			96,072
DISTRICT ATTORNEY			152,145
VICTIMS/WITNESS			76,947
VICTIM ADVOCATE			5,195
DISPUTE RESOLUTION			6,727
EMERGENCY MANAGEMENT			70,975
HARBOR/MARINA			12,128
CODE ADMINISTRATION			121,490
UW EXTENSION			30,916
PARKS			90,386
HIGHWAY			272,545
LAND CONSERVATION			16,753
HOUSING AUTHORITY			255
LAKESHORES LIBRARY			819
DEPT OF WORKFORCE DEVELOPMENT			20,905
GATEWAY TECHNICAL COLLEGE			11,315
W-2 CONTRACT AGENCY			11,315

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**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Summary Of Allocated Costs**

Department	Total Expenditures	Cost Adjustments	Total Allocated	
KAISER GROUP			11,315	
KIND-CARE			2,835	
CHILDREN FIRST			10,191	
OTHER DEPARTMENTS			698,786	
Direct Billed Total			808,349	
Unallocated Total			18,210,015	
Totals	23,383,589	2,167,739	25,551,328	Deviation 0



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Detail Of Allocated Costs**

Detail

Department	BUILDING USE 1.5	EQUIPMENT USE 2.5	INSURANCE 3.5	MAINTENANCE 4.5	COUNTY EXECUTIVE 5.5	FINANCE 6.5	HUMAN RESOURCES 7.5
BUILDING USE	( 2,120,057)	0	0	0	0	473	0
EQUIPMENT USE	0	( 76,064)	0	0	0	473	0
INSURANCE	0	0	( 47,273)	0	0	3,857	0
MAINTENANCE	3,748	1,060	8,664	( 2,996,532)	7,249	33,335	9,054
COUNTY EXECUTIVE	4,583	250	18	8,319	( 311,630)	3,122	1,602
FINANCE DEPARTMENT	12,057	27,448	58	21,948	23,483	( 979,817)	5,167
HUMAN RESOURCES	9,060	0	50	19,227	19,933	9,833	( 917,741)
PURCHASING	2,189	312	25	3,985	8,056	2,296	2,639
INFORMATION SYSTEMS	28,539	19,124	50	51,957	17,749	8,982	5,278
PRINTING/MAIL SERVICE	5,092	2,635	8	9,269	0	5,781	880
CORPORATION COUNSEL	5,782	436	46	10,527	19,660	5,031	4,838
COUNTY TREASURER	5,320	374	37	9,686	956	16,027	3,958
FAMILY COURT	28,058	935	42	51,080	1,912	8,505	4,399
SHERIFF'S DEPARTMENT	122,411	4,674	17,644	166,829	28,535	54,949	133,821
CENTRAL COURTS	414,104	7,598	290	544,576	9,284	224,932	30,787
CHILD SUPPORT	0	0	243	0	5,597	27,849	24,894
HUMAN SERVICES	221,099	0	6,816	246,249	27,305	251,567	204,307
RIDGEWOOD	0	0	4,964	1,257	14,744	79,440	213,674
DETENTION CENTER	88,446	0	249	187,700	5,597	14,583	26,390
COUNTY JAIL	996,299	4,612	1,020	1,122,791	22,527	48,282	118,424
COUNTY CLERK	6,949	623	29	12,649	1,775	2,605	3,079
DISTRICT ATTORNEY	24,364	2,492	90	44,355	3,550	27,519	9,588
VICTIMS/WITNESS	13,490	997	47	24,559	1,775	4,462	5,014
VICTIM ADVOCATE	972	0	6	1,770	0	632	660
DISPUTE RESOLUTION	2,385	0	0	4,342	0	0	0
EMERGENCY	16,284	1,247	12	20,031	14,610	3,840	1,214
HARBOR/MARINA	0	0	0	0	10,785	0	0
CODE ADMINISTRATION	0	0	54	0	956	7,494	5,718
UW EXTENSION	0	0	0	0	2,731	5,989	0
PARKS	0	0	224	0	4,641	22,600	23,812
HIGHWAY	0	0	2,912	0	5,597	46,742	63,809
LAND CONSERVATION	0	0	29	0	0	3,090	3,079
HOUSING AUTHORITY	0	0	0	0	0	255	0
LAKESHORES LIBRARY	0	0	0	0	819	0	0
DEPT OF WORKFORCE	11,554	0	0	9,351	0	0	0
GATEWAY TECHNICAL	3,624	0	0	7,691	0	0	0

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**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Detail Of Allocated Costs**

Department	BUILDING USE 1.5	EQUIPMENT USE 2.5	INSURANCE 3.5	MAINTENANCE 4.5	COUNTY EXECUTIVE 5.5	FINANCE 6.5	HUMAN RESOURCES 7.5
W-2 CONTRACT AGENCY	3,624	0	0	7,691	0	0	0
KAISER GROUP	3,624	0	0	7,691	0	0	0
KIND-CARE	908	0	0	1,927	0	0	0
CHILDREN FIRST	3,264	0	0	6,927	0	0	0
OTHER DEPARTMENTS	82,228	1,247	3,646	161,551	45,875	55,043	11,656
Direct Billings	0	0	0	230,597	0	0	0
Unallocated	0	0	0	0	5,929	229	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Detail Of Allocated Costs**

Detail

Department	PURCHASING 8.5	PRINTING/MAIL 10.5	INFORMATION 9.5	CORPORATION 11.5	COUNTY TREASURER 12.5	FAMILY COURT 13.5	SHERIFF'S 14.5
BUILDING USE	0	0	0	0	0	0	0
EQUIPMENT USE	0	0	0	0	0	0	0
INSURANCE	0	0	0	7,223	147	0	0
MAINTENANCE	23,967	13	7,641	2,670	1,682	0	0
COUNTY EXECUTIVE	387	681	7,717	45,431	264	0	0
FINANCE DEPARTMENT	44,995	171	153,654	18,330	905	0	0
HUMAN RESOURCES	2,242	2,690	114,040	16,419	877	0	0
PURCHASING	( 279,186)	3	45,560	2,882	144	0	0
INFORMATION SYSTEMS	6,285	33	( 1,495,101)	2,882	3,758	0	0
PRINTING/MAIL SERVICE	206	( 131,068)	4,057	0	289	0	0
CORPORATION COUNSEL	412	155	16,066	( 609,525)	403	0	0
COUNTY TREASURER	1,546	7,936	107,932	19,257	( 578,573)	0	0
FAMILY COURT	824	1,901	4,120	0	1,185	( 794,629)	0
SHERIFF'S DEPARTMENT	19,060	3,429	224,730	32,221	9,822	0	( 13,035,855)
CENTRAL COURTS	5,254	17,987	17,644	3,005	11,106	0	0
CHILD SUPPORT	6,387	9,668	2,824	60,604	3,260	33,335	12,462
HUMAN SERVICES	14,733	36,067	57,951	239,253	25,117	0	0
RIDGEWOOD	30,804	3,023	80,352	12,024	11,696	0	0
DETENTION CENTER	5,564	978	74	0	1,883	0	0
COUNTY JAIL	8,758	2,148	96,711	26,287	7,371	0	0
COUNTY CLERK	721	16,053	34,777	13,898	2,914	0	0
DISTRICT ATTORNEY	1,442	3,419	32,499	1,343	1,484	0	0
VICTIMS/WITNESS	206	1,893	24,162	0	342	0	0
VICTIM ADVOCATE	618	436	25	0	76	0	0
DISPUTE RESOLUTION	0	0	0	0	0	0	0
EMERGENCY	4,018	13	8,070	1,343	293	0	0
HARBOR/MARINA	0	0	0	1,343	0	0	0
CODE ADMINISTRATION	1,751	1,418	80,124	19,916	4,059	0	0
UW EXTENSION	1,237	3,783	16,344	0	832	0	0
PARKS	23,592	5	0	9,992	5,520	0	0
HIGHWAY	52,233	630	80,145	15,428	5,049	0	0
LAND CONSERVATION	2,679	172	29	6,639	1,036	0	0
HOUSING AUTHORITY	0	0	0	0	0	0	0
LAKESHORES LIBRARY	0	0	0	0	0	0	0
DEPT OF WORKFORCE	0	0	0	0	0	0	0
GATEWAY TECHNICAL	0	0	0	0	0	0	0

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**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Detail Of Allocated Costs**

Detail

Department	PURCHASING 8.5	PRINTING/MAIL 10.5	INFORMATION 9.5	CORPORATION 11.5	COUNTY TREASURER 12.5	FAMILY COURT 13.5	SHERIFF'S 14.5
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	19,265	16,363	244,981	51,135	5,796	0	0
Direct Billings	0	0	32,872	0	0	238,760	162,345
Unallocated	0	0	0	0	471,263	522,534	12,861,048
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Detail Of Allocated Costs**

Department	CENTRAL COURTS	Total Plan Allocated
	15.5	
BUILDING USE	0	0
EQUIPMENT USE	0	0
INSURANCE	0	0
MAINTENANCE	0	0
COUNTY EXECUTIVE	0	0
FINANCE DEPARTMENT	0	0
HUMAN RESOURCES	0	0
PURCHASING	0	0
INFORMATION SYSTEMS	0	0
PRINTING/MAIL SERVICE	0	0
CORPORATION COUNSEL	0	0
COUNTY TREASURER	0	0
FAMILY COURT	0	0
SHERIFF'S DEPARTMENT	0	0
CENTRAL COURTS	( 4,549,477)	0
CHILD SUPPORT	56,690	243,813
HUMAN SERVICES	0	1,330,464
RIDGEWOOD	0	451,978
DETENTION CENTER	0	331,464
COUNTY JAIL	0	2,455,230
COUNTY CLERK	0	96,072
DISTRICT ATTORNEY	0	152,145
VICTIMS/WITNESS	0	76,947
VICTIM ADVOCATE	0	5,195
DISPUTE RESOLUTION	0	6,727
EMERGENCY	0	70,975
HARBOR/MARINA	0	12,128
CODE ADMINISTRATION	0	121,490
UW EXTENSION	0	30,916
PARKS	0	90,386
HIGHWAY	0	272,545
LAND CONSERVATION	0	16,753
HOUSING AUTHORITY	0	255
LAKESHORES LIBRARY	0	819
DEPT OF WORKFORCE	0	20,905
GATEWAY TECHNICAL	0	11,315

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**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Detail Of Allocated Costs**

Department	CENTRAL COURTS	Total Plan Allocated
	15.5	
W-2 CONTRACT AGENCY	0	11,315
KAISER GROUP	0	11,315
KIND-CARE	0	2,835
CHILDREN FIRST	0	10,191
OTHER DEPARTMENTS	0	698,786
Direct Billings	143,775	808,349
Unallocated	4,349,012	18,210,015
<b>Total</b>	<b>0</b>	<b>25,551,328</b>

**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Schedule E - Summary of Allocation Basis**

Department	Allocation Basis:	Allocation Source:
<b>BUILDING USE</b>		
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
<b>EQUIPMENT USE</b>		
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
<b>INSURANCE</b>		
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
<b>MAINTENANCE</b>		
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
<b>COUNTY EXECUTIVE</b>		
5.4.1 EXECUTIVE ADMIN	ANALYSIS OF EFFORT EXPENDED BY DEPARTMENT	COUNTY EXECUTIVE & STAFF
<b>FINANCE DEPARTMENT</b>		
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
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





**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Schedule E - Summary of Allocation Basis**

Department	Allocation Basis:	Allocation Source:
6.4.9 COPIER POOL	From import - To be updated	COUNTY FINANCIAL RECORDS
<b>HUMAN RESOURCES</b>		
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
<b>PURCHASING DEPARTMENT</b>		
8.4.1 PURCHASING SVCS	PURCHASE ORDER TRANSACTIONS BY DEPARTMENT	COUNTY FINANCIAL RECORDS
<b>INFORMATION SYSTEMS</b>		
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
9.4.7 LEAP	AVERAGE NUMBER OF USERS BY AGENCY	INFORMATION SYSTEMS STAFF
<b>PRINTING/MAIL SERVICE</b>		
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
<b>CORPORATION COUNSEL</b>		
11.4.1 LEGAL SERVICES	ANALYSIS OF STAFF TIME EXPENDED BY DEPARTMENT	CORPORATION COUNSEL & STAFF
<b>COUNTY TREASURER</b>		
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



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Schedule E - Summary of Allocation Basis**

Department	Allocation Basis:	Allocation Source:
<hr/>		
FAMILY COURT COMMISSIONER		
13.4.1 CHILD SUPPORT	100% ALLOCATION TO CHILD SUPPORT	CHILD SUPPORT EXPENDITURE REPORTS/COUNTY FINANCIAL RECORDS
SHERIFF'S DEPARTMENT		
14.4.1 CHILD SUPPORT	100% ALLOCATION TO CHILD SUPPORT	CHILD SUPPORT EXPENDITURE REPORTS/COUNTY FINANCIAL RECORDS
CENTRAL COURTS		
15.4.1 CHILD SUPPORT	100% ALLOCATION TO CHILD SUPPORT	CHILD SUPPORT EXPENDITURE REPORTS/COUNTY FINANCIAL RECORDS



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BUILDING USE**

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Fiscal 2009

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, 2009, is \$13,659,763. A use charge equal to two percent of that amount (\$273,195) 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 2009 interest expense of \$55,332 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, 2009, is \$34,374,082. A use charge equal to two percent of that amount (\$687,481,696) 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 2009 interest expense of \$746,403 is allocated accordingly.

The Burlington Center Building was purchased by the County in 1990 for \$465,079. Subsequent improvements through 2009 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.

**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BUILDING USE**

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Fiscal 2009

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, 2009. 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.: 2 CFR 225, Attachment B, Sections 15 and 26.

**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Schedule .2 - Costs To Be Allocated**  
**For Department BUILDING USE**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
FINANCE DEPARTMENT		473	473	
Total Allocated Additions:		473	473	473
BUILDING USE CHARGE	1,316,130			
INTEREST EXPENSE	803,454			
Total Departmental Cost Adjustments:	2,119,584			2,119,584
Total To Be Allocated:	2,119,584	473		2,120,057



**RACINE COUNTY, WISCONSIN  
CENTRAL SERVICES COST ALLOCATION PLAN  
Schedule .3 - Costs Allocated By Activity  
For Department BUILDING USE**

	Total	General & Admin	COURTHOUSE	LAW ENF CENTER	BURLINGTON CTR
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	0	0	0	0	0
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Cost Adjustments</b>					
BUILDING USE CHARGE	1,316,130	0	273,195	687,481	14,959
INTEREST EXPENSE	803,454	0	55,332	746,403	0
Functional Cost	2,119,584	0	328,527	1,433,884	14,959
<b>Allocation Step 1</b>					
1st Allocation	2,119,584	0	328,527	1,433,884	14,959
<b>Allocation Step 2</b>					
Inbound- All Others	473	473	0	0	0
Reallocate Admin Costs		( 473)	73	321	3
2nd Allocation	473	0	73	321	3
<b>Total For 01 BUILDING USE</b>					
Total Allocated	2,120,057	0	328,600	1,434,205	14,962



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department BUILDING USE**

SERVICE CENTER	
<b>Wages &amp; Benefits</b>	
SALARIES & WAGES	0
FRINGE BENEFITS	0
<b>Departmental Totals</b>	
Total Expenditures	0
<b>Deductions</b>	
Total Deductions	0
<b>Cost Adjustments</b>	
BUILDING USE CHARGE	340,495
INTEREST EXPENSE	1,719
<b>Functional Cost</b>	<b>342,214</b>
<b>Allocation Step 1</b>	
1st Allocation	342,214
<b>Allocation Step 2</b>	
Inbound- All Others	0
Reallocate Admin Costs	76
2nd Allocation	76
<b>Total For 01 BUILDING USE</b>	
Total Allocated	342,290



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BUILDING USE**

Activity - COURTHOUSE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MAINTENANCE	917.50	1.1405	3,747		3,747	1	3,748
COUNTY EXECUTIVE	1,100.00	1.3674	4,492		4,492	1	4,493
FINANCE DEPARTMENT	2,951.50	3.6690	12,054		12,054	3	12,057
PURCHASING DEPARTMENT	536.00	0.6663	2,189		2,189		2,189
INFORMATION SYSTEMS	6,986.75	8.6852	28,533		28,533	6	28,539
PRINTING/MAIL SERVICE	1,246.50	1.5495	5,091		5,091	1	5,092
CORPORATION COUNSEL	1,415.50	1.7596	5,781		5,781	1	5,782
COUNTY TREASURER	1,302.50	1.6191	5,319		5,319	1	5,320
FAMILY COURT COMMISSIONER	6,869.00	8.5389	28,052		28,052	6	28,058
COUNTY CLERK	1,701.00	2.1145	6,947		6,947	2	6,949
DISTRICT ATTORNEY	5,964.50	7.4145	24,359		24,359	5	24,364
VICTIMS/WITNESS	3,302.50	4.1053	13,487		13,487	3	13,490
VICTIM ADVOCATE	238.00	0.2959	972		972		972
DISPUTE RESOLUTION	583.75	0.7257	2,384		2,384	1	2,385
EMERGENCY MANAGEMENT	593.00	0.7372	2,422		2,422	1	2,423
CENTRAL COURTS	27,497.00	34.1816	112,295		112,295	25	112,320
OTHER DEPARTMENTS	17,239.00	21.4298	70,403		70,403	16	70,419
SubTotal	80,444.00	100.0000	328,527		328,527	73	328,600
TOTAL	80,444.00	100.0000	328,527		328,527	73	328,600

Allocation Basis: USABLE SQUARE FOOTAGE OF OCCUPIED SPACE

Allocation Source: COUNTY BLUEPRINTS/BUILDINGS & FACILITIES RECORDS





**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BUILDING USE**

Activity - LAW ENF CENTER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SHERIFF'S DEPARTMENT	17,640.50	8.5247	122,234		122,234	27	122,261
COUNTY JAIL	143,751.00	69.4670	996,076		996,076	223	996,299
EMERGENCY MANAGEMENT	2,000.00	0.9665	13,858		13,858	3	13,861
CENTRAL COURTS	43,542.77	21.0418	301,716		301,716	68	301,784
SubTotal	206,934.27	100.0000	1,433,884		1,433,884	321	1,434,205
TOTAL	206,934.27	100.0000	1,433,884		1,433,884	321	1,434,205

Allocation Basis: USABLE SQUARE FOOTAGE OF OCCUPIED SPACE

Allocation Source: COUNTY BLUEPRINTS/BUILDINGS & FACILITIES RECORDS



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BUILDING USE**

Activity - BURLINGTON CTR

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COUNTY EXECUTIVE	72.00	0.6000	90		90		90
SHERIFF'S DEPARTMENT	120.00	1.0000	150		150		150
HUMAN SERVICES	8,536.00	71.1333	10,640		10,640	2	10,642
DEPT OF WORKFORCE DEVELOPMENT	2,000.00	16.6667	2,493		2,493	1	2,494
OTHER DEPARTMENTS	1,272.00	10.6000	1,586		1,586		1,586
SubTotal	12,000.00	100.0000	14,959		14,959	3	14,962
TOTAL	12,000.00	100.0000	14,959		14,959	3	14,962

Allocation Basis: USABLE SQUARE FOOTAGE OF OCCUPIED SPACE

Allocation Source: COUNTY BLUEPRINTS/BUILDIGS & FACILITIES RECORDS



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BUILDING USE**

Activity - SERVICE CENTER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HUMAN RESOURCES	2,415.00	2.6470	9,058		9,058	2	9,060
HUMAN SERVICES	56,097.00	61.4848	210,411		210,411	46	210,457
DETENTION CENTER	23,575.00	25.8393	88,426		88,426	20	88,446
DEPT OF WORKFORCE DEVELOPMENT	2,415.00	2.6470	9,058		9,058	2	9,060
GATEWAY TECHNICAL COLLEGE	966.00	1.0588	3,623		3,623	1	3,624
W-2 CONTRACT AGENCY	966.00	1.0588	3,623		3,623	1	3,624
KAISER GROUP	966.00	1.0588	3,623		3,623	1	3,624
KIND-CARE	242.00	0.2652	908		908		908
CHILDREN FIRST	870.00	0.9536	3,263		3,263	1	3,264
OTHER DEPARTMENTS	2,725.00	2.9867	10,221		10,221	2	10,223
SubTotal	91,237.00	100.0000	342,214		342,214	76	342,290
TOTAL	91,237.00	100.0000	342,214		342,214	76	342,290

Allocation Basis: USABLE SQUARE FOOTAGE OF OCCUPIED SPACE

Allocation Source: COUNTY BLUEPRINTS/HUMAN SERVICES RECORDS



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Schedule .5 - Allocation Summary**  
**For Department BUILDING USE**

Receiving Department	Total	COURTHOUSE	LAW ENF CENTER	BURLINGTON CTR	SERVICE CENTER
MAINTENANCE	3,748	3,748	0	0	0
COUNTY EXECUTIVE	4,583	4,493	0	90	0
FINANCE DEPARTMENT	12,057	12,057	0	0	0
HUMAN RESOURCES	9,060	0	0	0	9,060
PURCHASING	2,189	2,189	0	0	0
INFORMATION SYSTEMS	28,539	28,539	0	0	0
PRINTING/MAIL SERVICE	5,092	5,092	0	0	0
CORPORATION COUNSEL	5,782	5,782	0	0	0
COUNTY TREASURER	5,320	5,320	0	0	0
FAMILY COURT	28,058	28,058	0	0	0
SHERIFF'S DEPARTMENT	122,411	0	122,261	150	0
HUMAN SERVICES	221,099	0	0	10,642	210,457
DETENTION CENTER	88,446	0	0	0	88,446
COUNTY JAIL	996,299	0	996,299	0	0
COUNTY CLERK	6,949	6,949	0	0	0
DISTRICT ATTORNEY	24,364	24,364	0	0	0
VICTIMS/WITNESS	13,490	13,490	0	0	0
VICTIM ADVOCATE	972	972	0	0	0
DISPUTE RESOLUTION	2,385	2,385	0	0	0
EMERGENCY	16,284	2,423	13,861	0	0
CENTRAL COURTS	414,104	112,320	301,784	0	0
DEPT OF WORKFORCE	11,554	0	0	2,494	9,060
GATEWAY TECHNICAL	3,624	0	0	0	3,624
W-2 CONTRACT AGENCY	3,624	0	0	0	3,624
KAISER GROUP	3,624	0	0	0	3,624
KIND-CARE	908	0	0	0	908
CHILDREN FIRST	3,264	0	0	0	3,264
OTHER DEPARTMENTS	82,228	70,419	0	1,586	10,223
Direct Billed	0	0	0	0	0



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Schedule .5 - Allocation Summary**  
**For Department BUILDING USE**

Receiving Department	Total	COURTHOUSE	LAW ENF CENTER	BURLINGTON CTR	SERVICE CENTER
Total	2,120,057	328,600	1,434,205	14,962	342,290



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**EQUIPMENT USE**

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Fiscal 2009

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 2009 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 2009 of \$1,457 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 2009 of \$824 is allocated to benefiting departments based on the number of phone lines.

Ref.: 2 CFR 225, Attachment B, Section 15.

**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Schedule .2 - Costs To Be Allocated**  
**For Department EQUIPMENT USE**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
FINANCE DEPARTMENT		473	473	
Total Allocated Additions:		473	473	473
DEPRECIATION EXPENSE	73,310			
INTEREST EXPENSE	2,281			
Total Departmental Cost Adjustments:	75,591			75,591
Total To Be Allocated:	75,591	473		76,064



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department EQUIPMENT USE**

	Total	General & Admin	EQUIPMENT	INTEREST EXPENSE	PHONE SYSTEM
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	0	0	0	0	0
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Cost Adjustments</b>					
DEPRECIATION EXPENSE	73,310	0	44,533	0	28,777
INTEREST EXPENSE	2,281	0	0	1,457	824
Functional Cost	75,591	0	44,533	1,457	29,601
<b>Allocation Step 1</b>					
1st Allocation	75,591	0	44,533	1,457	29,601
<b>Allocation Step 2</b>					
Inbound- All Others	473	473	0	0	0
Reallocate Admin Costs		( 473)	279	9	185
2nd Allocation	473	0	279	9	185
<b>Total For 02 EQUIPMENT USE</b>					
Total Allocated	76,064	0	44,812	1,466	29,786





**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department EQUIPMENT USE**

Activity - EQUIPMENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FINANCE DEPARTMENT	26,844.00	60.2789	26,844		26,844	168	27,012
INFORMATION SYSTEMS	15,195.00	34.1208	15,195		15,195	95	15,290
PRINTING/MAIL SERVICE	2,494.00	5.6003	2,494		2,494	16	2,510
SubTotal	44,533.00	100.0000	44,533		44,533	279	44,812
TOTAL	44,533.00	100.0000	44,533		44,533	279	44,812

Allocation Basis: DEPRECIATION EXPENSE BY DEPARTMENT

Allocation Source: COUNTY FIXED ASSET RECORDS



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department EQUIPMENT USE**

Activity - INTEREST EXPENSE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INFORMATION SYSTEMS	100.00	100.0000	1,457		1,457	9	1,466
SubTotal	100.00	100.0000	1,457		1,457	9	1,466
TOTAL	100.00	100.0000	1,457		1,457	9	1,466

Allocation Basis: DIRECT ALLOCATION TO BENEFITING DEPARTMENT

Allocation Source: COUNTY FINANCIAL RECORDS



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department EQUIPMENT USE**

Activity - PHONE SYSTEM

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MAINTENANCE	17	3.5565	1,053		1,053	7	1,060
COUNTY EXECUTIVE	4	0.8368	248		248	2	250
FINANCE DEPARTMENT	7	1.4644	433		433	3	436
PURCHASING DEPARTMENT	5	1.0460	310		310	2	312
INFORMATION SYSTEMS	38	7.9498	2,353		2,353	15	2,368
PRINTING/MAIL SERVICE	2	0.4184	124		124	1	125
CORPORATION COUNSEL	7	1.4644	433		433	3	436
COUNTY TREASURER	6	1.2552	372		372	2	374
FAMILY COURT COMMISSIONER	15	3.1381	929		929	6	935
SHERIFF'S DEPARTMENT	75	15.6904	4,645		4,645	29	4,674
COUNTY JAIL	74	15.4812	4,583		4,583	29	4,612
COUNTY CLERK	10	2.0921	619		619	4	623
DISTRICT ATTORNEY	40	8.3682	2,477		2,477	15	2,492
VICTIMS/WITNESS	16	3.3473	991		991	6	997
EMERGENCY MANAGEMENT	20	4.1841	1,239		1,239	8	1,247
CENTRAL COURTS	122	25.5230	7,553		7,553	45	7,598
OTHER DEPARTMENTS	20	4.1841	1,239		1,239	8	1,247
SubTotal	478	100.0000	29,601		29,601	185	29,786
TOTAL	478	100.0000	29,601		29,601	185	29,786

Allocation Basis: NUMBER OF TELEPHONE LINES ASSIGNED BY DEPARTMENT

Allocation Source: INFORMATION SYSTEMS DEPARTMENT RECORDS



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Schedule .5 - Allocation Summary**  
**For Department EQUIPMENT USE**

Receiving Department	Total	EQUIPMENT	INTEREST EXPENSE	PHONE SYSTEM
MAINTENANCE	1,060	0	0	1,060
COUNTY EXECUTIVE	250	0	0	250
FINANCE DEPARTMENT	27,448	27,012	0	436
PURCHASING	312	0	0	312
INFORMATION SYSTEMS	19,124	15,290	1,466	2,368
PRINTING/MAIL SERVICE	2,635	2,510	0	125
CORPORATION COUNSEL	436	0	0	436
COUNTY TREASURER	374	0	0	374
FAMILY COURT	935	0	0	935
SHERIFF'S DEPARTMENT	4,674	0	0	4,674
COUNTY JAIL	4,612	0	0	4,612
COUNTY CLERK	623	0	0	623
DISTRICT ATTORNEY	2,492	0	0	2,492
VICTIMS/WITNESS	997	0	0	997
EMERGENCY	1,247	0	0	1,247
CENTRAL COURTS	7,598	0	0	7,598
OTHER DEPARTMENTS	1,247	0	0	1,247
Direct Billed	0	0	0	0
<b>Total</b>	<b>76,064</b>	<b>44,812</b>	<b>1,466</b>	<b>29,786</b>



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**INSURANCE**

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Fiscal 2009

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

**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Schedule .2 - Costs To Be Allocated**  
**For Department INSURANCE**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	36,046			36,046
FINANCE DEPARTMENT		3,857	3,857	
CORPORATION COUNSEL		7,223	7,223	
COUNTY TREASURER		147	147	
Total Allocated Additions:		<u>11,227</u>	<u>11,227</u>	11,227
Total To Be Allocated:	<u>36,046</u>	<u>11,227</u>		<u>47,273</u>



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department INSURANCE**

	Total	General & Admin	PROPERTY INS	BOILER INS	EMPLOYEE INS
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
<b>Other Expense &amp; Cost</b>					
EMPLOYEE BONDS	5,504	0	0	0	5,504
FIRE & EXTENDED INS	23,391	0	23,391	0	0
BOILER INSURANCE	7,151	0	0	7,151	0
<b>Departmental Totals</b>					
Total Expenditures	36,046	0	23,391	7,151	5,504
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Functional Cost</b>					
Functional Cost	36,046	0	23,391	7,151	5,504
<b>Allocation Step 1</b>					
1st Allocation	36,046	0	23,391	7,151	5,504
<b>Allocation Step 2</b>					
Inbound- All Others	11,227	11,227	0	0	0
Reallocate Admin Costs		( 11,227)	7,286	2,227	1,714
2nd Allocation	11,227	0	7,286	2,227	1,714
<b>Total For 03 INSURANCE</b>					
Total Allocated	47,273	0	30,677	9,378	7,218



**RACINE COUNTY, WISCONSIN  
CENTRAL SERVICES COST ALLOCATION PLAN  
Schedule .3 - Costs Allocated By Activity  
For Department INSURANCE**

SPECIFIC INS	
<b>Wages &amp; Benefits</b>	
SALARIES & WAGES	0
FRINGE BENEFITS	0
<b>Other Expense &amp; Cost</b>	
EMPLOYEE BONDS	0
FIRE & EXTENDED INS	0
BOILER INSURANCE	0
<b>Departmental Totals</b>	
Total Expenditures	0
<b>Deductions</b>	
Total Deductions	0
<b>Functional Cost</b>	
Functional Cost	0
<b>Allocation Step 1</b>	
1st Allocation	0
<b>Allocation Step 2</b>	
Inbound- All Others	0
Reallocate Admin Costs	0
2nd Allocation	0
<b>Total For 03 INSURANCE</b>	
Total Allocated	0





**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department INSURANCE**

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	4,898		4,898	1,526	6,424
SHERIFF'S DEPARTMENT	88,651,656	41.4986	9,707		9,707	3,023	12,730
CHILD SUPPORT	55,723	0.0261	6		6	2	8
HUMAN SERVICES	29,408,389	13.7663	3,220		3,220	1,003	4,223
RIDGEWOOD	19,563,655	9.1579	2,142		2,142	667	2,809
HIGHWAY	12,509,614	5.8559	1,370		1,370	427	1,797
OTHER DEPARTMENTS	18,703,245	8.7552	2,048		2,048	638	2,686
SubTotal	213,625,333	100.0000	23,391		23,391	7,286	30,677
TOTAL	213,625,333	100.0000	23,391		23,391	7,286	30,677

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

Allocation Source: STATEMENT OF VALUES/INSURANCE RECORDS



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department INSURANCE**

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	1,630		1,630	508	2,138
SHERIFF'S DEPARTMENT	70,399,915	40.0191	2,862		2,862	891	3,753
HUMAN SERVICES	22,785,847	12.9527	926		926	288	1,214
RIDGEWOOD	17,074,880	9.7063	694		694	216	910
HIGHWAY	9,612,454	5.4642	391		391	122	513
OTHER DEPARTMENTS	15,937,270	9.0596	648		648	202	850
SubTotal	175,915,774	100.0000	7,151		7,151	2,227	9,378
TOTAL	175,915,774	100.0000	7,151		7,151	2,227	9,378

Allocation Basis: VALUE OF BUILDINGS BY BUILDING/DEPARTMENT

Allocation Source: STATEMENT OF VALUES/INSURANCE RECORDS



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department INSURANCE**

Activity - EMPLOYEE INS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MAINTENANCE	12.32	1.4153	78		78	24	102
COUNTY EXECUTIVE	2.18	0.2504	14		14	4	18
FINANCE DEPARTMENT	7.03	0.8076	44		44	14	58
HUMAN RESOURCES	6.00	0.6893	38		38	12	50
PURCHASING DEPARTMENT	3.00	0.3446	19		19	6	25
INFORMATION SYSTEMS	6.00	0.6893	38		38	12	50
PRINTING/MAIL SERVICE	1.00	0.1149	6		6	2	8
CORPORATION COUNSEL	5.50	0.6318	35		35	11	46
COUNTY TREASURER	4.50	0.5169	28		28	9	37
FAMILY COURT COMMISSIONER	5.00	0.5744	32		32	10	42
SHERIFF'S DEPARTMENT	139.93	16.0745	885		885	276	1,161
CHILD SUPPORT	28.30	3.2510	179		179	56	235
HUMAN SERVICES	166.50	19.1265	1,052		1,052	327	1,379
RIDGEWOOD	150.08	17.2405	949		949	296	1,245
DETENTION CENTER	30.00	3.4463	190		190	59	249
COUNTY JAIL	123.08	14.1388	778		778	242	1,020
COUNTY CLERK	3.50	0.4021	22		22	7	29
DISTRICT ATTORNEY	10.90	1.2521	69		69	21	90
VICTIMS/WITNESS	5.70	0.6548	36		36	11	47
VICTIM ADVOCATE	0.75	0.0862	5		5	1	6
EMERGENCY MANAGEMENT	1.38	0.1585	9		9	3	12
CENTRAL COURTS	35.00	4.0206	221		221	69	290
CODE ADMINISTRATION	6.50	0.7467	41		41	13	54
PARKS	27.07	3.1097	171		171	53	224
HIGHWAY	72.54	8.3330	459		459	143	602
LAND CONSERVATION	3.50	0.4021	22		22	7	29
OTHER DEPARTMENTS	13.25	1.5221	84		84	26	110
SubTotal	870.51	100.0000	5,504		5,504	1,714	7,218
TOTAL	870.51	100.0000	5,504		5,504	1,714	7,218



**RACINE COUNTY, WISCONSIN  
CENTRAL SERVICES COST ALLOCATION PLAN  
Schedule .4 - Detail Activity Allocations  
For Department INSURANCE**

Allocation Basis: NUMBER OF EMPLOYEES BY DEPARTMENT

Allocation Source: COUNTY PERSONNEL RECORDS/BUDGET

**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department INSURANCE**

Activity - SPECIFIC INS

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

Allocation Basis: DIRECT ALLOCATION TO BENEFITING DEPARTMENT

Allocation Source: COUNTY BLUEPRINTS/HUMAN SERVICES RECORDS



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Schedule .5 - Allocation Summary**  
**For Department INSURANCE**

Receiving Department	Total	PROPERTY INS	BOILER INS	EMPLOYEE INS	SPECIFIC INS
MAINTENANCE	8,664	6,424	2,138	102	0
COUNTY EXECUTIVE	18	0	0	18	0
FINANCE DEPARTMENT	58	0	0	58	0
HUMAN RESOURCES	50	0	0	50	0
PURCHASING	25	0	0	25	0
INFORMATION SYSTEMS	50	0	0	50	0
PRINTING/MAIL SERVICE	8	0	0	8	0
CORPORATION COUNSEL	46	0	0	46	0
COUNTY TREASURER	37	0	0	37	0
FAMILY COURT	42	0	0	42	0
SHERIFF'S DEPARTMENT	17,644	12,730	3,753	1,161	0
CHILD SUPPORT	243	8	0	235	0
HUMAN SERVICES	6,816	4,223	1,214	1,379	0
RIDGEWOOD	4,964	2,809	910	1,245	0
DETENTION CENTER	249	0	0	249	0
COUNTY JAIL	1,020	0	0	1,020	0
COUNTY CLERK	29	0	0	29	0
DISTRICT ATTORNEY	90	0	0	90	0
VICTIMS/WITNESS	47	0	0	47	0
VICTIM ADVOCATE	6	0	0	6	0
EMERGENCY	12	0	0	12	0
CENTRAL COURTS	290	0	0	290	0
CODE ADMINISTRATION	54	0	0	54	0
PARKS	224	0	0	224	0
HIGHWAY	2,912	1,797	513	602	0
LAND CONSERVATION	29	0	0	29	0
OTHER DEPARTMENTS	3,646	2,686	850	110	0
Direct Billed	0	0	0	0	0



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Schedule .5 - Allocation Summary**  
**For Department INSURANCE**

Receiving Department	Total	PROPERTY INS	BOILER INS	EMPLOYEE INS	SPECIFIC INS
Total	47,273	30,677	9,378	7,218	0



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**MAINTENANCE**

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Fiscal 2009

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, Wheeler House, 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.
- **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.: 2 CFR 225, Attachment B, Sections 11, 28 and 38.



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Schedule .2 - Costs To Be Allocated**  
**For Department MAINTENANCE**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,897,449			2,897,449
BUILDING USE	3,747	1	3,748	
EQUIPMENT USE	1,053	7	1,060	
INSURANCE	6,606	2,058	8,664	
MAINTENANCE		6,610	6,610	
COUNTY EXECUTIVE		7,249	7,249	
FINANCE DEPARTMENT		33,335	33,335	
HUMAN RESOURCES		9,054	9,054	
PURCHASING DEPARTMENT		23,967	23,967	
INFORMATION SYSTEMS		7,641	7,641	
PRINTING/MAIL SERVICE		13	13	
CORPORATION COUNSEL		2,670	2,670	
COUNTY TREASURER		1,682	1,682	
Total Allocated Additions:	11,406	94,287	105,693	105,693
BUILDING VANDALISM REIMB	0			
MISC REVENUE	0			
Total Departmental Cost Adjustments:	0			0
Total To Be Allocated:	2,908,855	94,287		3,003,142



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department MAINTENANCE**

	Total	General & Admin	COURTHOUSE	LAW ENF CENTER	SERVICE CENTER
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	641,169	182,028	81,172	265,508	103,164
FRINGE BENEFITS	274,765	78,006	34,785	113,780	44,210
<b>Other Expense &amp; Cost</b>					
NL PREVENTIVE REPAIRS	28,268	0	6,783	14,083	7,402
NL BUILDING REPAIRS	147,772	0	49,421	78,296	20,055
WASTE DISPOSAL	15,588	0	3,044	9,510	3,034
JANITORIAL	96,823	0	48,480	48,343	0
PEST CONTROL	1,832	0	46	537	1,249
WATER/SEWAGE	151,034	0	4,493	127,492	17,011
MAINTENANCE CONTRACTS	7,800	0	0	0	7,800
FIRE ALARMS	1,756	0	536	790	430
BUILDING AUTOMATION	205,287	0	12,553	107,862	84,872
BUILDING PATROL	9,994	0	4,997	0	4,997
HVAC	9,012	0	2,894	2,456	3,662
COURTHOUSE CLOCKS	0	0	0	0	0
ELEVATORS	50,233	0	19,157	24,586	6,490
MATS	1,244	0	0	1,244	0
TELEPHONE	4,124	1,171	522	1,707	664
PUBLIC LIABILITY EXPENSE	7,983	0	2,955	4,050	978
TRAVEL	3,787	1,075	479	1,569	609
TRAINING	1,262	358	160	522	203
OFFICE SUPPLIES	567	0	567	5	( 5)
COPY COSTS	1,058	300	134	438	170
PRINTING	29	8	4	12	5
PUBLICATIONS	2,748	780	348	1,138	442
POSTAGE	0	0	0	0	0
DUES	90	26	11	38	14
UNIFORMS	999	0	908	0	91
EQUIPMENT SUPPLIES	1,014	0	123	891	0
MAINTENANCE SUPPLIES	14,951	0	5,356	9,105	490
JANITORIAL SUPPLIES	29,356	0	6,194	4,378	18,784
NATURAL GAS	384,897	0	119,777	163,663	86,805
ELECTRIC	802,007	0	116,081	433,752	226,830
EQUIPMENT REPAIRS	0	0	0	0	0



**RACINE COUNTY, WISCONSIN  
CENTRAL SERVICES COST ALLOCATION PLAN  
Schedule .3 - Costs Allocated By Activity  
For Department MAINTENANCE**

	Total	General & Admin	COURTHOUSE	LAW ENF CENTER	SERVICE CENTER
<b>Departmental Totals</b>					
Total Expenditures	2,897,449	263,752	521,980	1,415,755	640,456
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Cost Adjustments</b>					
BUILDING VANDALISM REIMB	0	0	0	0	0
MISC REVENUE	0	0	0	0	0
Functional Cost	2,897,449	263,752	521,980	1,415,755	640,456
<b>Allocation Step 1</b>					
Inbound- INSURANCE: PROPERTY INS	4,898	0	3,033	1,750	0
Inbound- INSURANCE: BOILER INS	1,630	0	1,009	580	0
Inbound- All Others	4,878	4,878	0	0	0
Reallocate Admin Costs		( 268,630)	53,520	144,284	65,163
1st Allocation	2,908,855	0	579,542	1,562,369	705,619
<b>Allocation Step 2</b>					
Inbound- INSURANCE: PROPERTY INS	1,526	0	945	545	0
Inbound- INSURANCE: BOILER INS	508	0	314	181	0
Inbound- FINANCE DEPARTMENT: BUDGET	4,936	0	923	3,020	961
Inbound- FINANCE DEPARTMENT: ACCOUNTING	20,173	0	3,772	12,344	3,926
Inbound- FINANCE DEPARTMENT: AUDIT	3,646	0	683	2,231	708
Inbound- FINANCE DEPARTMENT - All Unspecified Activities	4,580	0	674	3,010	889
Inbound- PURCHASING DEPARTMENT: PURCHASING SVCS	23,967	0	4,199	13,740	5,882
Inbound- COUNTY TREASURER: BANKING	1,662	607	197	646	205
Inbound- COUNTY TREASURER - All Unspecified Activities	20	7	2	9	2
Inbound- All Others	33,269	33,269	0	0	0
Reallocate Admin Costs		( 33,883)	6,751	18,199	8,219
2nd Allocation	94,287	0	18,460	53,925	20,792



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department MAINTENANCE**

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	Total	General & Admin	COURTHOUSE	LAW ENF CENTER	SERVICE CENTER
<b>Total For 04 MAINTENANCE</b>					
Total Allocated	3,003,142	0	598,002	1,616,294	726,411



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department MAINTENANCE**

	BURLINGTON CTR	PATROL STATION	SPECIFIC MAINT	SCHOOLS	COUNTY BOARD
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	2,821	0	6,476	0	0
FRINGE BENEFITS	1,209	0	2,775	0	0
<b>Other Expense &amp; Cost</b>					
NL PREVENTIVE REPAIRS	0	0	0	0	0
NL BUILDING REPAIRS	0	0	0	0	0
WASTE DISPOSAL	0	0	0	0	0
JANITORIAL	0	0	0	0	0
PEST CONTROL	0	0	0	0	0
WATER/SEWAGE	598	1,440	0	0	0
MAINTENANCE CONTRACTS	0	0	0	0	0
FIRE ALARMS	0	0	0	0	0
BUILDING AUTOMATION	0	0	0	0	0
BUILDING PATROL	0	0	0	0	0
HVAC	0	0	0	0	0
COURTHOUSE CLOCKS	0	0	0	0	0
ELEVATORS	0	0	0	0	0
MATS	0	0	0	0	0
TELEPHONE	18	0	42	0	0
PUBLIC LIABILITY EXPENSE	0	0	0	0	0
TRAVEL	17	0	38	0	0
TRAINING	6	0	13	0	0
OFFICE SUPPLIES	0	0	0	0	0
COPY COSTS	5	0	11	0	0
PRINTING	0	0	0	0	0
PUBLICATIONS	12	0	28	0	0
POSTAGE	0	0	0	0	0
DUES	0	0	1	0	0
UNIFORMS	0	0	0	0	0
EQUIPMENT SUPPLIES	0	0	0	0	0
MAINTENANCE SUPPLIES	0	0	0	0	0
JANITORIAL SUPPLIES	0	0	0	0	0
NATURAL GAS	1,834	12,818	0	0	0
ELECTRIC	13,751	11,593	0	0	0
EQUIPMENT REPAIRS	0	0	0	0	0



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department MAINTENANCE**

	BURLINGTON CTR	PATROL STATION	SPECIFIC MAINT	SCHOOLS	COUNTY BOARD
<b>Departmental Totals</b>					
Total Expenditures	20,271	25,851	9,384	0	0
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Cost Adjustments</b>					
BUILDING VANDALISM REIMB	0	0	0	0	0
MISC REVENUE	0	0	0	0	0
Functional Cost	20,271	25,851	9,384	0	0
<b>Allocation Step 1</b>					
Inbound- INSURANCE: PROPERTY INS	115	0	0	0	0
Inbound- INSURANCE: BOILER INS	41	0	0	0	0
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	2,078	2,630	955	0	0
1st Allocation	22,505	28,481	10,339	0	0
<b>Allocation Step 2</b>					
Inbound- INSURANCE: PROPERTY INS	36	0	0	0	0
Inbound- INSURANCE: BOILER INS	13	0	0	0	0
Inbound- FINANCE DEPARTMENT: BUDGET	32	0	0	0	0
Inbound- FINANCE DEPARTMENT: ACCOUNTING	131	0	0	0	0
Inbound- FINANCE DEPARTMENT: AUDIT	24	0	0	0	0
Inbound- FINANCE DEPARTMENT - All Unspecified Activities	7	0	0	0	0
Inbound- PURCHASING DEPARTMENT: PURCHASING SVCS	146	0	0	0	0
Inbound- COUNTY TREASURER: BANKING	7	0	0	0	0
Inbound- COUNTY TREASURER - All Unspecified Activities	0	0	0	0	0
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	262	332	120	0	0
2nd Allocation	658	332	120	0	0



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department MAINTENANCE**

	BURLINGTON CTR	PATROL STATION	SPECIFIC MAINT	SCHOOLS	COUNTY BOARD
<b>Total For 04 MAINTENANCE</b>					
Total Allocated	23,163	28,813	10,459	0	0



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department MAINTENANCE**

Activity - COURTHOUSE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MAINTENANCE	917.50	1.1405	6,610		6,610		6,610
COUNTY EXECUTIVE	1,100.00	1.3674	7,925		7,925	255	8,180
FINANCE DEPARTMENT	2,951.50	3.6690	21,263		21,263	685	21,948
PURCHASING DEPARTMENT	536.00	0.6663	3,861		3,861	124	3,985
INFORMATION SYSTEMS	6,986.75	8.6852	50,335		50,335	1,622	51,957
PRINTING/MAIL SERVICE	1,246.50	1.5495	8,980		8,980	289	9,269
CORPORATION COUNSEL	1,415.50	1.7596	10,198		10,198	329	10,527
COUNTY TREASURER	1,302.50	1.6191	9,384		9,384	302	9,686
FAMILY COURT COMMISSIONER	6,869.00	8.5389	49,486		49,486	1,594	51,080
COUNTY CLERK	1,701.00	2.1145	12,254		12,254	395	12,649
DISTRICT ATTORNEY	5,964.50	7.4145	42,970		42,970	1,385	44,355
VICTIMS/WITNESS	3,302.50	4.1053	23,792		23,792	767	24,559
VICTIM ADVOCATE	238.00	0.2959	1,715		1,715	55	1,770
DISPUTE RESOLUTION	583.75	0.7257	4,206		4,206	136	4,342
EMERGENCY MANAGEMENT	593.00	0.7372	4,272		4,272	138	4,410
CENTRAL COURTS	27,497.00	34.1816	198,096		198,096	6,382	204,478
OTHER DEPARTMENTS	17,239.00	21.4298	124,195		124,195	4,002	128,197
SubTotal	80,444.00	100.0000	579,542		579,542	18,460	598,002
TOTAL	80,444.00	100.0000	579,542		579,542	18,460	598,002

Allocation Basis: USABLE SQUARE FOOTAGE OF OCCUPIED SPACE

Allocation Source: COUNTY BLUEPRINTS/BUILDINGS & FACILITIES RECORDS





**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department MAINTENANCE**

Activity - LAW ENF CENTER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SHERIFF'S DEPARTMENT	17,640.50	8.5247	133,187		133,187	4,597	137,784
COUNTY JAIL	143,751.00	69.4670	1,085,331		1,085,331	37,460	1,122,791
EMERGENCY MANAGEMENT	2,000.00	0.9665	15,100		15,100	521	15,621
CENTRAL COURTS	43,542.77	21.0418	328,751		328,751	11,347	340,098
SubTotal	206,934.27	100.0000	1,562,369		1,562,369	53,925	1,616,294
TOTAL	206,934.27	100.0000	1,562,369		1,562,369	53,925	1,616,294

Allocation Basis: USABLE SQUARE FOOTAGE OF OCCUPIED SPACE

Allocation Source: COUNTY BLUEPRINTS/BUILDINGS & FACILITIES RECORDS



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department MAINTENANCE**

Activity - SERVICE CENTER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HUMAN RESOURCES	2,415.00	2.6470	18,677		18,677	550	19,227
HUMAN SERVICES	56,097.00	61.4848	433,849	-216,860	216,989	12,785	229,774
DETENTION CENTER	23,575.00	25.8393	182,327		182,327	5,373	187,700
DEPT OF WORKFORCE DEVELOPMENT	2,415.00	2.6470	18,677	-13,737	4,940	550	5,490
GATEWAY TECHNICAL COLLEGE	966.00	1.0588	7,471		7,471	220	7,691
W-2 CONTRACT AGENCY	966.00	1.0588	7,471		7,471	220	7,691
KAISER GROUP	966.00	1.0588	7,471		7,471	220	7,691
KIND-CARE	242.00	0.2652	1,872		1,872	55	1,927
CHILDREN FIRST	870.00	0.9536	6,729		6,729	198	6,927
OTHER DEPARTMENTS	2,725.00	2.9867	21,075		21,075	621	21,696
SubTotal	91,237.00	100.0000	705,619	-230,597	475,022	20,792	495,814
Direct Billed				230,597	230,597		230,597
TOTAL	91,237.00	100.0000	705,619		705,619	20,792	726,411

Allocation Basis: USABLE SQUARE FOOTAGE OF OCCUPIED SPACE

Allocation Source: COUNTY BLUEPRINTS/HUMAN SERVICES RECORDS



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department MAINTENANCE**

Activity - BURLINGTON CTR

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COUNTY EXECUTIVE	72.00	0.6000	135		135	4	139
SHERIFF'S DEPARTMENT	120.00	1.0000	225		225	7	232
HUMAN SERVICES	8,536.00	71.1333	16,008		16,008	467	16,475
DEPT OF WORKFORCE DEVELOPMENT	2,000.00	16.6667	3,751		3,751	110	3,861
OTHER DEPARTMENTS	1,272.00	10.6000	2,386		2,386	70	2,456
SubTotal	12,000.00	100.0000	22,505		22,505	658	23,163
TOTAL	12,000.00	100.0000	22,505		22,505	658	23,163

Allocation Basis: USABLE SQUARE FOOTAGE OF OCCUPIED SPACE

Allocation Source: COUNTY BLUEPRINTS/BUILDINGS & FACILITIES RECORDS



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department MAINTENANCE**

Activity - PATROL STATION

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SHERIFF'S DEPARTMENT	100.00	100.0000	28,481		28,481	332	28,813
SubTotal	100.00	100.0000	28,481		28,481	332	28,813
TOTAL	100.00	100.0000	28,481		28,481	332	28,813

Allocation Basis: DIRECT ALLOCATION TO BENEFITING DEPARTMENT

Allocation Source: PERSONNEL ACTIVITY REPORTS/CTY FINANCIAL RECORDS



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department MAINTENANCE**

Activity - SPECIFIC MAINT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
RIDGEWOOD	0.19	12.0253	1,243		1,243	14	1,257
OTHER DEPARTMENTS	1.39	87.9747	9,096		9,096	106	9,202
SubTotal	1.58	100.0000	10,339		10,339	120	10,459
TOTAL	1.58	100.0000	10,339		10,339	120	10,459

Allocation Basis: DIRECT ALLOCATION TO BENEFITING DEPARTMENT

Allocation Source: PERSONNEL ACTIVITY REPORTS/CTY FINANCIAL RECORDS



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Schedule .5 - Allocation Summary**  
**For Department MAINTENANCE**

Receiving Department	Total	COURTHOUSE	LAW ENF CENTER	SERVICE CENTER	BURLINGTON CTR	PATROL STATION	SPECIFIC MAINT
MAINTENANCE	6,610	6,610	0	0	0	0	0
COUNTY EXECUTIVE	8,319	8,180	0	0	139	0	0
FINANCE DEPARTMENT	21,948	21,948	0	0	0	0	0
HUMAN RESOURCES	19,227	0	0	19,227	0	0	0
PURCHASING	3,985	3,985	0	0	0	0	0
INFORMATION SYSTEMS	51,957	51,957	0	0	0	0	0
PRINTING/MAIL SERVICE	9,269	9,269	0	0	0	0	0
CORPORATION COUNSEL	10,527	10,527	0	0	0	0	0
COUNTY TREASURER	9,686	9,686	0	0	0	0	0
FAMILY COURT	51,080	51,080	0	0	0	0	0
SHERIFF'S DEPARTMENT	166,829	0	137,784	0	232	28,813	0
HUMAN SERVICES	246,249	0	0	229,774	16,475	0	0
RIDGEWOOD	1,257	0	0	0	0	0	1,257
DETENTION CENTER	187,700	0	0	187,700	0	0	0
COUNTY JAIL	1,122,791	0	1,122,791	0	0	0	0
COUNTY CLERK	12,649	12,649	0	0	0	0	0
DISTRICT ATTORNEY	44,355	44,355	0	0	0	0	0
VICTIMS/WITNESS	24,559	24,559	0	0	0	0	0
VICTIM ADVOCATE	1,770	1,770	0	0	0	0	0
DISPUTE RESOLUTION	4,342	4,342	0	0	0	0	0
EMERGENCY	20,031	4,410	15,621	0	0	0	0
CENTRAL COURTS	544,576	204,478	340,098	0	0	0	0
DEPT OF WORKFORCE	9,351	0	0	5,490	3,861	0	0
GATEWAY TECHNICAL	7,691	0	0	7,691	0	0	0
W-2 CONTRACT AGENCY	7,691	0	0	7,691	0	0	0
KAISER GROUP	7,691	0	0	7,691	0	0	0
KIND-CARE	1,927	0	0	1,927	0	0	0
CHILDREN FIRST	6,927	0	0	6,927	0	0	0
OTHER DEPARTMENTS	161,551	128,197	0	21,696	2,456	0	9,202



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Schedule .5 - Allocation Summary**  
**For Department MAINTENANCE**

Receiving Department	Total	COURTHOUSE	LAW ENF CENTER	SERVICE CENTER	BURLINGTON CTR	PATROL STATION	SPECIFIC MAINT
Direct Billed	230,597	0	0	230,597	0	0	0
<b>Total</b>	<b>3,003,142</b>	<b>598,002</b>	<b>1,616,294</b>	<b>726,411</b>	<b>23,163</b>	<b>28,813</b>	<b>10,459</b>



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**COUNTY EXECUTIVE**

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Fiscal 2009

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.

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



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Schedule .2 - Costs To Be Allocated**  
**For Department COUNTY EXECUTIVE**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	239,256			239,256
BUILDING USE	4,582	1	4,583	
EQUIPMENT USE	248	2	250	
INSURANCE	14	4	18	
MAINTENANCE	8,060	259	8,319	
FINANCE DEPARTMENT		3,122	3,122	
HUMAN RESOURCES		1,602	1,602	
PURCHASING DEPARTMENT		387	387	
INFORMATION SYSTEMS		7,717	7,717	
PRINTING/MAIL SERVICE		681	681	
CORPORATION COUNSEL		45,431	45,431	
COUNTY TREASURER		264	264	
Total Allocated Additions:	12,904	59,470	72,374	72,374
Total To Be Allocated:	252,160	59,470		311,630



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department COUNTY EXECUTIVE**

	Total	General & Admin	EXECUTIVE ADMIN	GENERAL GOVT
<b>Wages &amp; Benefits</b>				
SALARIES & WAGES	161,635	0	161,635	0
FRINGE BENEFITS	60,423	0	60,423	0
<b>Other Expense &amp; Cost</b>				
CONSULTANTS	0	0	0	0
TELEPHONE	1,050	0	1,050	0
PUBLIC LIABILITY INS	2,021	0	2,021	0
TRAVEL	5,994	0	5,994	0
WOMENS COMMISSION	0	0	0	0
EXECUTIVE EXPENSE	974	0	0	974
CONFERENCES	150	0	150	0
DISCRETIONARY ACCOUNT	3,578	0	0	3,578
OFFICE SUPPLIES	364	0	364	0
COPY COST	179	0	179	0
PRINTING	1,477	0	1,477	0
PUBLICATIONS	627	0	627	0
POSTAGE	0	0	0	0
DUES	784	0	784	0
OPEERATION SUPPLIES	0	0	0	0
STUDIES	0	0	0	0
EQUIPMENT	0	0	0	0
<b>Departmental Totals</b>				
Total Expenditures	239,256	0	234,704	4,552
<b>Deductions</b>				
Total Deductions	0	0	0	0
<b>Functional Cost</b>				
Functional Cost	239,256	0	234,704	4,552
<b>Allocation Step 1</b>				
Inbound- All Others	12,904	12,904	0	0
Reallocate Admin Costs		( 12,904)	12,658	246
Unallocated Costs	( 4,798)	0	0	( 4,798)
1st Allocation	247,362	0	247,362	0



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department COUNTY EXECUTIVE**

	Total	General & Admin	EXECUTIVE ADMIN	GENERAL GOVT
<b>Allocation Step 2</b>				
Inbound- All Others	59,470	59,470	0	0
Reallocate Admin Costs		( 59,470)	58,339	1,131
Unallocated Costs	( 1,131)	0	0	( 1,131)
2nd Allocation	58,339	0	58,339	0
<b>Total For 05 COUNTY EXECUTIVE</b>				
Total Allocated	305,701	0	305,701	0



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department COUNTY EXECUTIVE**

Activity - EXECUTIVE ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MAINTENANCE	4,556.47	2.9307	7,249		7,249		7,249
FINANCE DEPARTMENT	11,874.41	7.6376	18,893		18,893	4,590	23,483
HUMAN RESOURCES	10,079.39	6.4830	16,037		16,037	3,896	19,933
PURCHASING DEPARTMENT	4,073.25	2.6199	6,481		6,481	1,575	8,056
INFORMATION SYSTEMS	8,975.09	5.7728	14,280		14,280	3,469	17,749
CORPORATION COUNSEL	9,941.53	6.3944	15,817		15,817	3,843	19,660
COUNTY TREASURER	483.22	0.3108	769		769	187	956
FAMILY COURT COMMISSIONER	966.44	0.6216	1,538		1,538	374	1,912
SHERIFF'S DEPARTMENT	14,429.07	9.2808	22,957		22,957	5,578	28,535
CHILD SUPPORT	2,830.39	1.8205	4,503		4,503	1,094	5,597
HUMAN SERVICES	13,807.29	8.8808	21,968		21,968	5,337	27,305
RIDGEWOOD	7,455.79	4.7956	11,862		11,862	2,882	14,744
DETENTION CENTER	2,830.39	1.8205	4,503		4,503	1,094	5,597
COUNTY JAIL	11,391.19	7.3268	18,124		18,124	4,403	22,527
COUNTY CLERK	897.51	0.5773	1,428		1,428	347	1,775
DISTRICT ATTORNEY	1,795.02	1.1546	2,856		2,856	694	3,550
VICTIMS/WITNESS	897.51	0.5773	1,428		1,428	347	1,775
EMERGENCY MANAGEMENT	7,387.56	4.7517	11,754		11,754	2,856	14,610
CENTRAL COURTS	4,694.34	3.0194	7,469		7,469	1,815	9,284
HARBOR/MARINA	5,453.98	3.5080	8,677		8,677	2,108	10,785
CODE ADMINISTRATION	483.22	0.3108	769		769	187	956
UW EXTENSION	1,380.73	0.8881	2,197		2,197	534	2,731
PARKS	2,347.17	1.5097	3,734		3,734	907	4,641
HIGHWAY	2,830.39	1.8205	4,503		4,503	1,094	5,597
LAKESHORES LIBRARY	414.29	0.2665	659		659	160	819
OTHER DEPARTMENTS	23,197.36	14.9203	36,907		36,907	8,968	45,875
SubTotal	155,473.00	100.0000	247,362		247,362	58,339	305,701
TOTAL	155,473.00	100.0000	247,362		247,362	58,339	305,701



**RACINE COUNTY, WISCONSIN  
CENTRAL SERVICES COST ALLOCATION PLAN  
Schedule .4 - Detail Activity Allocations  
For Department COUNTY EXECUTIVE**

Allocation Basis: ANALYSIS OF EFFORT EXPENDED BY DEPARTMENT

Allocation Source: COUNTY EXECUTIVE & STAFF

**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Schedule .5 - Allocation Summary**  
**For Department COUNTY EXECUTIVE**

Receiving Department	Total	EXECUTIVE ADMIN
MAINTENANCE	7,249	7,249
FINANCE DEPARTMENT	23,483	23,483
HUMAN RESOURCES	19,933	19,933
PURCHASING	8,056	8,056
INFORMATION SYSTEMS	17,749	17,749
CORPORATION COUNSEL	19,660	19,660
COUNTY TREASURER	956	956
FAMILY COURT	1,912	1,912
SHERIFF'S DEPARTMENT	28,535	28,535
CHILD SUPPORT	5,597	5,597
HUMAN SERVICES	27,305	27,305
RIDGEWOOD	14,744	14,744
DETENTION CENTER	5,597	5,597
COUNTY JAIL	22,527	22,527
COUNTY CLERK	1,775	1,775
DISTRICT ATTORNEY	3,550	3,550
VICTIMS/WITNESS	1,775	1,775
EMERGENCY	14,610	14,610
CENTRAL COURTS	9,284	9,284
HARBOR/MARINA	10,785	10,785
CODE ADMINISTRATION	956	956
UW EXTENSION	2,731	2,731
PARKS	4,641	4,641
HIGHWAY	5,597	5,597
LAKESHORES LIBRARY	819	819
OTHER DEPARTMENTS	45,875	45,875
Direct Billed	0	0
<b>Total</b>	<b>305,701</b>	<b>305,701</b>



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**FINANCE DEPARTMENT**

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Fiscal 2009

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.
- **Accounting**: Costs are allocated based on the total number of expenditure transactions by department. 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. 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 .
- **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.

**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**FINANCE DEPARTMENT**

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Fiscal 2009

- **Specific Finance:** Costs associated with specific expenses related to the support of particular departments are allocated accordingly based on 2009 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.

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

Ref.: 2 CFR 225, Attachment B, Sections 1, 5, 9, 11 and 23.



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Schedule .2 - Costs To Be Allocated**  
**For Department FINANCE DEPARTMENT**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	688,141			688,141
COPIER POOL-CAP EQPT	( 16,540)			
Total Deductions:	( 16,540)			( 16,540)
BUILDING USE	12,054	3	12,057	
EQUIPMENT USE	27,277	171	27,448	
INSURANCE	44	14	58	
MAINTENANCE	21,263	685	21,948	
COUNTY EXECUTIVE	18,893	4,590	23,483	
FINANCE DEPARTMENT		14,900	14,900	
HUMAN RESOURCES		5,167	5,167	
PURCHASING DEPARTMENT		44,995	44,995	
INFORMATION SYSTEMS		153,654	153,654	
PRINTING/MAIL SERVICE		171	171	
CORPORATION COUNSEL		18,330	18,330	
COUNTY TREASURER		905	905	
Total Allocated Additions:	79,531	243,585	323,116	323,116
Total To Be Allocated:	751,132	243,585		994,717



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department FINANCE DEPARTMENT**

	Total	General & Admin	BUDGET	ACCOUNTING	PAYROLL
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	444,127	40,193	79,188	209,050	110,366
FRINGE BENEFITS	159,784	14,460	28,489	75,212	39,706
<b>Other Expense &amp; Cost</b>					
TEMPORARY HELP	0	0	0	0	0
CONSULTANTS-AM APPRSL	14,160	0	0	0	0
AUDIT	82,355	0	0	0	0
NL INTERNAL AUDIT SERV	10,000	0	0	0	0
INDIRECT COSTS	7,750	0	0	0	0
TELEPHONE	4,837	438	862	2,277	1,202
PUBLIC LIABILITY INS	5,552	502	990	2,613	1,380
TRAVEL	414	37	74	195	103
CONFERENCES	1,983	179	354	933	493
OFFICE SUPPLIES	1,345	122	240	633	334
OFFICE SUPPLIES-PAPER	890	81	159	418	221
COPY COST	1,775	161	316	836	441
PRINTING	372	34	66	176	92
PUBLICATIONS	1,631	148	291	767	405
POSTAGE	0	0	0	0	0
DUES	644	58	115	303	160
EQUIPMENT	375	34	67	176	93
GARNESHMENT REVENUE	( 3,216)	0	0	0	( 3,216)
COPIER POOL-EQPT LEASE	90,502	0	0	0	0
COPIER POOL-MAINT CNTRCT	70,328	0	0	0	0
COPIER POOL-TONER	1,204	0	0	0	0
COPIER POOL-PAPER	2,518	0	0	0	0
*COPIER POOL-CAP EQPT	16,540	16,540	0	0	0
COPIER POOL-TRAVEL	51	0	0	0	0
COPIER POOL-REVENUE	( 227,780)	0	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	688,141	72,987	111,211	293,589	151,780



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department FINANCE DEPARTMENT**

	Total	General & Admin	BUDGET	ACCOUNTING	PAYROLL
<b>Deductions</b>					
Total Deductions	( 16,540)	( 16,540)	0	0	0
Functional Cost	671,601	56,447	111,211	293,589	151,780
<b>Allocation Step 1</b>					
Inbound- All Others	79,531	79,531	0	0	0
Reallocate Admin Costs		( 135,978)	24,583	64,897	33,551
Unallocated Costs	( 217)	0	0	0	0
1st Allocation	750,915	0	135,794	358,486	185,331
<b>Allocation Step 2</b>					
Inbound- FINANCE DEPARTMENT: BUDGET	2,295	716	0	0	0
Inbound- FINANCE DEPARTMENT: ACCOUNTING	9,381	2,927	0	0	0
Inbound- FINANCE DEPARTMENT: AUDIT	1,696	529	0	0	0
Inbound- PURCHASING DEPARTMENT: PURCHASING SVCS	44,995	4,945	0	0	0
Inbound- PRINTING/MAIL SERVICE: PRINTING	171	158	0	0	0
Inbound- INFORMATION SYSTEMS: SPECIFIC IS	16,971	0	0	9,543	7,428
Inbound- INFORMATION SYSTEMS - All Unspecified Activities	136,683	0	0	76,856	59,827
Inbound- COUNTY TREASURER: BANKING	815	453	0	0	0
Inbound- COUNTY TREASURER - All Unspecified Activities	90	50	0	0	0
Inbound- All Others	30,488	30,488	0	0	0
Reallocate Admin Costs		( 40,266)	7,280	19,216	9,935
Unallocated Costs	( 12)	0	0	0	0
2nd Allocation	243,573	0	7,280	105,615	77,190
<b>Total For 06 FINANCE DEPARTMENT</b>					
Total Allocated	994,488	0	143,074	464,101	262,521



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department FINANCE DEPARTMENT**

	PURCHASING	AUDIT	COST PLAN	FIXED ASSETS	SPECIFIC FINANCE
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
<b>Other Expense &amp; Cost</b>					
TEMPORARY HELP	0	0	0	0	0
CONSULTANTS-AM APPRSL	0	0	0	14,160	0
AUDIT	0	82,177	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-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-CAP EQPT	0	0	0	0	0
COPIER POOL-TRAVEL	0	0	0	0	0
COPIER POOL-REVENUE	0	0	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	0	82,177	7,750	14,160	10,000



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department FINANCE DEPARTMENT**

	PURCHASING	AUDIT	COST PLAN	FIXED ASSETS	SPECIFIC FINANCE
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
Functional Cost	0	82,177	7,750	14,160	10,000
<b>Allocation Step 1</b>					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	0	18,165	1,713	3,130	2,210
Unallocated Costs	0	0	0	0	0
1st Allocation	0	100,342	9,463	17,290	12,210
<b>Allocation Step 2</b>					
Inbound- FINANCE DEPARTMENT: BUDGET	0	0	0	0	0
Inbound- FINANCE DEPARTMENT: ACCOUNTING	0	0	0	0	0
Inbound- FINANCE DEPARTMENT: AUDIT	0	0	0	0	0
Inbound- PURCHASING DEPARTMENT: PURCHASING SVCS	0	0	0	0	0
Inbound- PRINTING/MAIL SERVICE: PRINTING	0	0	0	0	0
Inbound- INFORMATION SYSTEMS: SPECIFIC IS	0	0	0	0	0
Inbound- INFORMATION SYSTEMS - All Unspecified Activities	0	0	0	0	0
Inbound- COUNTY TREASURER: BANKING	0	0	0	0	0
Inbound- COUNTY TREASURER - All Unspecified Activities	0	0	0	0	0
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	0	5,379	507	927	655
Unallocated Costs	0	0	0	0	0
2nd Allocation	0	5,379	507	927	655
<b>Total For 06 FINANCE DEPARTMENT</b>					
Total Allocated	0	105,721	9,970	18,217	12,865



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department FINANCE DEPARTMENT**

	COPIER POOL	GENERAL GOVT
<b>Wages &amp; Benefits</b>		
SALARIES & WAGES	5,330	0
FRINGE BENEFITS	1,917	0
<b>Other Expense &amp; Cost</b>		
TEMPORARY HELP	0	0
CONSULTANTS-AM APPRSL	0	0
AUDIT	0	178
NL INTERNAL AUDIT SERV	0	0
INDIRECT COSTS	0	0
TELEPHONE	58	0
PUBLIC LIABILITY INS	67	0
TRAVEL	5	0
CONFERENCES	24	0
OFFICE SUPPLIES	16	0
OFFICE SUPPLIES-PAPER	11	0
COPY COST	21	0
PRINTING	4	0
PUBLICATIONS	20	0
POSTAGE	0	0
DUES	8	0
EQUIPMENT	5	0
GARNESHMENT REVENUE	0	0
COPIER POOL-EQPT LEASE	90,502	0
COPIER POOL-MAINT CNTRCT	70,328	0
COPIER POOL-TONER	1,204	0
COPIER POOL-PAPER	2,518	0
*COPIER POOL-CAP EQPT	0	0
COPIER POOL-TRAVEL	51	0
COPIER POOL-REVENUE	( 227,780)	0
<b>Departmental Totals</b>		
Total Expenditures	( 55,691)	178



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department FINANCE DEPARTMENT**

	COPIER POOL	GENERAL GOVT
<b>Deductions</b>		
Total Deductions	0	0
Functional Cost	( 55,691)	178
<b>Allocation Step 1</b>		
Inbound- All Others	0	0
Reallocate Admin Costs	( 12,310)	39
Unallocated Costs	0	( 217)
1st Allocation	( 68,001)	0
<b>Allocation Step 2</b>		
Inbound- FINANCE DEPARTMENT: BUDGET	1,579	0
Inbound- FINANCE DEPARTMENT: ACCOUNTING	6,454	0
Inbound- FINANCE DEPARTMENT: AUDIT	1,167	0
Inbound- PURCHASING DEPARTMENT: PURCHASING SVCS	40,050	0
Inbound- PRINTING/MAIL SERVICE: PRINTING	13	0
Inbound- INFORMATION SYSTEMS: SPECIFIC IS	0	0
Inbound- INFORMATION SYSTEMS - All Unspecified Activities	0	0
Inbound- COUNTY TREASURER: BANKING	362	0
Inbound- COUNTY TREASURER - All Unspecified Activities	40	0
Inbound- All Others	0	0
Reallocate Admin Costs	( 3,645)	12
Unallocated Costs	0	( 12)
2nd Allocation	46,020	0
<b>Total For 06 FINANCE DEPARTMENT</b>		
Total Allocated	( 21,981)	0



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department FINANCE DEPARTMENT**

Activity - BUDGET

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INSURANCE	190	0.4276	581		581		581
MAINTENANCE	1,615	3.6348	4,936		4,936		4,936
COUNTY EXECUTIVE	119	0.2678	364		364		364
FINANCE DEPARTMENT	751	1.6902	2,295		2,295		2,295
HUMAN RESOURCES	328	0.7382	1,002		1,002	57	1,059
PURCHASING DEPARTMENT	32	0.0720	98		98	6	104
INFORMATION SYSTEMS	188	0.4231	575		575	33	608
PRINTING/MAIL SERVICE	214	0.4816	654		654	37	691
CORPORATION COUNSEL	117	0.2633	358		358	20	378
COUNTY TREASURER	626	1.4089	1,913		1,913	109	2,022
FAMILY COURT COMMISSIONER	292	0.6572	892		892	51	943
SHERIFF'S DEPARTMENT	1,118	2.5162	3,417		3,417	195	3,612
CHILD SUPPORT	803	1.8073	2,454		2,454	140	2,594
HUMAN SERVICES	16,173	36.3996	49,427		49,427	2,822	52,249
RIDGEWOOD	2,689	6.0519	8,218		8,218	469	8,687
DETENTION CENTER	306	0.6887	935		935	53	988
COUNTY JAIL	1,488	3.3489	4,548		4,548	259	4,807
COUNTY CLERK	65	0.1463	199		199	11	210
DISTRICT ATTORNEY	1,107	2.4914	3,383		3,383	193	3,576
VICTIMS/WITNESS	107	0.2408	327		327	19	346
VICTIM ADVOCATE	16	0.0360	49		49	3	52
EMERGENCY MANAGEMENT	151	0.3398	461		461	26	487
CENTRAL COURTS	9,610	21.6286	29,370		29,370	1,675	31,045
CODE ADMINISTRATION	246	0.5537	752		752	43	795
UW EXTENSION	281	0.6324	859		859	49	908
PARKS	1,408	3.1689	4,303		4,303	245	4,548
HIGHWAY	2,289	5.1517	6,996		6,996	399	7,395
LAND CONSERVATION	83	0.1868	254		254	14	268
OTHER DEPARTMENTS	2,020	4.5463	6,174		6,174	352	6,526
SubTotal	44,432	100.0000	135,794		135,794	7,280	143,074
TOTAL	44,432	100.0000	135,794		135,794	7,280	143,074





**RACINE COUNTY, WISCONSIN  
CENTRAL SERVICES COST ALLOCATION PLAN  
Schedule .4 - Detail Activity Allocations  
For Department FINANCE DEPARTMENT**

Allocation Basis: EXPENDITURE TRANSACTIONS BY DEPARTMENT

Allocation Source: COUNTY FINANCIAL RECORDS

**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department FINANCE DEPARTMENT**

Activity - ACCOUNTING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INSURANCE	190	0.6620	2,373		2,373		2,373
MAINTENANCE	1,615	5.6274	20,173		20,173		20,173
COUNTY EXECUTIVE	119	0.4146	1,486		1,486		1,486
FINANCE DEPARTMENT	751	2.6168	9,381		9,381		9,381
HUMAN RESOURCES	328	1.1429	4,097		4,097	1,331	5,428
PURCHASING DEPARTMENT	32	0.1115	400		400	130	530
INFORMATION SYSTEMS	188	0.6551	2,348		2,348	763	3,111
PRINTING/MAIL SERVICE	214	0.7457	2,673		2,673	868	3,541
CORPORATION COUNSEL	117	0.4077	1,461		1,461	475	1,936
COUNTY TREASURER	626	2.1813	7,820		7,820	2,541	10,361
FAMILY COURT COMMISSIONER	292	1.0175	3,647		3,647	1,185	4,832
SHERIFF'S DEPARTMENT	391	1.3624	4,884		4,884	1,587	6,471
CHILD SUPPORT	803	2.7980	10,030		10,030	3,259	13,289
HUMAN SERVICES	6,469	22.5409	80,806		80,806	26,254	107,060
RIDGEWOOD	941	3.2789	11,754		11,754	3,819	15,573
DETENTION CENTER	122	0.4251	1,524		1,524	495	2,019
COUNTY JAIL	521	1.8154	6,508		6,508	2,114	8,622
COUNTY CLERK	65	0.2265	812		812	264	1,076
DISTRICT ATTORNEY	1,107	3.8573	13,828		13,828	4,493	18,321
VICTIMS/WITNESS	107	0.3728	1,337		1,337	434	1,771
VICTIM ADVOCATE	16	0.0558	200		200	65	265
EMERGENCY MANAGEMENT	151	0.5262	1,886		1,886	613	2,499
CENTRAL COURTS	9,610	33.4853	120,043		120,043	39,000	159,043
CODE ADMINISTRATION	246	0.8572	3,073		3,073	998	4,071
UW EXTENSION	281	0.9791	3,510		3,510	1,140	4,650
PARKS	493	1.7178	6,158		6,158	2,001	8,159
HIGHWAY	801	2.7910	10,005		10,005	3,251	13,256
LAND CONSERVATION	83	0.2892	1,037		1,037	337	1,374
OTHER DEPARTMENTS	2,020	7.0386	25,232		25,232	8,198	33,430
SubTotal	28,699	100.0000	358,486		358,486	105,615	464,101
TOTAL	28,699	100.0000	358,486		358,486	105,615	464,101



**RACINE COUNTY, WISCONSIN  
CENTRAL SERVICES COST ALLOCATION PLAN  
Schedule .4 - Detail Activity Allocations  
For Department FINANCE DEPARTMENT**

Allocation Basis: EXPENDITURE TRANSACTIONS BY DEPARTMENT W/WEIGHTING

Allocation Source: COUNTY FINANCIAL RECORDS

**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department FINANCE DEPARTMENT**

Activity - PAYROLL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MAINTENANCE	333	1.7292	3,205		3,205		3,205
COUNTY EXECUTIVE	59	0.3064	568		568		568
FINANCE DEPARTMENT	183	0.9503	1,761		1,761		1,761
HUMAN RESOURCES	162	0.8413	1,559		1,559	669	2,228
PURCHASING DEPARTMENT	81	0.4206	780		780	335	1,115
INFORMATION SYSTEMS	162	0.8413	1,559		1,559	669	2,228
PRINTING/MAIL SERVICE	27	0.1402	260		260	112	372
CORPORATION COUNSEL	149	0.7737	1,434		1,434	616	2,050
COUNTY TREASURER	122	0.6335	1,174		1,174	504	1,678
FAMILY COURT COMMISSIONER	135	0.7010	1,299		1,299	558	1,857
SHERIFF'S DEPARTMENT	2,645	13.7353	25,456		25,456	10,929	36,385
CHILD SUPPORT	764	3.9674	7,353		7,353	3,157	10,510
HUMAN SERVICES	4,496	23.3475	43,270		43,270	18,572	61,842
RIDGEWOOD	2,634	13.6781	25,350		25,350	10,883	36,233
DETENTION CENTER	810	4.2063	7,796		7,796	3,347	11,143
COUNTY JAIL	2,326	12.0787	22,386		22,386	9,611	31,997
COUNTY CLERK	95	0.4933	914		914	393	1,307
DISTRICT ATTORNEY	294	1.5267	2,829		2,829	1,215	4,044
VICTIMS/WITNESS	154	0.7997	1,482		1,482	636	2,118
VICTIM ADVOCATE	20	0.1039	192		192	83	275
EMERGENCY MANAGEMENT	37	0.1921	356		356	153	509
CENTRAL COURTS	945	4.9073	9,095		9,095	3,905	13,000
CODE ADMINISTRATION	176	0.9140	1,694		1,694	727	2,421
PARKS	475	2.4666	4,571		4,571	1,963	6,534
HIGHWAY	1,273	6.6106	12,251		12,251	5,260	17,511
LAND CONSERVATION	95	0.4933	914		914	393	1,307
OTHER DEPARTMENTS	605	3.1417	5,823		5,823	2,500	8,323
SubTotal	19,257	100.0000	185,331		185,331	77,190	262,521
TOTAL	19,257	100.0000	185,331		185,331	77,190	262,521



**RACINE COUNTY, WISCONSIN  
CENTRAL SERVICES COST ALLOCATION PLAN  
Schedule .4 - Detail Activity Allocations  
For Department FINANCE DEPARTMENT**

Allocation Basis: PAYROLL CHECKS BY DEPARTMENT W/WEIGHTING

Allocation Source: COUNTY FINANCIAL RECORDS

**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department FINANCE DEPARTMENT**

Activity - PURCHASING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Activity has no Allocatable Costs							
SubTotal							
<b>TOTAL</b>							

Allocation Basis: DIRECT ALLOCATION TO BENEFITING DEPARTMENT

Allocation Source: PERSONNEL ACTIVITY REPORTS



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department FINANCE DEPARTMENT**

Activity - AUDIT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INSURANCE	91.00	0.4283	430		430		430
MAINTENANCE	772.00	3.6336	3,646		3,646		3,646
COUNTY EXECUTIVE	57.00	0.2683	269		269		269
FINANCE DEPARTMENT	359.00	1.6897	1,696		1,696		1,696
HUMAN RESOURCES	157.00	0.7390	741		741	42	783
PURCHASING DEPARTMENT	15.00	0.0706	71		71	4	75
INFORMATION SYSTEMS	90.00	0.4236	425		425	24	449
PRINTING/MAIL SERVICE	102.00	0.4801	482		482	27	509
CORPORATION COUNSEL	56.00	0.2636	264		264	15	279
COUNTY TREASURER	299.00	1.4073	1,412		1,412	81	1,493
FAMILY COURT COMMISSIONER	139.00	0.6542	656		656	37	693
SHERIFF'S DEPARTMENT	535.00	2.5181	2,527		2,527	144	2,671
CHILD SUPPORT	384.00	1.8074	1,814		1,814	103	1,917
HUMAN SERVICES	7,734.00	36.4022	36,526		36,526	2,086	38,612
RIDGEWOOD	1,286.00	6.0529	6,074		6,074	346	6,420
DETENTION CENTER	146.00	0.6872	690		690	39	729
COUNTY JAIL	712.00	3.3512	3,363		3,363	192	3,555
COUNTY CLERK	31.00	0.1459	146		146	8	154
DISTRICT ATTORNEY	529.00	2.4899	2,498		2,498	143	2,641
VICTIMS/WITNESS	51.00	0.2400	241		241	14	255
VICTIM ADVOCATE	8.00	0.0377	38		38	2	40
EMERGENCY MANAGEMENT	72.00	0.3389	340		340	19	359
CENTRAL COURTS	4,596.00	21.6323	21,706		21,706	1,238	22,944
CODE ADMINISTRATION	118.00	0.5554	557		557	32	589
UW EXTENSION	134.00	0.6307	633		633	36	669
PARKS	673.00	3.1677	3,178		3,178	181	3,359
HIGHWAY	1,095.00	5.1539	5,172		5,172	295	5,467
LAND CONSERVATION	40.00	0.1883	189		189	11	200
OTHER DEPARTMENTS	965.00	4.5420	4,558		4,558	260	4,818
SubTotal	21,246.00	100.0000	100,342		100,342	5,379	105,721
TOTAL	21,246.00	100.0000	100,342		100,342	5,379	105,721



**RACINE COUNTY, WISCONSIN  
CENTRAL SERVICES COST ALLOCATION PLAN  
Schedule .4 - Detail Activity Allocations  
For Department FINANCE DEPARTMENT**

Allocation Basis: GENERAL CHECKS BY DEPARTMENT

Allocation Source: COUNTY FINANCIAL RECORDS



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department FINANCE DEPARTMENT**

Activity - COST PLAN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
BUILDING USE	5.000	5.0000	473		473		473
EQUIPMENT USE	5.000	5.0000	473		473		473
INSURANCE	5.000	5.0000	473		473		473
MAINTENANCE	5.000	5.0000	473		473		473
COUNTY EXECUTIVE	5.000	5.0000	473		473		473
FINANCE DEPARTMENT	5.000	5.0000	473		473		473
HUMAN RESOURCES	5.000	5.0000	473		473	36	509
PURCHASING DEPARTMENT	5.000	5.0000	473		473	36	509
INFORMATION SYSTEMS	5.000	5.0000	473		473	36	509
PRINTING/MAIL SERVICE	5.000	5.0000	473		473	36	509
CORPORATION COUNSEL	5.000	5.0000	473		473	36	509
COUNTY TREASURER	5.000	5.0000	473		473	36	509
FAMILY COURT COMMISSIONER	5.000	5.0000	473		473	36	509
SHERIFF'S DEPARTMENT	5.000	5.0000	473		473	36	509
CHILD SUPPORT	2.500	2.5000	237		237	18	255
HUMAN SERVICES	2.500	2.5000	237		237	18	255
RIDGEWOOD	2.500	2.5000	237		237	18	255
HOUSING AUTHORITY	2.500	2.5000	237		237	18	255
OTHER DEPARTMENTS	20.000	20.0000	1,893		1,893	147	2,040
SubTotal	100.000	100.0000	9,463		9,463	507	9,970
TOTAL	100.000	100.0000	9,463		9,463	507	9,970

Allocation Basis: CONSULTANT EFFORT EXPENDED BY DEPARTMENT

Allocation Source: CONSULTANT'S TIME LOG



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department FINANCE DEPARTMENT**

Activity - FIXED ASSETS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MAINTENANCE	1,256,509.00	7.7069	1,333		1,333		1,333
COUNTY EXECUTIVE	32,627.00	0.2001	35		35		35
FINANCE DEPARTMENT	15,946.00	0.0978	17		17		17
HUMAN RESOURCES	9,345.00	0.0573	10		10	1	11
PURCHASING DEPARTMENT	8,610.00	0.0528	9		9	1	10
INFORMATION SYSTEMS	2,079,121.00	12.7524	2,205		2,205	129	2,334
PRINTING/MAIL SERVICE	141,113.00	0.8655	150		150	9	159
COUNTY TREASURER	13,864.00	0.0850	15		15	1	16
FAMILY COURT COMMISSIONER	5,463.00	0.0335	6		6		6
SHERIFF'S DEPARTMENT	6,026,360.00	36.9633	6,388		6,388	371	6,759
CHILD SUPPORT	109,935.00	0.6743	117		117	7	124
HUMAN SERVICES	1,806,794.00	11.0821	1,916		1,916	112	2,028
RIDGEWOOD	338,977.13	2.0791	359		359	21	380
DETENTION CENTER	86,135.00	0.5283	91		91	5	96
COUNTY JAIL	96,162.00	0.5898	102		102	6	108
COUNTY CLERK	10,694.00	0.0656	11		11	1	12
DISTRICT ATTORNEY	59,182.00	0.3630	63		63	4	67
VICTIMS/WITNESS	59,182.00	0.3630	63		63	4	67
EMERGENCY MANAGEMENT	21,388.00	0.1312	23		23	1	24
CENTRAL COURTS	179,238.00	1.0994	190		190	11	201
UW EXTENSION	7,131.00	0.0437	8		8		8
HIGHWAY	3,093,509.94	18.9743	3,281		3,281	191	3,472
LAND CONSERVATION	5,517.00	0.0338	6		6		6
OTHER DEPARTMENTS	840,905.00	5.1578	892		892	52	944
SubTotal	16,303,708.07	100.0000	17,290		17,290	927	18,217
TOTAL	16,303,708.07	100.0000	17,290		17,290	927	18,217

Allocation Basis: VALUE OF MACHINERY & EQUIPMENT BY DEPARTMENT

Allocation Source: COUNTY FIXED ASSET RECORDS



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department FINANCE DEPARTMENT**

Activity - SPECIFIC FINANCE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
RIDGEWOOD	11,388.00	100.0000	12,210		12,210	655	12,865
SubTotal	11,388.00	100.0000	12,210		12,210	655	12,865
TOTAL	11,388.00	100.0000	12,210		12,210	655	12,865

Allocation Basis: DIRECT ALLOCATION TO BENEFITING DEPARTMENT

Allocation Source: COUNTY FINANCIAL RECORDS



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department FINANCE DEPARTMENT**

Activity - COPIER POOL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MAINTENANCE	1,057	0.6341	-431		-431		-431
COUNTY EXECUTIVE	179	0.1074	-73		-73		-73
FINANCE DEPARTMENT	1,774	1.0639	-723		-723		-723
HUMAN RESOURCES	1,458	0.8743	-595		-595	410	-185
PURCHASING DEPARTMENT	376	0.2255	-153		-153	106	-47
INFORMATION SYSTEMS	2,029	1.2162	-827		-827	570	-257
CORPORATION COUNSEL	957	0.5740	-390		-390	269	-121
COUNTY TREASURER	409	0.2456	-167		-167	115	-52
FAMILY COURT COMMISSIONER	2,650	1.5889	-1,080		-1,080	745	-335
SHERIFF'S DEPARTMENT	11,511	6.9001	-4,692		-4,692	3,234	-1,458
CHILD SUPPORT	6,628	3.9731	-2,702		-2,702	1,862	-840
HUMAN SERVICES	82,702	49.5737	-33,711		-33,711	23,232	-10,479
RIDGEWOOD	7,675	4.6011	-3,129		-3,129	2,156	-973
DETENTION CENTER	3,095	1.8554	-1,262		-1,262	870	-392
COUNTY JAIL	6,373	3.8205	-2,598		-2,598	1,791	-807
COUNTY CLERK	1,214	0.7282	-495		-495	341	-154
DISTRICT ATTORNEY	8,926	5.3506	-3,638		-3,638	2,508	-1,130
VICTIMS/WITNESS	747	0.4483	-305		-305	210	-95
EMERGENCY MANAGEMENT	301	0.1807	-123		-123	85	-38
CENTRAL COURTS	10,266	6.1538	-4,185		-4,185	2,884	-1,301
CODE ADMINISTRATION	3,014	1.8067	-1,229		-1,229	847	-382
UW EXTENSION	1,943	1.1651	-792		-792	546	-246
HIGHWAY	2,827	1.6950	-1,153		-1,153	794	-359
LAND CONSERVATION	512	0.3071	-209		-209	144	-65
OTHER DEPARTMENTS	8,192	4.9107	-3,339		-3,339	2,301	-1,038
SubTotal	166,827	100.0000	-68,001		-68,001	46,020	-21,981
TOTAL	166,827	100.0000	-68,001		-68,001	46,020	-21,981

Allocation Basis: From import - To be updated

Allocation Source: COUNTY FINANCIAL RECORDS



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Schedule .5 - Allocation Summary**  
**For Department FINANCE DEPARTMENT**

Receiving Department	Total	BUDGET	ACCOUNTING	PAYROLL	PURCHASING	AUDIT	COST PLAN
BUILDING USE	473	0	0	0	0	0	473
EQUIPMENT USE	473	0	0	0	0	0	473
INSURANCE	3,857	581	2,373	0	0	430	473
MAINTENANCE	33,335	4,936	20,173	3,205	0	3,646	473
COUNTY EXECUTIVE	3,122	364	1,486	568	0	269	473
FINANCE DEPARTMENT	14,900	2,295	9,381	1,761	0	1,696	473
HUMAN RESOURCES	9,833	1,059	5,428	2,228	0	783	509
PURCHASING	2,296	104	530	1,115	0	75	509
INFORMATION SYSTEMS	8,982	608	3,111	2,228	0	449	509
PRINTING/MAIL SERVICE	5,781	691	3,541	372	0	509	509
CORPORATION COUNSEL	5,031	378	1,936	2,050	0	279	509
COUNTY TREASURER	16,027	2,022	10,361	1,678	0	1,493	509
FAMILY COURT	8,505	943	4,832	1,857	0	693	509
SHERIFF'S DEPARTMENT	54,949	3,612	6,471	36,385	0	2,671	509
CHILD SUPPORT	27,849	2,594	13,289	10,510	0	1,917	255
HUMAN SERVICES	251,567	52,249	107,060	61,842	0	38,612	255
RIDGEWOOD	79,440	8,687	15,573	36,233	0	6,420	255
DETENTION CENTER	14,583	988	2,019	11,143	0	729	0
COUNTY JAIL	48,282	4,807	8,622	31,997	0	3,555	0
COUNTY CLERK	2,605	210	1,076	1,307	0	154	0
DISTRICT ATTORNEY	27,519	3,576	18,321	4,044	0	2,641	0
VICTIMS/WITNESS	4,462	346	1,771	2,118	0	255	0
VICTIM ADVOCATE	632	52	265	275	0	40	0
EMERGENCY	3,840	487	2,499	509	0	359	0
CENTRAL COURTS	224,932	31,045	159,043	13,000	0	22,944	0
CODE ADMINISTRATION	7,494	795	4,071	2,421	0	589	0
UW EXTENSION	5,989	908	4,650	0	0	669	0
PARKS	22,600	4,548	8,159	6,534	0	3,359	0
HIGHWAY	46,742	7,395	13,256	17,511	0	5,467	0
LAND CONSERVATION	3,090	268	1,374	1,307	0	200	0
HOUSING AUTHORITY	255	0	0	0	0	0	255
OTHER DEPARTMENTS	55,043	6,526	33,430	8,323	0	4,818	2,040



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Schedule .5 - Allocation Summary**  
**For Department FINANCE DEPARTMENT**

Receiving Department	Total	BUDGET	ACCOUNTING	PAYROLL	PURCHASING	AUDIT	COST PLAN
Direct Billed	0	0	0	0	0	0	0
<b>Total</b>	<u>994,488</u>	<u>143,074</u>	<u>464,101</u>	<u>262,521</u>	<u>0</u>	<u>105,721</u>	<u>9,970</u>



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Schedule .5 - Allocation Summary**  
**For Department FINANCE DEPARTMENT**

Receiving Department	FIXED ASSETS	SPECIFIC FINANCE	COPIER POOL
BUILDING USE	0	0	0
EQUIPMENT USE	0	0	0
INSURANCE	0	0	0
MAINTENANCE	1,333	0	( 431)
COUNTY EXECUTIVE	35	0	( 73)
FINANCE DEPARTMENT	17	0	( 723)
HUMAN RESOURCES	11	0	( 185)
PURCHASING	10	0	( 47)
INFORMATION SYSTEMS	2,334	0	( 257)
PRINTING/MAIL SERVICE	159	0	0
CORPORATION COUNSEL	0	0	( 121)
COUNTY TREASURER	16	0	( 52)
FAMILY COURT	6	0	( 335)
SHERIFF'S DEPARTMENT	6,759	0	( 1,458)
CHILD SUPPORT	124	0	( 840)
HUMAN SERVICES	2,028	0	( 10,479)
RIDGEWOOD	380	12,865	( 973)
DETENTION CENTER	96	0	( 392)
COUNTY JAIL	108	0	( 807)
COUNTY CLERK	12	0	( 154)
DISTRICT ATTORNEY	67	0	( 1,130)
VICTIMS/WITNESS	67	0	( 95)
VICTIM ADVOCATE	0	0	0
EMERGENCY	24	0	( 38)
CENTRAL COURTS	201	0	( 1,301)
CODE ADMINISTRATION	0	0	( 382)
UW EXTENSION	8	0	( 246)
PARKS	0	0	0
HIGHWAY	3,472	0	( 359)
LAND CONSERVATION	6	0	( 65)
HOUSING AUTHORITY	0	0	0
OTHER DEPARTMENTS	944	0	( 1,038)

**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Schedule .5 - Allocation Summary**  
**For Department FINANCE DEPARTMENT**

Receiving Department	FIXED ASSETS	SPECIFIC FINANCE	COPIER POOL
Direct Billed	0	0	0
Total	<u>18,217</u>	<u>12,865</u>	<u>( 21,981)</u>





**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**HUMAN RESOURCES**

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Fiscal 2009

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.: 2 CFR 225, Attachments 11 and 17.

**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Schedule .2 - Costs To Be Allocated**  
**For Department HUMAN RESOURCES**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	723,370			723,370
BUILDING USE	9,058	2	9,060	
INSURANCE	38	12	50	
MAINTENANCE	18,677	550	19,227	
COUNTY EXECUTIVE	16,037	3,896	19,933	
FINANCE DEPARTMENT	7,287	2,546	9,833	
HUMAN RESOURCES		4,410	4,410	
PURCHASING DEPARTMENT		2,242	2,242	
INFORMATION SYSTEMS		114,040	114,040	
PRINTING/MAIL SERVICE		2,690	2,690	
CORPORATION COUNSEL		16,419	16,419	
COUNTY TREASURER		877	877	
Total Allocated Additions:	51,097	147,684	198,781	198,781
Total To Be Allocated:	774,467	147,684		922,151



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department HUMAN RESOURCES**

	Total	General & Admin	PERSONNEL ADMIN	CIVIL SERVICE	RIDGEWOOD
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	420,764	18,766	322,810	6,943	42,287
FRINGE BENEFITS	157,811	7,038	121,073	2,604	15,860
<b>Other Expense &amp; Cost</b>					
CONTRACTED SERVICES	877	0	877	0	0
MED - PHYSICALS	3,284	0	3,284	0	0
TEMPORARY HELP	0	0	0	0	0
CONSULTANTS	85,626	0	85,626	0	0
ARBITRATION EXPENSE	5,135	0	5,135	0	0
CIVIL TESTING FEES	4,692	0	0	4,692	0
CIVIL PER DIEM	956	0	0	956	0
TELEPHONE	1,025	46	786	17	103
PUBLIC LIABILITY INS	5,260	235	4,034	87	529
ADVERTISING	9,066	0	9,066	0	0
TRAVEL	2,197	98	1,686	36	221
TRAINING	2,300	103	1,764	38	231
CENTRAL TRAINING CONF	772	34	592	13	78
RECRUITMENT MISC	490	0	490	0	0
OFFICE SUPPLIES	1,613	72	1,237	27	162
COPY COST	1,459	65	1,119	24	147
PRINTING	1,853	83	1,421	31	186
PUBLICATIONS	198	9	152	3	20
POSTAGE	4,230	189	3,245	70	425
DUES	25	1	19	0	3
EQUIPMENT	0	0	0	0	0
RENT	13,737	613	10,538	227	1,381
<b>Departmental Totals</b>					
Total Expenditures	723,370	27,352	574,954	15,768	61,633
<b>Deductions</b>					
Total Deductions	0	0	0	0	0



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department HUMAN RESOURCES**

	Total	General & Admin	PERSONNEL ADMIN	CIVIL SERVICE	RIDGEWOOD
Functional Cost	723,370	27,352	574,954	15,768	61,633
<b>Allocation Step 1</b>					
Inbound- All Others	51,097	51,097	0	0	0
Reallocate Admin Costs		( 78,449)	64,804	1,777	6,947
1st Allocation	774,467	0	639,758	17,545	68,580
<b>Allocation Step 2</b>					
Inbound- All Others	147,684	147,684	0	0	0
Reallocate Admin Costs		( 147,684)	121,995	3,346	13,078
2nd Allocation	147,684	0	121,995	3,346	13,078
<b>Total For 07 HUMAN RESOURCES</b>					
Total Allocated	922,151	0	761,753	20,891	81,658



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department HUMAN RESOURCES**

	HUMAN SERVICES	GENERAL GOVT
<b>Wages &amp; Benefits</b>		
SALARIES & WAGES	29,958	0
FRINGE BENEFITS	11,236	0
<b>Other Expense &amp; Cost</b>		
CONTRACTED SERVICES	0	0
MED - PHYSICALS	0	0
TEMPORARY HELP	0	0
CONSULTANTS	0	0
ARBITRATION EXPENSE	0	0
CIVIL TESTING FEES	0	0
CIVIL PER DIEM	0	0
TELEPHONE	73	0
PUBLIC LIABILITY INS	375	0
ADVERTISING	0	0
TRAVEL	156	0
TRAINING	164	0
CENTRAL TRAINING CONF	55	0
RECRUITMENT MISC	0	0
OFFICE SUPPLIES	115	0
COPY COST	104	0
PRINTING	132	0
PUBLICATIONS	14	0
POSTAGE	301	0
DUES	2	0
EQUIPMENT	0	0
RENT	978	0
<b>Departmental Totals</b>		
Total Expenditures	43,663	0
<b>Deductions</b>		
Total Deductions	0	0



**RACINE COUNTY, WISCONSIN  
CENTRAL SERVICES COST ALLOCATION PLAN  
Schedule .3 - Costs Allocated By Activity  
For Department HUMAN RESOURCES**

	HUMAN SERVICES	GENERAL GOVT
Functional Cost	43,663	0
<b>Allocation Step 1</b>		
Inbound- All Others	0	0
Reallocate Admin Costs	4,921	0
1st Allocation	48,584	0
<b>Allocation Step 2</b>		
Inbound- All Others	0	0
Reallocate Admin Costs	9,265	0
2nd Allocation	9,265	0
<b>Total For 07 HUMAN RESOURCES</b>		
Total Allocated	57,849	0



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department HUMAN RESOURCES**

Activity - PERSONNEL ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MAINTENANCE	12.32	1.4153	9,054		9,054		9,054
COUNTY EXECUTIVE	2.18	0.2504	1,602		1,602		1,602
FINANCE DEPARTMENT	7.03	0.8076	5,167		5,167		5,167
HUMAN RESOURCES	6.00	0.6893	4,410		4,410		4,410
PURCHASING DEPARTMENT	3.00	0.3446	2,205		2,205	434	2,639
INFORMATION SYSTEMS	6.00	0.6893	4,410		4,410	868	5,278
PRINTING/MAIL SERVICE	1.00	0.1149	735		735	145	880
CORPORATION COUNSEL	5.50	0.6318	4,042		4,042	796	4,838
COUNTY TREASURER	4.50	0.5169	3,307		3,307	651	3,958
FAMILY COURT COMMISSIONER	5.00	0.5744	3,675		3,675	724	4,399
SHERIFF'S DEPARTMENT	139.93	16.0745	102,838		102,838	20,250	123,088
CHILD SUPPORT	28.30	3.2510	20,798		20,798	4,096	24,894
HUMAN SERVICES	166.50	19.1265	122,365		122,365	24,093	146,458
RIDGEWOOD	150.08	17.2405	110,297		110,297	21,719	132,016
DETENTION CENTER	30.00	3.4463	22,048		22,048	4,342	26,390
COUNTY JAIL	123.08	14.1388	90,454		90,454	17,812	108,266
COUNTY CLERK	3.50	0.4021	2,572		2,572	507	3,079
DISTRICT ATTORNEY	10.90	1.2521	8,011		8,011	1,577	9,588
VICTIMS/WITNESS	5.70	0.6548	4,189		4,189	825	5,014
VICTIM ADVOCATE	0.75	0.0862	551		551	109	660
EMERGENCY MANAGEMENT	1.38	0.1585	1,014		1,014	200	1,214
CENTRAL COURTS	35.00	4.0206	25,722		25,722	5,065	30,787
CODE ADMINISTRATION	6.50	0.7467	4,777		4,777	941	5,718
PARKS	27.07	3.1097	19,894		19,894	3,918	23,812
HIGHWAY	72.54	8.3330	53,311		53,311	10,498	63,809
LAND CONSERVATION	3.50	0.4021	2,572		2,572	507	3,079
OTHER DEPARTMENTS	13.25	1.5221	9,738		9,738	1,918	11,656
SubTotal	870.51	100.0000	639,758		639,758	121,995	761,753
TOTAL	870.51	100.0000	639,758		639,758	121,995	761,753



**RACINE COUNTY, WISCONSIN  
CENTRAL SERVICES COST ALLOCATION PLAN  
Schedule .4 - Detail Activity Allocations  
For Department HUMAN RESOURCES**

Allocation Basis: NUMBER OF EMPLOYEES BY DEPARTMENT

Allocation Source: COUNTY PERSONNEL RECORDS



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department HUMAN RESOURCES**

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	9,014		9,014	1,719	10,733
COUNTY JAIL	106	48.6239	8,531		8,531	1,627	10,158
SubTotal	218	100.0000	17,545		17,545	3,346	20,891
TOTAL	218	100.0000	17,545		17,545	3,346	20,891

Allocation Basis: NUMBER OF EMPLOYEES BY BENEFITING DEPARTMENT

Allocation Source: COUNTY PERSONNEL RECORDS



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department HUMAN RESOURCES**

Activity - RIDGEWOOD

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
RIDGEWOOD	100.00	100.0000	68,580		68,580	13,078	81,658
SubTotal	100.00	100.0000	68,580		68,580	13,078	81,658
TOTAL	100.00	100.0000	68,580		68,580	13,078	81,658

Allocation Basis: DIRECT ALLOCATION TO BENEFITING DEPARTMENT

Allocation Source: PERSONNEL ACTIVITY REPORTS



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department HUMAN RESOURCES**

Activity - HUMAN SERVICES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HUMAN SERVICES	100.00	100.0000	48,584		48,584	9,265	57,849
SubTotal	100.00	100.0000	48,584		48,584	9,265	57,849
TOTAL	100.00	100.0000	48,584		48,584	9,265	57,849

Allocation Basis: DIRECT ALLOCATION TO BENEFITING DEPARTMENT

Allocation Source: PERSONNEL ACTIVITY REPORTS



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Schedule .5 - Allocation Summary**  
**For Department HUMAN RESOURCES**

Receiving Department	Total	PERSONNEL ADMIN	CIVIL SERVICE	RIDGEWOOD	HUMAN SERVICES
MAINTENANCE	9,054	9,054	0	0	0
COUNTY EXECUTIVE	1,602	1,602	0	0	0
FINANCE DEPARTMENT	5,167	5,167	0	0	0
HUMAN RESOURCES	4,410	4,410	0	0	0
PURCHASING	2,639	2,639	0	0	0
INFORMATION SYSTEMS	5,278	5,278	0	0	0
PRINTING/MAIL SERVICE	880	880	0	0	0
CORPORATION COUNSEL	4,838	4,838	0	0	0
COUNTY TREASURER	3,958	3,958	0	0	0
FAMILY COURT	4,399	4,399	0	0	0
SHERIFF'S DEPARTMENT	133,821	123,088	10,733	0	0
CHILD SUPPORT	24,894	24,894	0	0	0
HUMAN SERVICES	204,307	146,458	0	0	57,849
RIDGEWOOD	213,674	132,016	0	81,658	0
DETENTION CENTER	26,390	26,390	0	0	0
COUNTY JAIL	118,424	108,266	10,158	0	0
COUNTY CLERK	3,079	3,079	0	0	0
DISTRICT ATTORNEY	9,588	9,588	0	0	0
VICTIMS/WITNESS	5,014	5,014	0	0	0
VICTIM ADVOCATE	660	660	0	0	0
EMERGENCY	1,214	1,214	0	0	0
CENTRAL COURTS	30,787	30,787	0	0	0
CODE ADMINISTRATION	5,718	5,718	0	0	0
PARKS	23,812	23,812	0	0	0
HIGHWAY	63,809	63,809	0	0	0
LAND CONSERVATION	3,079	3,079	0	0	0
OTHER DEPARTMENTS	11,656	11,656	0	0	0
Direct Billed	0	0	0	0	0



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Schedule .5 - Allocation Summary**  
**For Department HUMAN RESOURCES**

Receiving Department	Total	PERSONNEL ADMIN	CIVIL SERVICE	RIDGEWOOD	HUMAN SERVICES
Total	922,151	761,753	20,891	81,658	57,849



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES ALLOCATION PLAN**  
**PURCHASING**

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Fiscal 2009

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.

Ref.: 2 CFR 225, Attachment B, Sections 10, 11, 29 and 35.

**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Schedule .2 - Costs To Be Allocated**  
**For Department PURCHASING DEPARTMENT**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	211,095			211,095
BUILDING USE	2,189		2,189	
EQUIPMENT USE	310	2	312	
INSURANCE	19	6	25	
MAINTENANCE	3,861	124	3,985	
COUNTY EXECUTIVE	6,481	1,575	8,056	
FINANCE DEPARTMENT	1,678	618	2,296	
HUMAN RESOURCES	2,205	434	2,639	
PURCHASING DEPARTMENT		464	464	
INFORMATION SYSTEMS		45,560	45,560	
PRINTING/MAIL SERVICE		3	3	
CORPORATION COUNSEL		2,882	2,882	
COUNTY TREASURER		144	144	
Total Allocated Additions:	16,743	51,812	68,555	68,555
Total To Be Allocated:	227,838	51,812		279,650



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department PURCHASING DEPARTMENT**

	Total	General & Admin	PURCHASING SVCS
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	140,255	0	140,255
FRINGE BENEFITS	62,299	0	62,299
<b>Other Expense &amp; Cost</b>			
CONTRACTED SERVICES	1,214	0	1,214
EQUIPMENT REPAIRS	0	0	0
TELEPHONE	430	0	430
PUBLIC LIABILITY INS	1,753	0	1,753
TRAVEL	140	0	140
TRAINING	0	0	0
CONFERENCES	50	0	50
OFFICE SUPPLIES	364	0	364
COPY COST	376	0	376
PRINTING	7	0	7
PUBLICATIONS	198	0	198
POSTAGE	0	0	0
DUES	395	0	395
EQUIPMENT	0	0	0
TEMP HELP	3,614	0	3,614
<b>Departmental Totals</b>			
Total Expenditures	211,095	0	211,095
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Functional Cost</b>			
Functional Cost	211,095	0	211,095
<b>Allocation Step 1</b>			
Inbound- All Others	16,743	16,743	0
Reallocate Admin Costs		( 16,743)	16,743
1st Allocation	227,838	0	227,838





**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department PURCHASING DEPARTMENT**

	Total	General & Admin	PURCHASING SVCS
<b>Allocation Step 2</b>			
Inbound- All Others	51,812	51,812	0
Reallocate Admin Costs		( 51,812)	51,812
2nd Allocation	51,812	0	51,812
<b>Total For 08 PURCHASING DEPARTMENT</b>			
Total Allocated	279,650	0	279,650



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department PURCHASING DEPARTMENT**

Activity - PURCHASING SVCS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MAINTENANCE	310	10.5192	23,967		23,967		23,967
COUNTY EXECUTIVE	5	0.1697	387		387		387
FINANCE DEPARTMENT	582	19.7486	44,995		44,995		44,995
HUMAN RESOURCES	29	0.9841	2,242		2,242		2,242
PURCHASING DEPARTMENT	6	0.2036	464		464		464
INFORMATION SYSTEMS	61	2.0699	4,716		4,716	1,569	6,285
PRINTING/MAIL SERVICE	2	0.0679	155		155	51	206
CORPORATION COUNSEL	4	0.1357	309		309	103	412
COUNTY TREASURER	15	0.5090	1,160		1,160	386	1,546
FAMILY COURT COMMISSIONER	8	0.2715	618		618	206	824
SHERIFF'S DEPARTMENT	185	6.2776	14,303		14,303	4,757	19,060
CHILD SUPPORT	62	2.1038	4,793		4,793	1,594	6,387
HUMAN SERVICES	143	4.8524	11,056		11,056	3,677	14,733
RIDGEWOOD	299	10.1459	23,116		23,116	7,688	30,804
DETENTION CENTER	54	1.8324	4,175		4,175	1,389	5,564
COUNTY JAIL	85	2.8843	6,572		6,572	2,186	8,758
COUNTY CLERK	7	0.2375	541		541	180	721
DISTRICT ATTORNEY	14	0.4751	1,082		1,082	360	1,442
VICTIMS/WITNESS	2	0.0679	155		155	51	206
VICTIM ADVOCATE	6	0.2036	464		464	154	618
EMERGENCY MANAGEMENT	39	1.3234	3,015		3,015	1,003	4,018
CENTRAL COURTS	51	1.7306	3,943		3,943	1,311	5,254
CODE ADMINISTRATION	17	0.5769	1,314		1,314	437	1,751
UW EXTENSION	12	0.4072	928		928	309	1,237
PARKS	229	7.7706	17,704		17,704	5,888	23,592
HIGHWAY	507	17.2039	39,197		39,197	13,036	52,233
LAND CONSERVATION	26	0.8823	2,010		2,010	669	2,679
OTHER DEPARTMENTS	187	6.3454	14,457		14,457	4,808	19,265
SubTotal	2,947	100.0000	227,838		227,838	51,812	279,650
TOTAL	2,947	100.0000	227,838		227,838	51,812	279,650



**RACINE COUNTY, WISCONSIN  
CENTRAL SERVICES COST ALLOCATION PLAN  
Schedule .4 - Detail Activity Allocations  
For Department PURCHASING DEPARTMENT**

Allocation Basis: PURCHASE ORDER TRANSACTIONS BY DEPARTMENT

Allocation Source: COUNTY FINANCIAL RECORDS

**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Schedule .5 - Allocation Summary**  
**For Department PURCHASING DEPARTMENT**

Receiving Department	Total	PURCHASING SVCS
MAINTENANCE	23,967	23,967
COUNTY EXECUTIVE	387	387
FINANCE DEPARTMENT	44,995	44,995
HUMAN RESOURCES	2,242	2,242
PURCHASING	464	464
INFORMATION SYSTEMS	6,285	6,285
PRINTING/MAIL SERVICE	206	206
CORPORATION COUNSEL	412	412
COUNTY TREASURER	1,546	1,546
FAMILY COURT	824	824
SHERIFF'S DEPARTMENT	19,060	19,060
CHILD SUPPORT	6,387	6,387
HUMAN SERVICES	14,733	14,733
RIDGEWOOD	30,804	30,804
DETENTION CENTER	5,564	5,564
COUNTY JAIL	8,758	8,758
COUNTY CLERK	721	721
DISTRICT ATTORNEY	1,442	1,442
VICTIMS/WITNESS	206	206
VICTIM ADVOCATE	618	618
EMERGENCY	4,018	4,018
CENTRAL COURTS	5,254	5,254
CODE ADMINISTRATION	1,751	1,751
UW EXTENSION	1,237	1,237
PARKS	23,592	23,592
HIGHWAY	52,233	52,233
LAND CONSERVATION	2,679	2,679
OTHER DEPARTMENTS	19,265	19,265
Direct Billed	0	0

**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Schedule .5 - Allocation Summary**  
**For Department PURCHASING DEPARTMENT**

Receiving Department	Total	PURCHASING SVCS
Total	279,650	279,650



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**INFORMATION SYSTEMS**

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Fiscal 2009

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.

**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**INFORMATION SYSTEMS**

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Fiscal 2009

- **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.
- **LEAP:** Expenses related to the maintenance and support of the County's law enforcement management software has been identified based on a review of financial records. Costs are allocated directly to benefiting department.

Ref.: 2 CFR 225, Attachment B, Sections 6, 10 and 11.

**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Schedule .2 - Costs To Be Allocated**  
**For Department INFORMATION SYSTEMS**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,360,664			1,360,664
CAPITAL PURCHASES	( 10,200)			
Total Deductions:	( 10,200)			( 10,200)
BUILDING USE	28,533	6	28,539	
EQUIPMENT USE	19,005	119	19,124	
INSURANCE	38	12	50	
MAINTENANCE	50,335	1,622	51,957	
COUNTY EXECUTIVE	14,280	3,469	17,749	
FINANCE DEPARTMENT	6,758	2,224	8,982	
HUMAN RESOURCES	4,410	868	5,278	
PURCHASING DEPARTMENT	4,716	1,569	6,285	
INFORMATION SYSTEMS		45,634	45,634	
PRINTING/MAIL SERVICE		33	33	
CORPORATION COUNSEL		2,882	2,882	
COUNTY TREASURER		3,758	3,758	
Total Allocated Additions:	128,075	62,196	190,271	190,271
Total To Be Allocated:	1,478,539	62,196		1,540,735





**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department INFORMATION SYSTEMS**

	Total	General & Admin	CHILD SUPPORT	DATA PROCESSING	SPECIFIC IS
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	509,896	112,197	1,111	316,655	0
FRINGE BENEFITS	173,906	36,220	220	108,098	0
<b>Other Expense &amp; Cost</b>					
CONTRACTED SERVICES	418,318	0	2,925	403,393	0
NL TEMPORARY HELP	0	0	0	0	0
NL SOFTWARE CONTRACTS	258,046	0	0	200,794	22,900
CONSULTANTS	0	0	0	0	0
NL HARDWARE CONTRACTS	27,625	0	0	25,220	0
TELEPHONE	2,817	0	70	2,747	0
PUBLIC LIABILITY INS	6,373	0	14	5,453	0
NL TRAVEL	2,654	0	0	2,654	0
NL TRAINING	3,311	0	0	2,780	0
OFFICE SUPPLIES	1,102	0	0	1,102	0
COPY COST	2,029	0	0	743	0
PRINTING	71	0	0	71	0
PUBLICATIONS	72	0	0	72	0
PC REARCH/TESTING	0	0	0	0	0
POSTAGE	0	0	0	0	0
DUES	50	0	0	50	0
EQUIPMENT REPAIRS	1,751	0	0	1,751	0
NL TECHNICAL SUPPLIES	5,163	0	1,627	2,736	0
NL INFRASTRUCURE SPRT	32,476	0	1,208	31,268	0
NL PC SUPPORT	54,826	0	0	54,826	0
*CAPITAL PURCHASES	10,200	10,200	0	0	0
SPECIAL COMPUTER PROG	( 11,495)	0	0	0	0
HOOK UP FEES	0	0	0	0	0
COPIES CONTRACT	( 136,527)	0	0	0	0
SECURITY DEPOSIT	0	0	0	0	0
DVD COPIES	( 2,000)	0	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	1,360,664	158,617	7,175	1,160,413	22,900



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department INFORMATION SYSTEMS**

	Total	General & Admin	CHILD SUPPORT	DATA PROCESSING	SPECIFIC IS
<b>Deductions</b>					
Total Deductions	( 10,200)	( 10,200)	0	0	0
Functional Cost	1,350,464	148,417	7,175	1,160,413	22,900
<b>Allocation Step 1</b>					
Inbound- FINANCE DEPARTMENT: BUDGET	575	0	14	472	0
Inbound- FINANCE DEPARTMENT: ACCOUNTING	2,348	0	59	1,927	0
Inbound- FINANCE DEPARTMENT: AUDIT	425	0	11	348	0
Inbound- FINANCE DEPARTMENT: COPIER POOL	( 827)	0	0	( 1)	( 826)
Inbound- PURCHASING DEPARTMENT: PURCHASING SVCS	4,716	0	91	4,029	0
Inbound- All Others	120,838	120,838	0	0	0
Reallocate Admin Costs		( 269,255)	1,637	259,881	4,915
1st Allocation	1,478,539	0	8,987	1,427,069	26,989
<b>Allocation Step 2</b>					
Inbound- FINANCE DEPARTMENT: BUDGET	33	0	1	27	0
Inbound- FINANCE DEPARTMENT: ACCOUNTING	763	0	19	626	0
Inbound- FINANCE DEPARTMENT: AUDIT	24	0	1	19	0
Inbound- FINANCE DEPARTMENT: COPIER POOL	570	0	0	0	570
Inbound- PURCHASING DEPARTMENT: PURCHASING SVCS	1,569	0	30	1,341	0
Inbound- INFORMATION SYSTEMS: PHONE SYSTEM	84	84	0	0	0
Inbound- COUNTY TREASURER: BANKING	379	0	3	355	0
Inbound- COUNTY TREASURER - All Unspecified Activities	3,379	0	30	3,105	0
Inbound- All Others	55,395	55,395	0	0	0
Reallocate Admin Costs		( 55,479)	337	53,548	1,013
2nd Allocation	62,196	0	421	59,021	1,583
<b>Total For 10 INFORMATION SYSTEMS</b>					
Total Allocated	1,540,735	0	9,408	1,486,090	28,572



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department INFORMATION SYSTEMS**

	PHONE SYSTEM	PRINTSHOP	ROD TECHNOLOGY	LEAP
<b>Wages &amp; Benefits</b>				
SALARIES & WAGES	0	7,425	72,508	0
FRINGE BENEFITS	0	2,535	26,833	0
<b>Other Expense &amp; Cost</b>				
CONTRACTED SERVICES	0	0	12,000	0
NL TEMPORARY HELP	0	0	0	0
NL SOFTWARE CONTRACTS	1,243	0	33,109	0
CONSULTANTS	0	0	0	0
NL HARDWARE CONTRACTS	0	0	2,405	0
TELEPHONE	0	0	0	0
PUBLIC LIABILITY INS	0	0	906	0
NL TRAVEL	0	0	0	0
NL TRAINING	0	0	531	0
OFFICE SUPPLIES	0	0	0	0
COPY COST	0	0	1,286	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	800	0
NL INFRASTRUCURE SPRT	0	0	0	0
NL PC SUPPORT	0	0	0	0
*CAPITAL PURCHASES	0	0	0	0
SPECIAL COMPUTER PROG	0	0	( 11,495)	0
HOOK UP FEES	0	0	0	0
COPIES CONTRACT	0	0	( 136,527)	0
SECURITY DEPOSIT	0	0	0	0
DVD COPIES	0	0	( 2,000)	0
<b>Departmental Totals</b>				
Total Expenditures	1,243	9,960	356	0



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department INFORMATION SYSTEMS**

	PHONE SYSTEM	PRINTSHOP	ROD TECHNOLOGY	LEAP
<b>Deductions</b>				
Total Deductions	0	0	0	0
Functional Cost	1,243	9,960	356	0
<b>Allocation Step 1</b>				
Inbound- FINANCE DEPARTMENT: BUDGET	0	0	89	0
Inbound- FINANCE DEPARTMENT: ACCOUNTING	0	0	362	0
Inbound- FINANCE DEPARTMENT: AUDIT	0	0	66	0
Inbound- FINANCE DEPARTMENT: COPIER POOL	0	0	0	0
Inbound- PURCHASING DEPARTMENT: PURCHASING SVCS	0	0	596	0
Inbound- All Others	0	0	0	0
Reallocate Admin Costs	277	2,218	327	0
1st Allocation	1,520	12,178	1,796	0
<b>Allocation Step 2</b>				
Inbound- FINANCE DEPARTMENT: BUDGET	0	0	5	0
Inbound- FINANCE DEPARTMENT: ACCOUNTING	0	0	118	0
Inbound- FINANCE DEPARTMENT: AUDIT	0	0	4	0
Inbound- FINANCE DEPARTMENT: COPIER POOL	0	0	0	0
Inbound- PURCHASING DEPARTMENT: PURCHASING SVCS	0	0	198	0
Inbound- INFORMATION SYSTEMS: PHONE SYSTEM	0	0	0	0
Inbound- COUNTY TREASURER: BANKING	0	0	21	0
Inbound- COUNTY TREASURER - All Unspecified Activities	0	0	180	64
Inbound- All Others	0	0	0	0
Reallocate Admin Costs	57	457	67	0
2nd Allocation	57	457	593	64
<b>Total For 10 INFORMATION SYSTEMS</b>				
Total Allocated	1,577	12,635	2,389	64



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department INFORMATION SYSTEMS**

Activity - CHILD SUPPORT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHILD SUPPORT	100.00	100.0000	8,987	-7,175	1,812	421	2,233
SubTotal	100.00	100.0000	8,987	-7,175	1,812	421	2,233
Direct Billed				7,175	7,175		7,175
<b>TOTAL</b>	<b>100.00</b>	<b>100.0000</b>	<b>8,987</b>		<b>8,987</b>	<b>421</b>	<b>9,408</b>

Allocation Basis: 100% ALLOCATION TO CHILD SUPPORT

Allocation Source: CHILD SUPPORT EXPENDITURE REPORTS/COUNTY FINANCIAL RECORDS



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department INFORMATION SYSTEMS**

Activity - DATA PROCESSING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MAINTENANCE	0.50	0.5319	7,591		7,591		7,591
COUNTY EXECUTIVE	0.50	0.5319	7,591		7,591		7,591
FINANCE DEPARTMENT	9.00	9.5745	136,634		136,634		136,634
HUMAN RESOURCES	7.50	7.9787	113,862		113,862		113,862
PURCHASING DEPARTMENT	3.00	3.1915	45,545		45,545		45,545
INFORMATION SYSTEMS	3.00	3.1915	45,545		45,545		45,545
PRINTING/MAIL SERVICE	0.25	0.2660	3,795		3,795	209	4,004
CORPORATION COUNSEL	1.00	1.0638	15,182		15,182	837	16,019
COUNTY TREASURER	6.00	6.3830	91,090		91,090	5,023	96,113
FAMILY COURT COMMISSIONER	0.25	0.2660	3,795		3,795	209	4,004
SHERIFF'S DEPARTMENT	14.00	14.8936	212,542		212,542	11,720	224,262
HUMAN SERVICES	5.00	5.3191	75,908	-25,697	50,211	4,186	54,397
RIDGEWOOD	5.00	5.3191	75,908		75,908	4,186	80,094
COUNTY JAIL	6.00	6.3830	91,090		91,090	5,023	96,113
COUNTY CLERK	2.00	2.1277	30,363		30,363	1,674	32,037
DISTRICT ATTORNEY	2.00	2.1277	30,363		30,363	1,674	32,037
VICTIMS/WITNESS	1.50	1.5957	22,772		22,772	1,256	24,028
EMERGENCY MANAGEMENT	0.50	0.5319	7,591		7,591	419	8,010
CENTRAL COURTS	1.00	1.0638	15,182		15,182	837	16,019
CODE ADMINISTRATION	5.00	5.3191	75,908		75,908	4,186	80,094
UW EXTENSION	1.00	1.0638	15,182		15,182	837	16,019
HIGHWAY	5.00	5.3191	75,908		75,908	4,186	80,094
OTHER DEPARTMENTS	15.00	15.9576	227,722		227,722	12,559	240,281
SubTotal	94.00	100.0000	1,427,069	-25,697	1,401,372	59,021	1,460,393
Direct Billed				25,697	25,697		25,697
TOTAL	94.00	100.0000	1,427,069		1,427,069	59,021	1,486,090

Allocation Basis: RELATIVE USAGE PERCENTAGE BY BENEFITING DEPARTMENT

Allocation Source: INFORMATION SYSTEMS DEPARTMENT RECORDS



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department INFORMATION SYSTEMS**

Activity - SPECIFIC IS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FINANCE DEPARTMENT	14,400.00	62.8821	16,971		16,971		16,971
COUNTY TREASURER	8,500.00	37.1179	10,018		10,018	1,583	11,601
SubTotal	22,900.00	100.0000	26,989		26,989	1,583	28,572
TOTAL	22,900.00	100.0000	26,989		26,989	1,583	28,572

Allocation Basis: DIRECT ALLOCATION TO BENEFITING DEPARTMENTS

Allocation Source: COUNTY FINANCIAL RECORDS



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department INFORMATION SYSTEMS**

Activity - PHONE SYSTEM

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MAINTENANCE	17	3.1308	48		48		48
COUNTY EXECUTIVE	4	0.7366	11		11		11
FINANCE DEPARTMENT	7	1.2891	20		20		20
PURCHASING DEPARTMENT	5	0.9208	14		14		14
INFORMATION SYSTEMS	30	5.5249	84		84		84
PRINTING/MAIL SERVICE	2	0.3683	6		6		6
CORPORATION COUNSEL	7	1.2891	20		20	1	21
COUNTY TREASURER	7	1.2891	20		20	1	21
FAMILY COURT COMMISSIONER	15	2.7624	42		42	2	44
SHERIFF'S DEPARTMENT	75	13.8122	210		210	9	219
CHILD SUPPORT	63	11.6022	176		176	7	183
COUNTY JAIL	80	14.7330	224		224	10	234
COUNTY CLERK	10	1.8416	28		28	1	29
DISTRICT ATTORNEY	41	7.5506	115		115	5	120
VICTIMS/WITNESS	16	2.9466	45		45	2	47
EMERGENCY MANAGEMENT	20	3.6832	56		56	2	58
CENTRAL COURTS	124	22.8363	345		345	15	360
OTHER DEPARTMENTS	20	3.6832	56		56	2	58
SubTotal	543	100.0000	1,520		1,520	57	1,577
TOTAL	543	100.0000	1,520		1,520	57	1,577

Allocation Basis: NUMBER OF PHONE LINE ASSIGNED BY DEPARTMENT

Allocation Source: INFORMATION SYSTEMS DEPARTMENT RECORDS





**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department INFORMATION SYSTEMS**

Activity - PRINTSHOP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MAINTENANCE	28.60	0.0182	2		2		2
COUNTY EXECUTIVE	1,476.74	0.9422	115		115		115
FINANCE DEPARTMENT	371.65	0.2371	29		29		29
HUMAN RESOURCES	2,293.67	1.4635	178		178		178
PURCHASING DEPARTMENT	7.37	0.0047	1		1		1
INFORMATION SYSTEMS	70.59	0.0450	5		5		5
PRINTING/MAIL SERVICE	583.65	0.3724	45		45	2	47
CORPORATION COUNSEL	319.86	0.2041	25		25	1	26
COUNTY TREASURER	2,439.57	1.5566	190		190	7	197
FAMILY COURT COMMISSIONER	893.45	0.5701	69		69	3	72
SHERIFF'S DEPARTMENT	3,088.41	1.9705	240		240	9	249
CHILD SUPPORT	5,062.03	3.2298	393		393	15	408
HUMAN SERVICES	44,035.57	28.0967	3,423		3,423	131	3,554
RIDGEWOOD	3,185.46	2.0325	248		248	10	258
DETENTION CENTER	914.11	0.5832	71		71	3	74
COUNTY JAIL	4,509.16	2.8770	350		350	14	364
COUNTY CLERK	33,587.88	21.4306	2,610		2,610	101	2,711
DISTRICT ATTORNEY	4,228.26	2.6978	329		329	13	342
VICTIMS/WITNESS	1,083.33	0.6912	84		84	3	87
VICTIM ADVOCATE	309.82	0.1977	24		24	1	25
EMERGENCY MANAGEMENT	27.44	0.0175	2		2		2
CENTRAL COURTS	15,678.92	10.0039	1,218		1,218	47	1,265
CODE ADMINISTRATION	376.10	0.2400	29		29	1	30
UW EXTENSION	4,028.66	2.5705	313		313	12	325
PARKS	5.12	0.0033					
HIGHWAY	636.87	0.4064	49		49	2	51
LAND CONSERVATION	359.89	0.2296	28		28	1	29
OTHER DEPARTMENTS	27,126.51	17.3079	2,108		2,108	81	2,189
SubTotal	156,728.69	100.0000	12,178		12,178	457	12,635
TOTAL	156,728.69	100.0000	12,178		12,178	457	12,635



**RACINE COUNTY, WISCONSIN  
CENTRAL SERVICES COST ALLOCATION PLAN  
Schedule .4 - Detail Activity Allocations  
For Department INFORMATION SYSTEMS**

Allocation Basis: DIRECT ALLOCATION TO BENEFITING DEPARTMENTS

Allocation Source: INFORMATION SYSTEMS STAFF

**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department INFORMATION SYSTEMS**

Activity - ROD TECHNOLOGY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
OTHER DEPARTMENTS	100.00	100.0000	1,796		1,796	593	2,389
SubTotal	100.00	100.0000	1,796		1,796	593	2,389
TOTAL	100.00	100.0000	1,796		1,796	593	2,389

Allocation Basis: DIRECT ALLOCATION TO BENEFITING DEPARTMENTS

Allocation Source: INFORMATION SYSTEMS STAFF



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department INFORMATION SYSTEMS**

Activity - LEAP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
OTHER DEPARTMENTS	100.00	100.0000				64	64
SubTotal	100.00	100.0000				64	64
TOTAL	100.00	100.0000				64	64

Allocation Basis: AVERAGE NUMBER OF USERS BY AGENCY

Allocation Source: INFORMATION SYSTEMS STAFF



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Schedule .5 - Allocation Summary**  
**For Department INFORMATION SYSTEMS**

Receiving Department	Total	CHILD SUPPORT	DATA PROCESSING	SPECIFIC IS	PHONE SYSTEM	PRINTSHOP	ROD TECHNOLOGY
MAINTENANCE	7,641	0	7,591	0	48	2	0
COUNTY EXECUTIVE	7,717	0	7,591	0	11	115	0
FINANCE DEPARTMENT	153,654	0	136,634	16,971	20	29	0
HUMAN RESOURCES	114,040	0	113,862	0	0	178	0
PURCHASING	45,560	0	45,545	0	14	1	0
INFORMATION SYSTEMS	45,634	0	45,545	0	84	5	0
PRINTING/MAIL SERVICE	4,057	0	4,004	0	6	47	0
CORPORATION COUNSEL	16,066	0	16,019	0	21	26	0
COUNTY TREASURER	107,932	0	96,113	11,601	21	197	0
FAMILY COURT	4,120	0	4,004	0	44	72	0
SHERIFF'S DEPARTMENT	224,730	0	224,262	0	219	249	0
CHILD SUPPORT	2,824	2,233	0	0	183	408	0
HUMAN SERVICES	57,951	0	54,397	0	0	3,554	0
RIDGEWOOD	80,352	0	80,094	0	0	258	0
DETENTION CENTER	74	0	0	0	0	74	0
COUNTY JAIL	96,711	0	96,113	0	234	364	0
COUNTY CLERK	34,777	0	32,037	0	29	2,711	0
DISTRICT ATTORNEY	32,499	0	32,037	0	120	342	0
VICTIMS/WITNESS	24,162	0	24,028	0	47	87	0
VICTIM ADVOCATE	25	0	0	0	0	25	0
EMERGENCY	8,070	0	8,010	0	58	2	0
CENTRAL COURTS	17,644	0	16,019	0	360	1,265	0
CODE ADMINISTRATION	80,124	0	80,094	0	0	30	0
UW EXTENSION	16,344	0	16,019	0	0	325	0
HIGHWAY	80,145	0	80,094	0	0	51	0
LAND CONSERVATION	29	0	0	0	0	29	0
OTHER DEPARTMENTS	244,981	0	240,281	0	58	2,189	2,389
Direct Billed	32,872	7,175	25,697	0	0	0	0



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Schedule .5 - Allocation Summary**  
**For Department INFORMATION SYSTEMS**

Receiving Department	Total	CHILD SUPPORT	DATA PROCESSING	SPECIFIC IS	PHONE SYSTEM	PRINTSHOP	ROD TECHNOLOGY
Total	1,540,735	9,408	1,486,090	28,572	1,577	12,635	2,389



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Schedule .5 - Allocation Summary**  
**For Department INFORMATION SYSTEMS**

Receiving Department	LEAP
MAINTENANCE	0
COUNTY EXECUTIVE	0
FINANCE DEPARTMENT	0
HUMAN RESOURCES	0
PURCHASING	0
INFORMATION SYSTEMS	0
PRINTING/MAIL SERVICE	0
CORPORATION COUNSEL	0
COUNTY TREASURER	0
FAMILY COURT	0
SHERIFF'S DEPARTMENT	0
CHILD SUPPORT	0
HUMAN SERVICES	0
RIDGEWOOD	0
DETENTION CENTER	0
COUNTY JAIL	0
COUNTY CLERK	0
DISTRICT ATTORNEY	0
VICTIMS/WITNESS	0
VICTIM ADVOCATE	0
EMERGENCY	0
CENTRAL COURTS	0
CODE ADMINISTRATION	0
UW EXTENSION	0
HIGHWAY	0
LAND CONSERVATION	0
OTHER DEPARTMENTS	64
Direct Billed	0



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Schedule .5 - Allocation Summary**  
**For Department INFORMATION SYSTEMS**

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Receiving Department	LEAP
Total	<u>64</u>





**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**PRINTING/MAIL SERVICES**

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Fiscal 2009

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.
- **Konica**: Allocated based on Konica copies by departments.
- **General Mail**: Allocated based on postage charges by department.

Ref.: 2 CFR 225, Attachment B, Sections 10, 11 and 35.

**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Schedule .2 - Costs To Be Allocated**  
**For Department PRINTING/MAIL SERVICE**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	102,851			102,851
BUILDING USE	5,091	1	5,092	
EQUIPMENT USE	2,618	17	2,635	
INSURANCE	6	2	8	
MAINTENANCE	8,980	289	9,269	
FINANCE DEPARTMENT	4,692	1,089	5,781	
HUMAN RESOURCES	735	145	880	
PURCHASING DEPARTMENT	155	51	206	
INFORMATION SYSTEMS	3,846	211	4,057	
PRINTING/MAIL SERVICE		2,091	2,091	
COUNTY TREASURER		289	289	
Total Allocated Additions:	26,123	4,185	30,308	30,308
Total To Be Allocated:	128,974	4,185		133,159



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department PRINTING/MAIL SERVICE**

	Total	General & Admin	PRINTING	KONICA	POSTAGE
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	36,771	3,677	32,359	0	735
FRINGE BENEFITS	19,313	1,931	16,996	0	386
<b>Other Expense &amp; Cost</b>					
CON SERV-MAIL PICK-UP	35,533	0	0	0	35,533
EQUIPMENT REPAIRS	233	0	233	0	0
LEASE	0	0	0	0	0
MAINTENANCE CONTRACTS	3,499	0	3,499	0	0
TELEPHONE	130	13	114	0	3
PUBLIC LIABILITY INSURANCE	460	46	405	0	9
TRAVEL	0	0	0	0	0
TRAINING	77	8	67	0	2
OFFICE SUPPLIES	159	16	140	0	3
PRINTING	583	58	513	0	12
POSTAGE	6,093	0	0	0	6,093
EQUIPMENT	0	0	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	102,851	5,749	54,326	0	42,776
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Functional Cost</b>					
Functional Cost	102,851	5,749	54,326	0	42,776
<b>Allocation Step 1</b>					
Inbound- FINANCE DEPARTMENT: FIXED ASSETS	150	0	135	0	15
Inbound- All Others	25,973	25,973	0	0	0
Reallocate Admin Costs		( 31,722)	17,764	0	13,958
1st Allocation	128,974	0	72,225	0	56,749
<b>Allocation Step 2</b>					
Inbound- FINANCE DEPARTMENT: FIXED ASSETS	9	0	8	0	1
Inbound- All Others	4,176	4,176	0	0	0
Reallocate Admin Costs		( 4,176)	2,339	0	1,837
2nd Allocation	4,185	0	2,347	0	1,838



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department PRINTING/MAIL SERVICE**

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	Total	General & Admin	PRINTING	KONICA	POSTAGE
<b>Total For 09 PRINTING/MAIL SERVICE</b>					
Total Allocated	133,159	0	74,572	0	58,587



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department PRINTING/MAIL SERVICE**

Activity - PRINTING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MAINTENANCE	28.60	0.0182	13		13		13
COUNTY EXECUTIVE	1,476.74	0.9422	681		681		681
FINANCE DEPARTMENT	371.65	0.2371	171		171		171
HUMAN RESOURCES	2,293.67	1.4635	1,057		1,057		1,057
PURCHASING DEPARTMENT	7.37	0.0047	3		3		3
INFORMATION SYSTEMS	70.59	0.0450	33		33		33
PRINTING/MAIL SERVICE	583.65	0.3724	269		269		269
CORPORATION COUNSEL	319.86	0.2041	147		147	5	152
COUNTY TREASURER	2,439.57	1.5566	1,124		1,124	38	1,162
FAMILY COURT COMMISSIONER	893.45	0.5701	412		412	14	426
SHERIFF'S DEPARTMENT	3,088.41	1.9705	1,423		1,423	48	1,471
CHILD SUPPORT	5,062.03	3.2298	2,333		2,333	78	2,411
HUMAN SERVICES	44,035.57	28.0967	20,293		20,293	680	20,973
RIDGEWOOD	3,185.46	2.0325	1,468		1,468	49	1,517
DETENTION CENTER	914.11	0.5832	421		421	14	435
COUNTY JAIL	4,509.16	2.8770	2,078		2,078	70	2,148
COUNTY CLERK	33,587.88	21.4306	15,478		15,478	519	15,997
DISTRICT ATTORNEY	4,228.26	2.6978	1,949		1,949	65	2,014
VICTIMS/WITNESS	1,083.33	0.6912	499		499	17	516
VICTIM ADVOCATE	309.82	0.1977	143		143	5	148
EMERGENCY MANAGEMENT	27.44	0.0175	13		13		13
CENTRAL COURTS	15,678.92	10.0039	7,225		7,225	242	7,467
CODE ADMINISTRATION	376.10	0.2400	173		173	6	179
UW EXTENSION	4,028.66	2.5705	1,857		1,857	62	1,919
PARKS	5.12	0.0033	2		2		2
HIGHWAY	636.87	0.4064	293		293	10	303
LAND CONSERVATION	359.89	0.2296	166		166	6	172
OTHER DEPARTMENTS	27,126.51	17.3079	12,501		12,501	419	12,920
SubTotal	156,728.69	100.0000	72,225		72,225	2,347	74,572
TOTAL	156,728.69	100.0000	72,225		72,225	2,347	74,572



**RACINE COUNTY, WISCONSIN  
CENTRAL SERVICES COST ALLOCATION PLAN  
Schedule .4 - Detail Activity Allocations  
For Department PRINTING/MAIL SERVICE**

Allocation Basis: PRINTING CHARGES BY DEPARTMENT

Allocation Source: COUNTY FINANCIAL RECORDS

**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department PRINTING/MAIL SERVICE**

Activity - KONICA

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

Allocation Basis: COPY CLICKS BY DEPARTMENT

Allocation Source: PRINTSHOP RECORDS



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department PRINTING/MAIL SERVICE**

Activity - POSTAGE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HUMAN RESOURCES	5,460.37	2.8778	1,633		1,633		1,633
PRINTING/MAIL SERVICE	6,093.44	3.2115	1,822		1,822		1,822
CORPORATION COUNSEL	8.80	0.0046	3		3		3
COUNTY TREASURER	21,894.83	11.5394	6,548		6,548	226	6,774
FAMILY COURT COMMISSIONER	4,766.88	2.5123	1,426		1,426	49	1,475
SHERIFF'S DEPARTMENT	6,328.47	3.3353	1,893		1,893	65	1,958
CHILD SUPPORT	23,454.85	12.3616	7,015		7,015	242	7,257
HUMAN SERVICES	48,786.06	25.7122	14,591		14,591	503	15,094
RIDGEWOOD	4,866.84	2.5650	1,456		1,456	50	1,506
DETENTION CENTER	1,756.83	0.9259	525		525	18	543
COUNTY CLERK	178.97	0.0943	54		54	2	56
DISTRICT ATTORNEY	4,538.85	2.3921	1,358		1,358	47	1,405
VICTIMS/WITNESS	4,449.96	2.3453	1,331		1,331	46	1,377
VICTIM ADVOCATE	928.80	0.4895	278		278	10	288
CENTRAL COURTS	34,000.38	17.9194	10,169		10,169	351	10,520
CODE ADMINISTRATION	4,005.08	2.1108	1,198		1,198	41	1,239
UW EXTENSION	6,025.77	3.1758	1,802		1,802	62	1,864
PARKS	11.30	0.0060	3		3		3
HIGHWAY	1,057.23	0.5572	316		316	11	327
OTHER DEPARTMENTS	11,126.44	5.8640	3,328		3,328	115	3,443
SubTotal	189,740.15	100.0000	56,749		56,749	1,838	58,587
TOTAL	189,740.15	100.0000	56,749		56,749	1,838	58,587

Allocation Basis: POSTAGE CHARGES BY DEPARTMENT

Allocation Source: COUNTY FINANCIAL RECORDS





**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Schedule .5 - Allocation Summary**  
**For Department PRINTING/MAIL SERVICE**

Receiving Department	Total	PRINTING	KONICA	POSTAGE
MAINTENANCE	13	13	0	0
COUNTY EXECUTIVE	681	681	0	0
FINANCE DEPARTMENT	171	171	0	0
HUMAN RESOURCES	2,690	1,057	0	1,633
PURCHASING	3	3	0	0
INFORMATION SYSTEMS	33	33	0	0
PRINTING/MAIL SERVICE	2,091	269	0	1,822
CORPORATION COUNSEL	155	152	0	3
COUNTY TREASURER	7,936	1,162	0	6,774
FAMILY COURT	1,901	426	0	1,475
SHERIFF'S DEPARTMENT	3,429	1,471	0	1,958
CHILD SUPPORT	9,668	2,411	0	7,257
HUMAN SERVICES	36,067	20,973	0	15,094
RIDGEWOOD	3,023	1,517	0	1,506
DETENTION CENTER	978	435	0	543
COUNTY JAIL	2,148	2,148	0	0
COUNTY CLERK	16,053	15,997	0	56
DISTRICT ATTORNEY	3,419	2,014	0	1,405
VICTIMS/WITNESS	1,893	516	0	1,377
VICTIM ADVOCATE	436	148	0	288
EMERGENCY	13	13	0	0
CENTRAL COURTS	17,987	7,467	0	10,520
CODE ADMINISTRATION	1,418	179	0	1,239
UW EXTENSION	3,783	1,919	0	1,864
PARKS	5	2	0	3
HIGHWAY	630	303	0	327
LAND CONSERVATION	172	172	0	0
OTHER DEPARTMENTS	16,363	12,920	0	3,443
Direct Billed	0	0	0	0



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Schedule .5 - Allocation Summary**  
**For Department PRINTING/MAIL SERVICE**

Receiving Department	Total	PRINTING	KONICA	POSTAGE
Total	133,159	74,572	0	58,587



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**CORPORATION COUNSEL**

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Fiscal 2009

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

**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Schedule .2 - Costs To Be Allocated**  
**For Department CORPORATION COUNSEL**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	546,169			546,169
BUILDING USE	5,781	1	5,782	
EQUIPMENT USE	433	3	436	
INSURANCE	35	11	46	
MAINTENANCE	10,198	329	10,527	
COUNTY EXECUTIVE	15,817	3,843	19,660	
FINANCE DEPARTMENT	3,600	1,431	5,031	
HUMAN RESOURCES	4,042	796	4,838	
PURCHASING DEPARTMENT	309	103	412	
INFORMATION SYSTEMS	15,227	839	16,066	
PRINTING/MAIL SERVICE	150	5	155	
CORPORATION COUNSEL		12,512	12,512	
COUNTY TREASURER		403	403	
Total Allocated Additions:	55,592	20,276	75,868	75,868
OFF SPLYS-REC RETENTN	0			
Total Departmental Cost Adjustments:	0			0
Total To Be Allocated:	601,761	20,276		622,037



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department CORPORATION COUNSEL**

	Total	General & Admin	LEGAL SERVICES
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	379,762	0	379,762
FRINGE BENEFITS	141,100	0	141,100
<b>Other Expense &amp; Cost</b>			
EQUIPMENT REPAIRS	65	0	65
WITNESS FEES	47	0	47
TELEPHONE	922	0	922
PUBLIC LIABILITY EXPENSE	4,747	0	4,747
TRAVEL	353	0	353
TRAINING	2,291	0	2,291
OFFICE SUPPLIES	1,067	0	1,067
COPY COSTS	958	0	958
PRINTING	320	0	320
PUBLICATIONS/LIBRARY	12,928	0	12,928
POSTAGE	9	0	9
DUES	1,600	0	1,600
EQUIPMENT	0	0	0
TEMP HELP	0	0	0
<b>Departmental Totals</b>			
Total Expenditures	546,169	0	546,169
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Cost Adjustments</b>			
OFF SPLY-REC RETENTN	0	0	0
<b>Functional Cost</b>			
Functional Cost	546,169	0	546,169
<b>Allocation Step 1</b>			
Inbound- All Others	55,592	55,592	0
Reallocate Admin Costs		( 55,592)	55,592
1st Allocation	601,761	0	601,761



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department CORPORATION COUNSEL**

	Total	General & Admin	LEGAL SERVICES
<b>Allocation Step 2</b>			
Inbound- All Others	20,276	20,276	0
Reallocate Admin Costs		( 20,276)	20,276
2nd Allocation	20,276	0	20,276
<b>Total For 11 CORPORATION COUNSEL</b>			
Total Allocated	622,037	0	622,037



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department CORPORATION COUNSEL**

Activity - LEGAL SERVICES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INSURANCE	4,780.62	1.2004	7,223		7,223		7,223
MAINTENANCE	1,766.97	0.4437	2,670		2,670		2,670
COUNTY EXECUTIVE	30,067.69	7.5497	45,431		45,431		45,431
FINANCE DEPARTMENT	12,131.25	3.0460	18,330		18,330		18,330
HUMAN RESOURCES	10,866.47	2.7285	16,419		16,419		16,419
PURCHASING DEPARTMENT	1,907.56	0.4790	2,882		2,882		2,882
INFORMATION SYSTEMS	1,907.56	0.4790	2,882		2,882		2,882
CORPORATION COUNSEL	8,280.57	2.0792	12,512		12,512		12,512
COUNTY TREASURER	12,241.98	3.0738	18,497		18,497	760	19,257
SHERIFF'S DEPARTMENT	20,483.12	5.1431	30,949		30,949	1,272	32,221
CHILD SUPPORT	38,526.66	9.6737	58,212		58,212	2,392	60,604
HUMAN SERVICES	152,094.39	38.1893	229,810		229,810	9,443	239,253
RIDGEWOOD	7,643.38	1.9192	11,549		11,549	475	12,024
COUNTY JAIL	16,710.54	4.1959	25,249		25,249	1,038	26,287
COUNTY CLERK	8,834.85	2.2183	13,349		13,349	549	13,898
DISTRICT ATTORNEY	853.78	0.2144	1,290		1,290	53	1,343
EMERGENCY MANAGEMENT	853.78	0.2144	1,290		1,290	53	1,343
CENTRAL COURTS	1,910.05	0.4796	2,886		2,886	119	3,005
HARBOR/MARINA	853.78	0.2144	1,290		1,290	53	1,343
CODE ADMINISTRATION	12,660.90	3.1790	19,130		19,130	786	19,916
PARKS	6,352.06	1.5949	9,598		9,598	394	9,992
HIGHWAY	9,807.73	2.4626	14,819		14,819	609	15,428
LAND CONSERVATION	4,220.30	1.0597	6,377		6,377	262	6,639
OTHER DEPARTMENTS	32,507.01	8.1622	49,117		49,117	2,018	51,135
SubTotal	398,263.00	100.0000	601,761		601,761	20,276	622,037
TOTAL	398,263.00	100.0000	601,761		601,761	20,276	622,037

Allocation Basis: ANALYSIS OF STAFF TIME EXPENDED BY DEPARTMENT

Allocation Source: CORPORATION COUNSEL & STAFF



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Schedule .5 - Allocation Summary**  
**For Department CORPORATION COUNSEL**

Receiving Department	Total	LEGAL SERVICES
INSURANCE	7,223	7,223
MAINTENANCE	2,670	2,670
COUNTY EXECUTIVE	45,431	45,431
FINANCE DEPARTMENT	18,330	18,330
HUMAN RESOURCES	16,419	16,419
PURCHASING	2,882	2,882
INFORMATION SYSTEMS	2,882	2,882
CORPORATION COUNSEL	12,512	12,512
COUNTY TREASURER	19,257	19,257
SHERIFF'S DEPARTMENT	32,221	32,221
CHILD SUPPORT	60,604	60,604
HUMAN SERVICES	239,253	239,253
RIDGEWOOD	12,024	12,024
COUNTY JAIL	26,287	26,287
COUNTY CLERK	13,898	13,898
DISTRICT ATTORNEY	1,343	1,343
EMERGENCY	1,343	1,343
CENTRAL COURTS	3,005	3,005
HARBOR/MARINA	1,343	1,343
CODE ADMINISTRATION	19,916	19,916
PARKS	9,992	9,992
HIGHWAY	15,428	15,428
LAND CONSERVATION	6,639	6,639
OTHER DEPARTMENTS	51,135	51,135
Direct Billed	0	0
<b>Total</b>	<b>622,037</b>	<b>622,037</b>





**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**COUNTY TREASURER**

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Fiscal 2009

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.
- **General Receipts**: Allocated based on the total number of general receipt transactions by department.

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

Ref.: 2 CFR 225, Attachment B, Sections 11, 16 and 23.

**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Schedule .2 - Costs To Be Allocated**  
**For Department COUNTY TREASURER**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	405,544			405,544
BUILDING USE	5,319	1	5,320	
EQUIPMENT USE	372	2	374	
INSURANCE	28	9	37	
MAINTENANCE	9,384	302	9,686	
COUNTY EXECUTIVE	769	187	956	
FINANCE DEPARTMENT	12,640	3,387	16,027	
HUMAN RESOURCES	3,307	651	3,958	
PURCHASING DEPARTMENT	1,160	386	1,546	
INFORMATION SYSTEMS	101,318	6,614	107,932	
PRINTING/MAIL SERVICE	7,672	264	7,936	
CORPORATION COUNSEL	18,497	760	19,257	
COUNTY TREASURER		10,405	10,405	
Total Allocated Additions:	160,466	22,968	183,434	183,434
Total To Be Allocated:	566,010	22,968		588,978



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department COUNTY TREASURER**

	Total	General & Admin	BANKING	GENERAL RECEIPTS	GENERAL GOVT
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	226,534	24,692	27,252	18,304	156,286
FRINGE BENEFITS	104,394	11,379	12,559	8,435	72,021
<b>Other Expense &amp; Cost</b>					
CONTRACTED SERVICES	16,600	0	0	0	16,600
TITLE EXPENSES	14,400	0	0	0	14,400
IN REM GUARDIAN ATTY	750	0	0	0	750
TEMPORARY HELP	0	0	0	0	0
APPRAISAL SERVICES	1,023	0	0	0	1,023
IN REM PROP LAWN CARE	0	0	0	0	0
IN REM PROP SNOW REMVL	0	0	0	0	0
TELEPHONE	469	51	56	38	324
PUBLIC LIABILITY INS	2,832	309	341	229	1,953
ADVERTISING	8,922	0	0	0	8,922
TRAVEL	855	93	103	69	590
TRAINING	0	0	0	0	0
CONFERENCES	704	77	85	57	485
OFFICE SUPPLIES	2,583	282	311	209	1,781
COPY COST	410	45	49	33	283
PRINTING	2,440	266	294	197	1,683
PUBLICATIONS	34	4	4	3	23
POSTAGE	21,895	2,387	2,634	1,769	15,105
DUES	100	11	12	8	69
CASH SHORT & OVER	198	0	0	0	198
EQUIPMENT SUPPLIES	0	0	0	0	0
EQUIPMENT REPAIRS	401	44	48	32	277
<b>Departmental Totals</b>					
Total Expenditures	405,544	39,640	43,748	29,383	292,773
<b>Deductions</b>					
Total Deductions	0	0	0	0	0



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department COUNTY TREASURER**

	Total	General & Admin	BANKING	GENERAL RECEIPTS	GENERAL GOVT
Functional Cost	405,544	39,640	43,748	29,383	292,773
<b>Allocation Step 1</b>					
Inbound- All Others	160,466	160,466	0	0	0
Reallocate Admin Costs		( 200,106)	23,925	16,069	160,112
Unallocated Costs	( 452,885)	0	0	0	( 452,885)
1st Allocation	113,125	0	67,673	45,452	0
<b>Allocation Step 2</b>					
Inbound- All Others	22,968	22,968	0	0	0
Reallocate Admin Costs		( 22,968)	2,746	1,844	18,378
Unallocated Costs	( 18,378)	0	0	0	( 18,378)
2nd Allocation	4,590	0	2,746	1,844	0
<b>Total For 12 COUNTY TREASURER</b>					
Total Allocated	117,715	0	70,419	47,296	0



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department COUNTY TREASURER**

Activity - BANKING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INSURANCE	91	0.2023	137		137		137
MAINTENANCE	1,105	2.4559	1,662		1,662		1,662
COUNTY EXECUTIVE	116	0.2578	174		174		174
FINANCE DEPARTMENT	542	1.2046	815		815		815
HUMAN RESOURCES	319	0.7090	480		480		480
PURCHASING DEPARTMENT	96	0.2134	144		144		144
INFORMATION SYSTEMS	252	0.5601	379		379		379
PRINTING/MAIL SERVICE	129	0.2867	194		194		194
CORPORATION COUNSEL	205	0.4556	308		308		308
COUNTY TREASURER	421	0.9357	633		633		633
FAMILY COURT COMMISSIONER	274	0.6090	412		412	18	430
SHERIFF'S DEPARTMENT	4,313	9.5859	6,487		6,487	284	6,771
CHILD SUPPORT	1,148	2.5515	1,727		1,727	76	1,803
HUMAN SERVICES	12,230	27.1822	18,396		18,396	806	19,202
RIDGEWOOD	5,338	11.8641	8,029		8,029	351	8,380
DETENTION CENTER	956	2.1248	1,438		1,438	63	1,501
COUNTY JAIL	4,035	8.9681	6,069		6,069	266	6,335
COUNTY CLERK	126	0.2800	190		190	8	198
DISTRICT ATTORNEY	823	1.8292	1,238		1,238	54	1,292
VICTIMS/WITNESS	205	0.4556	308		308	13	321
VICTIM ADVOCATE	28	0.0622	42		42	2	44
EMERGENCY MANAGEMENT	109	0.2423	164		164	7	171
CENTRAL COURTS	5,541	12.3152	8,334		8,334	365	8,699
CODE ADMINISTRATION	294	0.6534	442		442	19	461
UW EXTENSION	134	0.2978	202		202	9	211
PARKS	1,404	3.1205	2,112		2,112	92	2,204
HIGHWAY	3,054	6.7877	4,593		4,593	201	4,794
LAND CONSERVATION	135	0.3000	203		203	9	212
OTHER DEPARTMENTS	1,570	3.4894	2,361		2,361	103	2,464
SubTotal	44,993	100.0000	67,673		67,673	2,746	70,419
TOTAL	44,993	100.0000	67,673		67,673	2,746	70,419



**RACINE COUNTY, WISCONSIN  
CENTRAL SERVICES COST ALLOCATION PLAN  
Schedule .4 - Detail Activity Allocations  
For Department COUNTY TREASURER**

Allocation Basis: TOTAL GENERAL & PAYROLL CHECKS BY DEPARTMENT

Allocation Source: COUNTY FINANCIAL RECORDS

**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department COUNTY TREASURER**

Activity - GENERAL RECEIPTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INSURANCE	2	0.0221	10		10		10
MAINTENANCE	4	0.0442	20		20		20
COUNTY EXECUTIVE	18	0.1988	90		90		90
FINANCE DEPARTMENT	18	0.1988	90		90		90
HUMAN RESOURCES	79	0.8726	397		397		397
INFORMATION SYSTEMS	673	7.4340	3,379		3,379		3,379
PRINTING/MAIL SERVICE	19	0.2099	95		95		95
CORPORATION COUNSEL	19	0.2099	95		95		95
COUNTY TREASURER	1,946	21.4957	9,772		9,772		9,772
FAMILY COURT COMMISSIONER	142	1.5685	713		713	42	755
SHERIFF'S DEPARTMENT	574	6.3404	2,882		2,882	169	3,051
CHILD SUPPORT	274	3.0266	1,376		1,376	81	1,457
HUMAN SERVICES	1,113	12.2943	5,588		5,588	327	5,915
RIDGEWOOD	624	6.8927	3,133		3,133	183	3,316
DETENTION CENTER	72	0.7953	361		361	21	382
COUNTY JAIL	195	2.1540	979		979	57	1,036
COUNTY CLERK	511	5.6445	2,566		2,566	150	2,716
DISTRICT ATTORNEY	36	0.3977	181		181	11	192
VICTIMS/WITNESS	4	0.0442	20		20	1	21
VICTIM ADVOCATE	6	0.0663	30		30	2	32
EMERGENCY MANAGEMENT	23	0.2541	115		115	7	122
CENTRAL COURTS	453	5.0039	2,274		2,274	133	2,407
CODE ADMINISTRATION	677	7.4782	3,399		3,399	199	3,598
UW EXTENSION	117	1.2924	587		587	34	621
PARKS	624	6.8927	3,133		3,133	183	3,316
HIGHWAY	48	0.5302	241		241	14	255
LAND CONSERVATION	155	1.7121	778		778	46	824
OTHER DEPARTMENTS	627	6.9259	3,148		3,148	184	3,332
SubTotal	9,053	100.0000	45,452		45,452	1,844	47,296
TOTAL	9,053	100.0000	45,452		45,452	1,844	47,296



**RACINE COUNTY, WISCONSIN  
CENTRAL SERVICES COST ALLOCATION PLAN  
Schedule .4 - Detail Activity Allocations  
For Department COUNTY TREASURER**

Allocation Basis: GENERAL RECEIPT TRANSACTIONS BY DEPARTMENT

Allocation Source: COUNTY FINANCIAL RECORDS



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Schedule .5 - Allocation Summary**  
**For Department COUNTY TREASURER**

Receiving Department	Total	BANKING	GENERAL RECEIPTS
INSURANCE	147	137	10
MAINTENANCE	1,682	1,662	20
COUNTY EXECUTIVE	264	174	90
FINANCE DEPARTMENT	905	815	90
HUMAN RESOURCES	877	480	397
PURCHASING	144	144	0
INFORMATION SYSTEMS	3,758	379	3,379
PRINTING/MAIL SERVICE	289	194	95
CORPORATION COUNSEL	403	308	95
COUNTY TREASURER	10,405	633	9,772
FAMILY COURT	1,185	430	755
SHERIFF'S DEPARTMENT	9,822	6,771	3,051
CHILD SUPPORT	3,260	1,803	1,457
HUMAN SERVICES	25,117	19,202	5,915
RIDGEWOOD	11,696	8,380	3,316
DETENTION CENTER	1,883	1,501	382
COUNTY JAIL	7,371	6,335	1,036
COUNTY CLERK	2,914	198	2,716
DISTRICT ATTORNEY	1,484	1,292	192
VICTIMS/WITNESS	342	321	21
VICTIM ADVOCATE	76	44	32
EMERGENCY	293	171	122
CENTRAL COURTS	11,106	8,699	2,407
CODE ADMINISTRATION	4,059	461	3,598
UW EXTENSION	832	211	621
PARKS	5,520	2,204	3,316
HIGHWAY	5,049	4,794	255
LAND CONSERVATION	1,036	212	824
OTHER DEPARTMENTS	5,796	2,464	3,332

**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Schedule .5 - Allocation Summary**  
**For Department COUNTY TREASURER**

Receiving Department	Total	BANKING	GENERAL RECEIPTS
Direct Billed	0	0	0
Total	<u>117,715</u>	<u>70,419</u>	<u>47,296</u>



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**FAMILY COURT COMMISSIONER**

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Fiscal 2009

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

**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Schedule .2 - Costs To Be Allocated**  
**For Department FAMILY COURT COMMISSIONER**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	691,668			691,668
BUILDING USE	28,052	6	28,058	
EQUIPMENT USE	929	6	935	
INSURANCE	32	10	42	
MAINTENANCE	49,486	1,594	51,080	
COUNTY EXECUTIVE	1,538	374	1,912	
FINANCE DEPARTMENT	5,893	2,612	8,505	
HUMAN RESOURCES	3,675	724	4,399	
PURCHASING DEPARTMENT	618	206	824	
INFORMATION SYSTEMS	3,906	214	4,120	
PRINTING/MAIL SERVICE	1,838	63	1,901	
COUNTY TREASURER	1,125	60	1,185	
Total Allocated Additions:	97,092	5,869	102,961	102,961
Total To Be Allocated:	788,760	5,869		794,629



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department FAMILY COURT COMMISSIONER**

	Total	General & Admin	CHILD SUPPORT	GENERAL GOVT
<b>Wages &amp; Benefits</b>				
SALARIES & WAGES	317,078	0	125,991	191,087
FRINGE BENEFITS	123,919	0	46,906	77,013
<b>Other Expense &amp; Cost</b>				
CONTRACTED SERVICES	142,641	0	0	142,641
TELEPHONE	1,478	0	0	1,478
PUBLIC LIABILITY INS	3,964	0	1,575	2,389
TRAVEL	2,554	0	0	2,554
TRAINING	2,770	0	1,005	1,765
OFFICE SUPPLIES	1,459	0	493	966
COPY COST	3,584	0	37	3,547
PRINTING	894	0	198	696
PUBLICATIONS/LIBRARY	496	0	194	302
POSTAGE	4,767	0	0	4,767
DUES	901	0	368	533
COMMISSIONERS	84,264	0	61,994	22,270
TEMP HELP	744	0	0	744
EQUIPMENT	155	0	0	155
<b>Departmental Totals</b>				
Total Expenditures	691,668	0	238,761	452,907
<b>Deductions</b>				
Total Deductions	0	0	0	0
<b>Functional Cost</b>				
Functional Cost	691,668	0	238,761	452,907
<b>Allocation Step 1</b>				
Inbound- FINANCE DEPARTMENT: BUDGET	892	0	56	836
Inbound- FINANCE DEPARTMENT: ACCOUNTING	3,647	0	228	3,419
Inbound- FINANCE DEPARTMENT: AUDIT	656	0	44	612
Inbound- FINANCE DEPARTMENT: COPIER POOL	( 1,080)	0	( 92)	( 988)
Inbound- PRINTING/MAIL SERVICE: PRINTING	412	0	18	394
Inbound- COUNTY TREASURER: BANKING	412	0	5	407
Inbound- All Others	92,153	92,153	0	0
Reallocate Admin Costs		( 92,153)	31,620	60,533
Unallocated Costs	( 518,120)	0	0	( 518,120)
1st Allocation	270,640	0	270,640	0



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department FAMILY COURT COMMISSIONER**

	Total	General & Admin	CHILD SUPPORT	GENERAL GOVT
<b>Allocation Step 2</b>				
Inbound- FINANCE DEPARTMENT: BUDGET	51	0	3	48
Inbound- FINANCE DEPARTMENT: ACCOUNTING	1,185	0	74	1,111
Inbound- FINANCE DEPARTMENT: AUDIT	37	0	3	34
Inbound- FINANCE DEPARTMENT: COPIER POOL	745	0	64	681
Inbound- PRINTING/MAIL SERVICE: PRINTING	14	0	1	13
Inbound- COUNTY TREASURER: BANKING	18	0	0	18
Inbound- All Others	3,819	3,819	0	0
Reallocate Admin Costs		( 3,819)	1,310	2,509
Unallocated Costs	( 4,414)	0	0	( 4,414)
2nd Allocation	1,455	0	1,455	0
<b>Total For 13 FAMILY COURT COMMISSIONER</b>				
Total Allocated	272,095	0	272,095	0



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department FAMILY COURT COMMISSIONER**

Activity - CHILD SUPPORT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHILD SUPPORT	100.00	100.0000	270,640	-238,760	31,880	1,455	33,335
SubTotal	100.00	100.0000	270,640	-238,760	31,880	1,455	33,335
Direct Billed				238,760	238,760		238,760
<b>TOTAL</b>	<b>100.00</b>	<b>100.0000</b>	<b>270,640</b>		<b>270,640</b>	<b>1,455</b>	<b>272,095</b>

Allocation Basis: 100% ALLOCATION TO CHILD SUPPORT

Allocation Source: CHILD SUPPORT EXPENDITURE REPORTS/COUNTY FINANCIAL RECORDS



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Schedule .5 - Allocation Summary**  
**For Department FAMILY COURT COMMISSIONER**

Receiving Department	Total	CHILD SUPPORT
CHILD SUPPORT	33,335	33,335
Direct Billed	238,760	238,760
Total	<u>272,095</u>	<u>272,095</u>





**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**SHERIFF'S DEPARTMENT**

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Fiscal 2009

In addition to the normal functions of the office, the Sheriff's Department provides direct support, under a cooperative agreement, to the Child Support Program. Costs for the services, provided by the Special Investigative Unit of the Sheriff's Department, have been identified from the direct billings and segregated into the function entitled "Child Support". Costs are allocated directly to the program.

Previously billed amounts have been properly offset against allocated costs. Costs for new equipment have been eliminated from both the direct-billed amounts and the direct-billed credit.

Ref.: 2 CFR 225, Attachment B, Sections 10 and 23.

**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Schedule .2 - Costs To Be Allocated**  
**For Department SHERIFF'S DEPARTMENT**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	12,218,046			12,218,046
CAPITAL/VEHICLE OUTLAY	( 316)			
Total Deductions:	( 316)			( 316)
BUILDING USE	122,384	27	122,411	
EQUIPMENT USE	4,645	29	4,674	
INSURANCE	13,454	4,190	17,644	
MAINTENANCE	161,893	4,936	166,829	
COUNTY EXECUTIVE	22,957	5,578	28,535	
FINANCE DEPARTMENT	38,453	16,496	54,949	
HUMAN RESOURCES	111,852	21,969	133,821	
PURCHASING DEPARTMENT	14,303	4,757	19,060	
INFORMATION SYSTEMS	212,992	11,738	224,730	
PRINTING/MAIL SERVICE	3,316	113	3,429	
CORPORATION COUNSEL	30,949	1,272	32,221	
COUNTY TREASURER	9,369	453	9,822	
Total Allocated Additions:	746,567	71,558	818,125	818,125
Total To Be Allocated:	12,964,297	71,558		13,035,855



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department SHERIFF'S DEPARTMENT**

	Total	General & Admin	CHILD SUPPORT	GENERAL GOVT
<b>Wages &amp; Benefits</b>				
SALARIES & WAGES	7,350,257	92,335	110,436	7,147,486
FRINGE BENEFITS	4,075,903	51,202	50,252	3,974,449
<b>Other Expense &amp; Cost</b>				
CONTRACTED SERVICES	90,240	0	0	90,240
MEDICAL	5,566	0	0	5,566
TEMPORARY HELP	60	0	0	60
CONSULTANTS	122	0	0	122
VEHICLE REPAIRS	101,419	0	0	101,419
EQUIPMENT REPAIRS	36,841	0	0	36,841
EQUIPMENT LEASES	14,448	0	0	14,448
VEHICLE MAINTENANCE	284,368	0	0	284,368
TELEPHONE	35,785	0	0	35,785
PUBLIC LIABILITY EXPENSE	121,023	0	1,657	119,366
TRAVEL	9,555	0	0	9,555
TRAINING	19,885	0	0	19,885
CONFERENCES	14,885	0	0	14,885
OFFICE SUPPLIES	13,490	0	0	13,490
COPY COSTS	4,312	0	0	4,312
PRINTING	3,158	0	0	3,158
PUBLICATIONS	883	0	0	883
POSTAGE	7,192	0	0	7,192
DUES	1,625	0	0	1,625
SPECIAL INVESTIGATION	1,938	0	0	1,938
EQUIPMENT	9,286	0	0	9,286
MATERIALS	15,489	0	0	15,489
ELECTRIC RADIO TOWER	0	0	0	0
*CAPITAL/VEHICLE OUTLAY	316	316	0	0
INTEREST EXPENSE	0	0	0	0
PISTOL RANGE	0	0	0	0
PATROL STATION	0	0	0	0
WATER PATROL	0	0	0	0
GRANTS	0	0	0	0
NON LAPSING	0	0	0	0
COURT SECURITY	0	0	0	0
METRO DRUG	0	0	0	0
FED TASK FORCE GRANT	0	0	0	0
STATE TASK FORCE GRANT	0	0	0	0
CEASE GRANT	0	0	0	0



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department SHERIFF'S DEPARTMENT**

	Total	General & Admin	CHILD SUPPORT	GENERAL GOV'T
WELFARE FRAUD	0	0	0	0
<b>Departmental Totals</b>				
Total Expenditures	12,218,046	143,853	162,345	11,911,848
<b>Deductions</b>				
Total Deductions	( 316)	( 316)	0	0
 Functional Cost	 12,217,730	 143,537	 162,345	 11,911,848
<b>Allocation Step 1</b>				
Inbound- INSURANCE: PROPERTY INS	9,707	0	0	9,707
Inbound- INSURANCE: BOILER INS	2,862	0	0	2,862
Inbound- MAINTENANCE: PATROL STATION	28,481	0	0	28,481
Inbound- FINANCE DEPARTMENT: BUDGET	3,417	3,399	18	0
Inbound- FINANCE DEPARTMENT: ACCOUNTING	4,884	4,858	26	0
Inbound- FINANCE DEPARTMENT: AUDIT	2,527	2,513	14	0
Inbound- PURCHASING DEPARTMENT: PURCHASING SVCS	14,303	14,230	73	0
Inbound- COUNTY TREASURER: BANKING	6,487	6,478	9	0
Inbound- All Others	673,899	673,899	0	0
Reallocate Admin Costs		( 848,914)	11,385	837,529
Unallocated Costs	( 12,790,427)	0	0	( 12,790,427)
1st Allocation	173,870	0	173,870	0
<b>Allocation Step 2</b>				
Inbound- INSURANCE: PROPERTY INS	3,023	0	0	3,023
Inbound- INSURANCE: BOILER INS	891	0	0	891
Inbound- MAINTENANCE: PATROL STATION	332	0	0	332
Inbound- FINANCE DEPARTMENT: BUDGET	195	194	1	0
Inbound- FINANCE DEPARTMENT: ACCOUNTING	1,587	1,578	9	0
Inbound- FINANCE DEPARTMENT: AUDIT	144	143	1	0
Inbound- PURCHASING DEPARTMENT: PURCHASING SVCS	4,757	4,733	24	0
Inbound- COUNTY TREASURER: BANKING	284	284	0	0
Inbound- All Others	60,345	60,345	0	0
Reallocate Admin Costs		( 67,277)	902	66,375
Unallocated Costs	( 70,621)	0	0	( 70,621)
2nd Allocation	937	0	937	0



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department SHERIFF'S DEPARTMENT**

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	Total	General & Admin	CHILD SUPPORT	GENERAL GOVT
<b>Total For 14 SHERIFF'S DEPARTMENT</b>				
Total Allocated	174,807	0	174,807	0



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department SHERIFF'S DEPARTMENT**

Activity - CHILD SUPPORT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHILD SUPPORT	100.00	100.0000	173,870	-162,345	11,525	937	12,462
SubTotal	100.00	100.0000	173,870	-162,345	11,525	937	12,462
Direct Billed				162,345	162,345		162,345
<b>TOTAL</b>	<b>100.00</b>	<b>100.0000</b>	<b>173,870</b>		<b>173,870</b>	<b>937</b>	<b>174,807</b>

Allocation Basis: 100% ALLOCATION TO CHILD SUPPORT

Allocation Source: CHILD SUPPORT EXPENDITURE REPORTS/COUNTY FINANCIAL RECORDS



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Schedule .5 - Allocation Summary**  
**For Department SHERIFF'S DEPARTMENT**

Receiving Department	Total	CHILD SUPPORT
CHILD SUPPORT	12,462	12,462
Direct Billed	162,345	162,345
Total	<u>174,807</u>	<u>174,807</u>



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**CENTRAL COURTS**

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Fiscal 2009

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.



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Schedule .2 - Costs To Be Allocated**  
**For Department CENTRAL COURTS**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,263,290			3,263,290
Cpaital Outlay- Equip	( 380)			
Total Deductions:	( 380)			( 380)
BUILDING USE	414,011	93	414,104	
EQUIPMENT USE	7,553	45	7,598	
INSURANCE	221	69	290	
MAINTENANCE	526,847	17,729	544,576	
COUNTY EXECUTIVE	7,469	1,815	9,284	
FINANCE DEPARTMENT	176,219	48,713	224,932	
HUMAN RESOURCES	25,722	5,065	30,787	
PURCHASING DEPARTMENT	3,943	1,311	5,254	
INFORMATION SYSTEMS	16,745	899	17,644	
PRINTING/MAIL SERVICE	17,394	593	17,987	
CORPORATION COUNSEL	2,886	119	3,005	
COUNTY TREASURER	10,608	498	11,106	
Total Allocated Additions:	<u>1,209,618</u>	<u>76,949</u>	<u>1,286,567</u>	<u>1,286,567</u>
Total To Be Allocated:	<u><u>4,472,528</u></u>	<u><u>76,949</u></u>		<u><u>4,549,477</u></u>



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department CENTRAL COURTS**

	Total	General & Admin	CHILD SUPPORT	GENERAL GOV'T
<b>Wages &amp; Benefits</b>				
SALARIES & WAGES	1,324,117	0	80,413	1,243,704
FRINGE BENEFITS	630,223	0	40,576	589,647
<b>Other Expense &amp; Cost</b>				
Microfilm	300	0	0	300
Court Commissioners	16,391	0	0	16,391
Jury	147,815	0	0	147,815
Attorneys	157,605	0	0	157,605
Guardian AD Litem	316,339	0	0	316,339
Court reporters	38,173	0	0	38,173
Interpreters	76,928	0	0	76,928
Transcripts	23,407	0	0	23,407
Psychologist	96,035	0	0	96,035
Psychiatric	61,655	0	0	61,655
Temp Help	186,930	0	19,952	166,978
Equip Repairs	4,758	0	0	4,758
Witness Fees	7,884	0	0	7,884
Process Fees	8,287	0	0	8,287
Telephone	10,653	0	0	10,653
Public Liability Exp	16,553	0	1,005	15,548
Advertising	0	0	0	0
Travel	2,183	0	0	2,183
Training	2,853	0	0	2,853
Office Suuplies	29,546	0	1,829	27,717
Copy / Printing	25,945	0	0	25,945
Publications	33,583	0	0	33,583
Postage	34,000	0	0	34,000
Dues	536	0	0	536
Court Ordered Exp	10,211	0	0	10,211
*Cpaital Outlay- Equip	380	380	0	0
<b>Departmental Totals</b>				
Total Expenditures	3,263,290	380	143,775	3,119,135



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department CENTRAL COURTS**

	Total	General & Admin	CHILD SUPPORT	GENERAL GOVT
<b>Deductions</b>				
Total Deductions	( 380)	( 380)	0	0
Functional Cost	3,262,910	0	143,775	3,119,135
<b>Allocation Step 1</b>				
Inbound- All Others	1,209,618	1,209,618	0	0
Reallocate Admin Costs		( 1,209,618)	53,299	1,156,319
Unallocated Costs	( 4,275,454)	0	0	( 4,275,454)
1st Allocation	197,074	0	197,074	0
<b>Allocation Step 2</b>				
Inbound- All Others	76,949	76,949	0	0
Reallocate Admin Costs		( 76,949)	3,391	73,558
Unallocated Costs	( 73,558)	0	0	( 73,558)
2nd Allocation	3,391	0	3,391	0
<b>Total For 27 CENTRAL COURTS</b>				
Total Allocated	200,465	0	200,465	0



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Schedule .4 - Detail Activity Allocations**  
**For Department CENTRAL COURTS**

Activity - CHILD SUPPORT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHILD SUPPORT	100.00	100.0000	197,074	-143,775	53,299	3,391	56,690
SubTotal	100.00	100.0000	197,074	-143,775	53,299	3,391	56,690
Direct Billed				143,775	143,775		143,775
TOTAL	100.00	100.0000	197,074		197,074	3,391	200,465

Allocation Basis: 100% ALLOCATION TO CHILD SUPPORT

Allocation Source: CHILD SUPPORT EXPENDITURE REPORTS/COUNTY FINANCIAL RECORDS



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Schedule .5 - Allocation Summary**  
**For Department CENTRAL COURTS**

Receiving Department	Total	CHILD SUPPORT
CHILD SUPPORT	56,690	56,690
Direct Billed	143,775	143,775
Total	<u>200,465</u>	<u>200,465</u>

