

A Cost Allocation Plan For

RACINE COUNTY, WISCONSIN

Actual FY 2011



Racine County Wisconsin

Since 1836

Submitted by

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INTRODUCTION

A cost allocation plan (CAP) distributes central service overhead departments or budget costs. Central services are those administrative units that mainly provide services to other governmental departments and not to the general public. Examples include a government's chief executive, purchasing, data processing, attorney, etc. Examples of operating departments include: parks and recreation, planning, law enforcement, transportation, etc.

USES OF COST ALLOCATION PLANS

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

- Claiming indirect costs associated with federal programs.
- Charging enterprise funds for services provided by the general fund.
- Determining the full costs of departments providing user fee related services to the public.
- Obtaining management information related to how the agency carries out its programs.

As the above indicates, most agencies prepare a CAP to recover general fund dollars. 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, considerable valuable management information is also developed. In an effort to manage programs better, more agencies are utilizing this information.

METHODOLOGY

This cost allocation plan 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 or indirect costs; in no case have costs charged as direct costs to programs been included as indirect costs. Actual expenditures 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 departments that receive benefits. The system may allocate costs through one to nine allocations. For most situations, we find two allocations to be adequate. The double step-down procedure initially requires a sequential ordering of departments. Department indirect cost allocations are then made in order selected to all benefiting departments, including cross allocations to other central service departments. To the degree that central services benefit other central services, 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, interest expense, and 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 services made subsequent to that 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 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 sections of the Plan:

SUMMARY DATA - four summary schedules are provided at the beginning of the Plan.

1. Allocated Costs by Department (Schedule A) - provides the costs allocated from each central service department to each operating department. 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.
2. Summary of Allocated Costs (Schedule C) - provides a summary of the costs allocated from each central service department and the costs allocated to each operating department. Both the central service and operating departments are shown on the left of the page with a total at the right and bottom of the page.
3. Summary of Allocation Bases (Schedule E) - provides the bases used to allocate the costs for each function of every central service department.

SECTIONS - sections on each central service department are presented in the following format:

1. Nature and Extent of Services - a narrative description of the central service and each function that was identified. Also described are the allocation bases used for each function and other relevant information on expenditures.
2. Costs to be Allocated - presents the total costs to be allocated based on actual expenditures from the financial statements. Allocated additions represent costs allocated to a central service from other central service departments.
3. Costs to be Allocated by Function - costs for each department are functionalized to the extent deemed necessary to insure the application of allocation bases which most closely correlate with the benefits derived to receiving departments. Total costs allocated are the same as reflected on the previous schedule. Functions of the department are listed across the top of the page and a detailed schedule is provided on each function.
4. Detail Allocation - detailed schedule of the allocation of each function is provided on all allocated functions except for General Administration. Costs of General Administration are re-allocated to all other departmental functions based on functional costs.
5. Department Cost Allocation Summary - the last schedule in each department provides a summary of the costs allocated by function. The departments that received allocations are listed on the left side of the page and the central service functions are listed across the top.

CERTIFICATE OF INDIRECT COSTS

This is to certify that I have reviewed the indirect cost rate plan submitted herewith and to the best of my knowledge and belief.

(1) All costs included in this plan dated _____ to establish cost allocations or billings for the period from January 1, 2011 to December 31, 2011, are allowable in accordance with the requirements of the Federal awards(s) to which they apply and OMB Circular A-87, "Cost Principles for State and Local Governments." Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

(2) All costs included in this proposal are properly allocable to federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements 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 and the Federal Government will be notified of any accounting changes that would affect the predetermined rate.

I declare that the foregoing is true and correct.

Government Unit: _____

Signature: _____

Name of Official: _____

Title: _____

Date of Execution: _____

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Indirect Cost Allocation Plan
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RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Allocated Costs By Department

* Group

Central Service Departments	Child Support	Communications	Human Services	Ridgewood	Detention Center	County Jail	County Board
Building Depreciation	0	0	148,646	0	83,364	989,276	2,392
Equipment Depreciation	0	0	0	0	0	0	0
Insurance	208	373	1,101	1,156	145	748	177
Maintenance	0	0	309,923	0	170,824	1,310,549	6,914
County Executive	2,994	3,077	18,133	8,418	3,764	6,677	0
Information Systems	111,740	10,744	440,513	148,270	4,298	135,377	4,298
Finance Department	33,207	21,294	235,612	105,287	8,374	63,276	8,933
Human Resources	24,315	45,955	135,448	141,981	17,918	96,427	21,850
Printing/Mail Service	10,234	68	48,288	4,796	0	2,137	12,383
Corporation Counsel	2,871	0	229,846	21,120	0	22,382	0
County Treasurer	2,671	2,522	23,538	11,484	984	6,770	664
Central Courts	165,972	0	0	0	0	0	0
Sheriff's Department	7,885	0	0	0	0	0	0
Total Allocated	362,097	84,033	1,591,048	442,512	289,671	2,633,619	57,611
Roll Forward	118,284	0	260,584	0	0	0	0
Cost With Roll Forward	480,381	84,033	1,851,632	442,512	289,671	2,633,619	57,611
Adjustments	0	0	0	0	0	0	0
Proposed Costs	480,381	84,033	1,851,632	442,512	289,671	2,633,619	57,611



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Allocated Costs By Department

* Group

Central Service Departments	Register of Deeds	County Clerk	District Attorney	Victim Witness	Victim Advocate	Emergency Management	Planning & Development
Building Depreciation	14,065	5,190	18,197	10,076	726	13,244	0
Equipment Depreciation	0	0	0	0	0	0	0
Insurance	42	30	80	43	8	8	54
Maintenance	40,655	15,001	52,600	29,124	2,099	17,545	0
County Executive	0	1,984	1,660	444	0	2,225	1,539
Information Systems	25,416	12,893	0	0	0	4,298	25,786
Finance Department	7,203	8,455	29,150	4,933	966	2,302	7,032
Human Resources	5,161	3,751	9,774	5,333	959	959	6,666
Printing/Mail Service	2,576	20,107	3,929	1,847	333	30	1,130
Corporation Counsel	0	28,063	1,669	0	0	1,669	0
County Treasurer	2,374	1,307	1,605	412	71	157	829
Central Courts	0	0	0	0	0	0	0
Sheriff's Department	0	0	0	0	0	0	0
Total Allocated	97,492	96,781	118,664	52,212	5,162	42,437	43,036
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	97,492	96,781	118,664	52,212	5,162	42,437	43,036
Adjustments	0	0	0	0	0	0	0
Proposed Costs	97,492	96,781	118,664	52,212	5,162	42,437	43,036



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Allocated Costs By Department

* Group

Central Service Departments	Harbor / Marina	UW Extension	Parks	Highway	Land Conservation	Lakeshores Library	Workforce Development
Building Depreciation	0	0	0	0	0	0	117,975
Equipment Depreciation	0	0	0	0	0	0	0
Insurance	0	0	65	510	23	0	0
Maintenance	0	0	0	0	0	0	241,748
County Executive	6,962	889	3,320	3,764	0	769	0
Information Systems	0	27,935	2,148	38,680	8,595	0	0
Finance Department	0	6,527	29,403	106,191	7,550	0	0
Human Resources	0	0	5,535	62,808	2,878	0	0
Printing/Mail Service	0	3,971	226	556	295	0	0
Corporation Counsel	1,669	0	11,209	25,948	0	0	0
County Treasurer	0	393	2,666	7,137	1,436	0	0
Central Courts	0	0	0	0	0	0	0
Sheriff's Department	0	0	0	0	0	0	0
Total Allocated	8,631	39,715	54,572	245,594	20,777	769	359,723
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	8,631	39,715	54,572	245,594	20,777	769	359,723
Adjustments	0	0	0	0	0	0	0
Proposed Costs	8,631	39,715	54,572	245,594	20,777	769	359,723



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Allocated Costs By Department

* Group

Central Service Departments	Real Estate	Veterans Service	Medical Examiner	Central Court Direct	Other Departments	SubTotal	Direct Billed
Building Depreciation	3,939	2,358	458	0	28,868	1,438,774	0
Equipment Depreciation	0	0	0	0	0	0	0
Insurance	23	11	16	0	220	5,041	0
Maintenance	11,385	4,831	1,323	0	82,242	2,296,763	0
County Executive	0	0	0	0	35,748	102,367	0
Information Systems	6,446	4,298	4,298	0	0	1,016,033	0
Finance Department	2,267	2,489	7,033	0	202,619	900,103	0
Human Resources	2,753	1,391	1,966	0	0	593,828	0
Printing/Mail Service	2,649	575	186	0	0	116,316	0
Corporation Counsel	0	0	0	0	72,539	418,985	0
County Treasurer	299	171	471	0	21,153	89,114	0
Central Courts	0	0	0	1,214,465	0	1,380,437	0
Sheriff's Department	0	0	0	0	0	7,885	0
Total Allocated	29,761	16,124	15,751	1,214,465	443,389	8,365,646	0
Roll Forward	0	0	0	0	0	378,868	0
Cost With Roll Forward	29,761	16,124	15,751	1,214,465	443,389	8,744,514	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	29,761	16,124	15,751	1,214,465	443,389	8,744,514	0



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Allocated Costs By Department

* Group

Central Service Departments	Unallocated	Total
Building Depreciation	0	1,438,774
Equipment Depreciation	0	0
Insurance	0	5,041
Maintenance	122,768	2,419,531
County Executive	104,535	206,902
Information Systems	0	1,016,033
Finance Department	0	900,103
Human Resources	10,347	604,175
Printing/Mail Service	0	116,316
Corporation Counsel	0	418,985
County Treasurer	451,148	540,262
Central Courts	0	1,380,437
Sheriff's Department	24,447,328	24,455,213
Total Allocated	25,136,126	33,501,772
Roll Forward	0	378,868
Cost With Roll Forward	25,136,126	33,880,640
Adjustments	0	0
Proposed Costs	25,136,126	33,880,640



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
Building Depreciation	0	2,003,582	
Equipment Depreciation	0	130,026	
Insurance	34,110	0	
Maintenance	3,222,947	0	
County Executive	237,186	0	
Information Systems	1,223,280	(24,273)	
Finance Department	1,139,373	(12,719)	
Human Resources	709,069	0	
Printing/Mail Service	113,119	0	
Corporation Counsel	545,298	0	
County Treasurer	450,115	0	
Central Courts	4,056,637	(4,056,637)	
Sheriff's Department	23,917,819	(187,160)	
Child Support			362,097
Communications			84,033
Human Services			1,591,048
Ridgewood			442,512
Detention Center			289,671
County Jail			2,633,619
County Board			57,611
Register of Deeds			97,492
County Clerk			96,781
District Attorney			118,664
Victim Witness			52,212
Victim Advocate			5,162
Emergency Management			42,437
Planning & Development			43,036
Harbor / Marina			8,631
UW Extension			39,715
Parks			54,572
Highway			245,594
Land Conservation			20,777
Lakeshores Library			769
Workforce Development			359,723
Real Estate			29,761
Veterans Service			16,124
Medical Examiner			15,751



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated	Deviation
Central Court Direct			1,214,465	
Other Departments			443,389	
Direct Billed Total			0	
Unallocated Total			25,136,126	
Totals	<u>35,648,953</u>	<u>(2,147,181)</u>	<u>33,501,772</u>	0

RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
Building Depreciation		
1.4.1 Courthouse	Usable Square Footage of Occupied Space	County Blueprints / Buildings & Facilities Records
1.4.2 Law Enf Center	Usable Square Footage of Occupied Space	County Blueprints / Buildings & Facilities Records
1.4.3 Burlington Center	Usable Square Footage of Occupied Space	County Blueprints / Buildings & Facilities Records
1.4.4 Service Center	Usable Square Footage of Occupied Space	County Blueprints / Human Services Records
Equipment Depreciation		
2.4.1 Equipment	Depreciation Expense by Department	County Fixed Asset Rrecords
2.4.2 Interest Expense	Direct Allocation to Benefiting Departments	County Financial Records
Insurance		
3.4.1 Property Insurance	Value of Buildings & Contents by Building/Department	Statement of Values / Insurance Records
3.4.2 Boiler Insurance	Value of Buildings by Building / Department	Statement of Values / Insurance Records
3.4.3 Employee Insurance	Number of FTE's by Department	County Payroll Register
Maintenance		
4.4.1 Courthouse	Usable Square Footage of Occupied Space	County Blueprints / Buildings & Facilities Records
4.4.2 Law Enf Center	Usable Square Footage of Occupied Space	County Blueprints / Buildings & Facilities Records
4.4.3 Service Center	Usable Square Footage of Occupied Space	County Blueprints / Human Services Records
4.4.4 Burlington Center	Usable Square Footage of Occupied Space	County Blueprints / Buildings & Facilities Records
County Executive		
5.4.1 Executive Administration	Salary Cost of Effort Expended by Department	County Executive & Staff
Information Systems		
6.4.1 DP Services	Number of PC's per Department	Information Systems Department Records
6.4.2 Specific IS Costs	Allocated to Benefiting Departments Based on Actual Cost	Analysis of Accounts in IS
Finance Department		
7.4.1 Budget	Number of Expenditure Transactions by Department	County Financial Records
7.4.2 Accounting	Number of Expenditure Transactions by Department - Weighted	County Financial Records
7.4.3 Payroll	Number of Payroll Checks by Department - Weighted	County Financial Records
7.4.4 Purchasing	Number of Purchase Order Transactions by Department	County Financial Records
7.4.5 Audit	Number of General Checks by Department	County Financial Records
7.4.6 Receipts	Number of Receipt Transactions by Department	County Financial Transactions
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7.4.8 Print Shop	Printing Charges by Department	County Financial Records



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
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Human Resources		
8.4.1 Personnel Admin	Number of FTE's by Department	County Payroll Register
8.4.2 Civil Service	FTE Count for Sheriff and Jail Departments	County Payroll Register
Printing/Mail Service		
9.4.1 Printing	Printing Charges by Department	County Financial Records
9.4.2 Postage / Mail Svcs	Postage Charges by Department	County Financial Records
Corporation Counsel		
10.4.1 Legal Services	Salary Cost of Effort Expended by Department	Corporation Counsel and Staff
County Treasurer		
11.4.1 Banking	Total General and Payroll Checks by Department	County Financial Records
11.4.2 General Receipts	Number of Receipt Transactions by Department	County Financial Transactions
Central Courts		
12.4.1 Child Support	Exclusive Allocation to Child Support	Exclusive Allocation
12.4.2 Circuit Court Direct	Exclusive Allocation to Central Court Direct	Exclusive Allocation
Sheriff's Department		
13.4.1 Child Support	Exclusive Allocation to Child Support	Exclusive Allocation



**RACINE COUNTY, WISCONSIN
BUILDING DEPRECIATION
NATURE AND EXTENT OF SERVICES**

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

The Racine county Courthouse was built in 1930. The depreciation cost of the building in 2011 is \$166,906 and is allocated to departments in the Courthouse based on usable square footage of occupied space. Additionally, interest expense on bonds issued to pay for upgrades to the Courthouse is allowable. The 2011 interest expense of \$66,860 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 depreciation cost of the building in 2011 is \$703,234 and is allocated to departments based on the usable square footage of occupied space. Additionally, interest expense on bonds issued to improve security features in the Law Enforcement Center is allowable. The 2011 interest expense of \$704,447 is allocated accordingly.

The Burlington Center, or Western Racine County Service Center (WRCSC), was purchased by the County in 1990 for \$465,079. Subsequent improvements through 2011 have brought the 2011 depreciation amount to \$16,090 is allocated based on usable square footage of occupied space.

The County purchased the Racine County Service Center (RCSC) in 1994 to house the Human Services Department and Juvenile Detention Center. Additionally, the facility houses the Workforce Development Center. The depreciation cost of the building in 2011 is \$343,588 and is allocated to departments based on usable square footage of occupied space. Additionally, interest expense on bonds issued to pay for the purchase and renovation of the structure is allowable. The 2011 interest expense of \$2,457 is allocated accordingly.

RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department Building Depreciation

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
Total Allocated Additions:			<u>0</u>	0
Building Depreciation	1,229,818			
Interest Expense	773,764			
Total Departmental Cost Adjustments:	<u>2,003,582</u>			<u>2,003,582</u>
Total To Be Allocated:	<u>2,003,582</u>	<u>0</u>	<u>2,003,582</u>	<u>2,003,582</u>



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department Building Depreciation

	Total	General & Admin	Courthouse	Law Enf Center	Burlington Center
Departmental Totals					
Total Expenditures	0	0	0	0	0
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
Building Depreciation	1,229,818	0	166,906	703,234	16,090
Interest Expense	773,764	0	66,860	704,447	0
Functional Cost	2,003,582	0	233,766	1,407,681	16,090
Allocation Step 1					
1st Allocation	2,003,582	0	233,766	1,407,681	16,090
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 01 Building Depreciation					
Total Allocated	2,003,582	0	233,766	1,407,681	16,090



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department Building Depreciation

	Service Center
Departmental Totals	
Total Expenditures	0
Deductions	
Total Deductions	0
Cost Adjustments	
Building Depreciation	343,588
Interest Expense	2,457
Functional Cost	346,045
Allocation Step 1	
1st Allocation	346,045
Allocation Step 2	
2nd Allocation	0
Total For 01 Building Depreciation	
Total Allocated	346,045



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation

Activity - Courthouse

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Maintenance	1,650.50	2.1541	5,036		5,036		5,036
County Executive	370.00	0.4829	1,129		1,129		1,129
Information Systems	6,621.50	8.6418	20,202		20,202		20,202
Finance Department	2,377.00	3.1023	7,252		7,252		7,252
Human Resources	120.00	0.1566	366		366		366
Printing/Mail Service	2,227.00	2.9065	6,794		6,794		6,794
Corporation Counsel	375.00	0.4894	1,144		1,144		1,144
County Treasurer	1,302.50	1.6999	3,974		3,974		3,974
Central Courts	34,366.00	44.8516	104,846		104,846		104,846
Sheriff's Department	600.00	0.7831	1,831		1,831		1,831
County Board	784.00	1.0232	2,392		2,392		2,392
Register of Deeds	4,610.00	6.0166	14,065		14,065		14,065
County Clerk	1,701.00	2.2200	5,190		5,190		5,190
District Attorney	5,964.50	7.7844	18,197		18,197		18,197
Victim Witness	3,302.50	4.3101	10,076		10,076		10,076
Victim Advocate	238.00	0.3106	726		726		726
Real Estate	1,291.00	1.6849	3,939		3,939		3,939
Medical Examiner	150.00	0.1958	458		458		458
Other Departments	8,571.00	11.1862	26,149		26,149		26,149
SubTotal	76,621.50	100.0000	233,766		233,766		233,766
Total	76,621.50	100.0000	233,766		233,766		233,766

Allocation Basis: Usable Square Footage of Occupied Space

Allocation Source: County Blueprints / Buildings & Facilities Records



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation

Activity - Law Enf Center

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Central Courts	43,542.77	20.4837	288,344		288,344		288,344
Sheriff's Department	17,640.50	8.2986	116,817		116,817		116,817
County Jail	149,390.00	70.2768	989,276		989,276		989,276
Emergency Management	2,000.00	0.9409	13,244		13,244		13,244
SubTotal	212,573.27	100.0000	1,407,681		1,407,681		1,407,681
Total	212,573.27	100.0000	1,407,681		1,407,681		1,407,681

Allocation Basis: Usable Square Footage of Occupied Space

Allocation Source: County Blueprints / Buildings & Facilities Records

RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation

Activity - Burlington Center

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Human Services	11,800	83.0986	13,371		13,371		13,371
Other Departments	2,400	16.9014	2,719		2,719		2,719
SubTotal	14,200	100.0000	16,090		16,090		16,090
Total	14,200	100.0000	16,090		16,090		16,090

Allocation Basis: Usable Square Footage of Occupied Space

Allocation Source: County Blueprints / Buildings & Facilities Records

RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation

Activity - Service Center

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Human Resources	1,767	2.0439	7,073		7,073		7,073
Human Services	33,796	39.0918	135,275		135,275		135,275
Detention Center	20,827	24.0905	83,364		83,364		83,364
Workforce Development	29,474	34.0925	117,975		117,975		117,975
Veterans Service	589	0.6813	2,358		2,358		2,358
SubTotal	86,453	100.0000	346,045		346,045		346,045
Total	86,453	100.0000	346,045		346,045		346,045

Allocation Basis: Usable Square Footage of Occupied Space

Allocation Source: County Blueprints / Human Services Records



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department Building Depreciation

Receiving Department	Total	Courthouse	Law Enf Center	Burlington Center	Service Center
Maintenance	5,036	5,036	0	0	0
County Executive	1,129	1,129	0	0	0
Information Systems	20,202	20,202	0	0	0
Finance Department	7,252	7,252	0	0	0
Human Resources	7,439	366	0	0	7,073
Printing/Mail Service	6,794	6,794	0	0	0
Corporation Counsel	1,144	1,144	0	0	0
County Treasurer	3,974	3,974	0	0	0
Central Courts	393,190	104,846	288,344	0	0
Sheriff's Department	118,648	1,831	116,817	0	0
Human Services	148,646	0	0	13,371	135,275
Detention Center	83,364	0	0	0	83,364
County Jail	989,276	0	989,276	0	0
County Board	2,392	2,392	0	0	0
Register of Deeds	14,065	14,065	0	0	0
County Clerk	5,190	5,190	0	0	0
District Attorney	18,197	18,197	0	0	0
Victim Witness	10,076	10,076	0	0	0
Victim Advocate	726	726	0	0	0
Emergency Management	13,244	0	13,244	0	0
Workforce Development	117,975	0	0	0	117,975
Real Estate	3,939	3,939	0	0	0
Veterans Service	2,358	0	0	0	2,358
Medical Examiner	458	458	0	0	0
Other Departments	28,868	26,149	0	2,719	0
Direct Billed	0	0	0	0	0
Total	2,003,582	233,766	1,407,681	16,090	346,045



**RACINE COUNTY, WISCONSIN
EQUIPMENT DEPRECIATION
NATURE AND EXTENT OF SERVICES**

Racine County maintains 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, these amounts are not charged to central service departments in the County financial reports. 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 2011 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 2011 of \$204 is allocated to benefiting central service departments.

RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department Equipment Depreciation

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
Total Allocated Additions:			<u>0</u>	0
Equipment Depreciation	129,822			
Interest Expense	204			
Total Departmental Cost Adjustments:	<u>130,026</u>			<u>130,026</u>
Total To Be Allocated:	<u><u>130,026</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>130,026</u></u>



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department Equipment Depreciation

	Total	General & Admin	Equipment	Interest Expense
Departmental Totals				
Total Expenditures	0	0	0	0
Deductions				
Total Deductions	0	0	0	0
Cost Adjustments				
Equipment Depreciation	129,822	0	129,822	0
Interest Expense	204	0	0	204
Functional Cost	130,026	0	129,822	204
Allocation Step 1				
1st Allocation	130,026	0	129,822	204
Allocation Step 2				
2nd Allocation	0	0	0	0
Total For 02 Equipment Depreciation				
Total Allocated	130,026	0	129,822	204



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department Equipment Depreciation

Activity - Equipment

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Maintenance	48,915	37.6785	48,915		48,915		48,915
Information Systems	71,383	54.9853	71,383		71,383		71,383
Finance Department	4,133	3.1836	4,133		4,133		4,133
Printing/Mail Service	3,693	2.8447	3,693		3,693		3,693
Central Courts	1,698	1.3079	1,698		1,698		1,698
SubTotal	129,822	100.0000	129,822		129,822		129,822
Total	129,822	100.0000	129,822		129,822		129,822

Allocation Basis: Depreciation Expense by Department

Allocation Source: County Fixed Asset Rrecords

RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department Equipment Depreciation

Activity - Interest Expense

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Information Systems	100	100.0000	204		204		204
SubTotal	100	100.0000	204		204		204
Total	100	100.0000	204		204		204

Allocation Basis: Direct Allocation to Benefiting Departments

Allocation Source: County Financial Records

RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department Equipment Depreciation

Receiving Department	Total	Equipment	Interest Expense
Maintenance	48,915	48,915	0
Information Systems	71,587	71,383	204
Finance Department	4,133	4,133	0
Printing/Mail Service	3,693	3,693	0
Central Courts	1,698	1,698	0
Direct Billed	0	0	0
Total	130,026	129,822	204



RACINE COUNTY, WISCONSIN
INSURANCE
NATURE AND EXTENT OF SERVICES

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 the public liability and vehicle insurance. Several departments are directly allocated/charged for their insurance coverages and thus receive no further allocation.

The cost 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 Center, and other facilities are allocated based on total building and contents values in those buildings.
- **Boiler Insurance.** Costs for boiler insurance coverages on the Courthouse, Law Enforcement Center, Burlington Center, and other facilities are allocated based on total building values in those buildings.
- **Employee Insurance.** These costs are allocated based on the number of employees by department.

RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department Insurance

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	34,110			34,110
Corporation Counsel		8,993	8,993	
Total Allocated Additions:		<u>8,993</u>	<u>8,993</u>	<u>8,993</u>
Total To Be Allocated:	<u>34,110</u>	<u>8,993</u>		<u>43,103</u>



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department Insurance

	Total	General & Admin	Property Insurance	Boiler Insurance	Employee Insurance
Other Expense & Cost					
Employee Insurance	5,028	0	0	0	5,028
Fire & Extended Insurance	21,951	0	21,951	0	0
Boiler Insurance	7,131	0	0	7,131	0
Departmental Totals					
Total Expenditures	34,110	0	21,951	7,131	5,028
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	34,110	0	21,951	7,131	5,028
Allocation Step 1					
1st Allocation	34,110	0	21,951	7,131	5,028
Allocation Step 2					
Inbound- All Others	8,993	8,993	0	0	0
Reallocate Admin Costs		(8,993)	5,787	1,880	1,326
2nd Allocation	8,993	0	5,787	1,880	1,326
Total For 03 Insurance					
Total Allocated	43,103	0	27,738	9,011	6,354



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department Insurance

Activity - Property Insurance

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Maintenance	130,258,482	92.0688	20,211		20,211	5,329	25,540
Sheriff's Department	11,048,627	7.8093	1,714		1,714	452	2,166
Child Support	57,109	0.0404	9		9	2	11
Parks	105,948	0.0749	16		16	4	20
Other Departments	9,351	0.0066	1		1		1
SubTotal	141,479,517	100.0000	21,951		21,951	5,787	27,738
Total	141,479,517	100.0000	21,951		21,951	5,787	27,738

Allocation Basis: Value of Buildings & Contents by Building/Department

Allocation Source: Statement of Values / Insurance Records



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department Insurance

Activity - Boiler Insurance

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Maintenance	109,473,813	93.6174	6,676		6,676	1,760	8,436
Sheriff's Department	4,624,379	3.9546	282		282	74	356
Other Departments	2,839,216	2.4280	173		173	46	219
SubTotal	116,937,408	100.0000	7,131		7,131	1,880	9,011
Total	116,937,408	100.0000	7,131		7,131	1,880	9,011

Allocation Basis: Value of Buildings by Building / Department

Allocation Source: Statement of Values / Insurance Records

RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department Insurance

Activity - Employee Insurance

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Maintenance	11.32	1.3882	70		70	18	88
County Executive	3.32	0.4071	20		20	5	25
Information Systems	4.87	0.5972	30		30	8	38
Finance Department	12.10	1.4839	75		75	20	95
Human Resources	5.99	0.7346	37		37	10	47
Printing/Mail Service	1.00	0.1226	6		6	2	8
Corporation Counsel	5.00	0.6132	31		31	8	39
County Treasurer	4.93	0.6046	30		30	8	38
Central Courts	35.31	4.3302	218		218	57	275
Sheriff's Department	116.95	14.3420	721		721	190	911
Child Support	25.35	3.1088	156		156	41	197
Communications	47.91	5.8754	295		295	78	373
Human Services	141.21	17.3170	871		871	230	1,101
Ridgewood	148.02	18.1521	914		914	242	1,156
Detention Center	18.68	2.2908	115		115	30	145
County Jail	96.09	11.7838	592		592	156	748
County Board	22.78	2.7936	140		140	37	177
Register of Deeds	5.38	0.6598	33		33	9	42
County Clerk	3.91	0.4795	24		24	6	30
District Attorney	10.19	1.2496	63		63	17	80
Victim Witness	5.56	0.6818	34		34	9	43
Victim Advocate	1.00	0.1226	6		6	2	8
Emergency Management	1.00	0.1226	6		6	2	8
Planning & Development	6.95	0.8523	43		43	11	54
Parks	5.77	0.7076	36		36	9	45
Highway	65.48	8.0300	404		404	106	510

RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department Insurance

Activity - Employee Insurance

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Land Conservation	3.00	0.3679	18		18	5	23
Real Estate	2.87	0.3520	18		18	5	23
Veterans Service	1.45	0.1778	9		9	2	11
Medical Examiner	2.05	0.2514	13		13	3	16
SubTotal	815.44	100.0000	5,028		5,028	1,326	6,354
Total	815.44	100.0000	5,028		5,028	1,326	6,354

Allocation Basis: Number of FTE's by Department

Allocation Source: County Payroll Register

RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department Insurance

Receiving Department	Total	Property Insurance	Boiler Insurance	Employee Insurance
Maintenance	34,064	25,540	8,436	88
County Executive	25	0	0	25
Information Systems	38	0	0	38
Finance Department	95	0	0	95
Human Resources	47	0	0	47
Printing/Mail Service	8	0	0	8
Corporation Counsel	39	0	0	39
County Treasurer	38	0	0	38
Central Courts	275	0	0	275
Sheriff's Department	3,433	2,166	356	911
Child Support	208	11	0	197
Communications	373	0	0	373
Human Services	1,101	0	0	1,101
Ridgewood	1,156	0	0	1,156
Detention Center	145	0	0	145
County Jail	748	0	0	748
County Board	177	0	0	177
Register of Deeds	42	0	0	42
County Clerk	30	0	0	30
District Attorney	80	0	0	80
Victim Witness	43	0	0	43
Victim Advocate	8	0	0	8
Emergency Management	8	0	0	8
Planning & Development	54	0	0	54
Parks	65	20	0	45
Highway	510	0	0	510
Land Conservation	23	0	0	23
Real Estate	23	0	0	23
Veterans Service	11	0	0	11
Medical Examiner	16	0	0	16
Other Departments	220	1	219	0



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department Insurance

Receiving Department	Total	Property Insurance	Boiler Insurance	Employee Insurance
Direct Billed	0	0	0	0
Total	<u>43,103</u>	<u>27,738</u>	<u>9,011</u>	<u>6,354</u>



RACINE COUNTY, WISCONSIN
MAINTENANCE
NATURE AND EXTENT OF SERVICES

The Maintenance Department contains the salaries and other operating costs for the facility maintenance and custodial care activities of Racine County. Costs have been distributed to functions and allocated as follows:

- **Courthouse.** Costs are allocated based on the usable square footage of occupied space by department.
- **Law Enforcement Center.** Costs are allocated based on the usable square footage of occupied space by department.
- **Service Center.** Costs are allocated based on the usable square footage of occupied space by department.
- **Burlington Center.** Costs are allocated based on the usable square footage of occupied space by department.
- **Other Buildings.** Any costs related to Other Buildings are not allocated.

RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department Maintenance

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,222,947			3,222,947
Building Depreciation	5,036		5,036	
Equipment Depreciation	48,915		48,915	
Insurance	26,957	7,107	34,064	
Maintenance		14,043	14,043	
County Executive		4,178	4,178	
Information Systems		8,118	8,118	
Finance Department		56,244	56,244	
Human Resources		10,425	10,425	
Printing/Mail Service		13	13	
Corporation Counsel		5,180	5,180	
County Treasurer		2,112	2,112	
Total Allocated Additions:	<u>80,908</u>	<u>107,420</u>	<u>188,328</u>	<u>188,328</u>
Total To Be Allocated:	<u><u>3,303,855</u></u>	<u><u>107,420</u></u>		<u><u>3,411,275</u></u>



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department Maintenance

	Total	General & Admin	Courthouse	Law Enf Center	Service Center
Wages & Benefits					
Salaries & Wages	667,667	224,603	95,944	261,659	67,902
Fringe Benefits	285,633	96,087	41,045	111,940	29,049
Other Expense & Cost					
Temporary Help	20,205	0	13,104	7,101	0
Fire Inspection	2,472	0	860	1,176	436
Preventive Repairs	38,852	0	8,827	21,962	7,374
Building Repairs	187,712	0	63,896	94,426	26,555
Waste Disposal	24,168	0	3,492	14,143	3,823
Recycle	4,372	0	917	1,616	1,391
Janitorial	103,052	0	48,806	45,970	0
Pest Control	1,850	0	35	471	1,144
Water / Sewage	164,902	0	7,175	131,437	23,809
Maintenance Contracts	8,495	0	0	0	8,495
Building Automation	234,714	0	11,621	134,368	88,725
Building Patrol	6,445	0	3,223	0	3,222
HVAC	15,291	0	3,383	4,847	7,061
Elevators	53,015	0	20,218	25,948	6,849
Mats/Towels	1,263	0	0	1,263	0
Telephone	4,265	0	0	3,215	834
Public Liability Exp	4,140	0	1,490	1,848	667
Travel	8,860	0	0	6,679	1,733
Training	3,143	0	0	2,369	615
Office Supplies	850	0	774	0	76
Copy Costs	1,481	0	0	1,116	290
Printing	25	0	0	19	5
Publications	1,954	0	0	1,474	382
Dues	205	0	0	154	40
Uniforms	1,525	0	1,375	0	150
Equipment Supplies	1,193	0	626	419	148
Janitorial Supplies	31,880	0	8,338	4,382	18,389
Natural Gas	326,256	0	89,505	152,798	70,808
Maintenance Supplies	23,826	0	8,054	13,089	2,485
Electric	977,626	0	128,316	512,852	257,624
Propane	4,575	0	0	0	0
Fuel Oil	11,035	0	3,920	5,417	980



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department Maintenance

	Total	General & Admin	Courthouse	Law Enf Center	Service Center
Departmental Totals					
Total Expenditures	3,222,947	320,690	564,944	1,564,158	631,061
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	3,222,947	320,690	564,944	1,564,158	631,061
Allocation Step 1					
Inbound- Insurance: Property Insurance	20,211	20,211	0	0	0
Inbound- Insurance: Boiler Insurance	6,676	6,676	0	0	0
Inbound- All Others	54,021	0	11,701	31,911	8,281
Reallocate Admin Costs		(347,577)	75,285	205,313	53,284
Unallocated Costs	(119,202)	0	0	0	0
1st Allocation	3,184,653	0	651,930	1,801,382	692,626
Allocation Step 2					
Inbound- Insurance: Property Insurance	5,329	5,329	0	0	0
Inbound- Insurance: Boiler Insurance	1,760	1,760	0	0	0
Inbound- All Others	100,331	0	21,732	59,265	15,381
Reallocate Admin Costs		(7,089)	1,535	4,188	1,087
Unallocated Costs	(3,566)	0	0	0	0
2nd Allocation	103,854	0	23,267	63,453	16,468
Total For 04 Maintenance					
Total Allocated	3,288,507	0	675,197	1,864,835	709,094



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department Maintenance

	Burlington Center	Other Buildings
Wages & Benefits		
Salaries & Wages	2,737	14,822
Fringe Benefits	1,171	6,341
Other Expense & Cost		
Temporary Help	0	0
Fire Inspection	0	0
Preventive Repairs	689	0
Building Repairs	2,835	0
Waste Disposal	555	2,155
Recycle	0	448
Janitorial	8,276	0
Pest Control	200	0
Water / Sewage	542	1,939
Maintenance Contracts	0	0
Building Automation	0	0
Building Patrol	0	0
HVAC	0	0
Elevators	0	0
Mats/Towels	0	0
Telephone	34	182
Public Liability Exp	18	117
Travel	70	378
Training	25	134
Office Supplies	0	0
Copy Costs	12	63
Printing	0	1
Publications	15	83
Dues	2	9
Uniforms	0	0
Equipment Supplies	0	0
Janitorial Supplies	771	0
Natural Gas	3,814	9,331
Maintenance Supplies	198	0
Electric	14,261	64,573
Propane	0	4,575
Fuel Oil	0	718



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department Maintenance

	Burlington Center	Other Buildings
Departmental Totals		
Total Expenditures	36,225	105,869
Deductions		
Total Deductions	0	0
Functional Cost	36,225	105,869
Allocation Step 1		
Inbound- Insurance: Property Insurance	0	0
Inbound- Insurance: Boiler Insurance	0	0
Inbound- All Others	335	1,793
Reallocate Admin Costs	2,155	11,540
Unallocated Costs	0	(119,202)
1st Allocation	38,715	0
Allocation Step 2		
Inbound- Insurance: Property Insurance	0	0
Inbound- Insurance: Boiler Insurance	0	0
Inbound- All Others	622	3,331
Reallocate Admin Costs	44	235
Unallocated Costs	0	(3,566)
2nd Allocation	666	0
Total For 04 Maintenance		
Total Allocated	39,381	0



RACINE COUNTY, WISCONSIN
Indirect 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	1,650.50	2.1541	14,043		14,043		14,043
County Executive	370.00	0.4829	3,148		3,148	115	3,263
Information Systems	6,621.50	8.6418	56,339		56,339	2,055	58,394
Finance Department	2,377.00	3.1023	20,225		20,225	738	20,963
Human Resources	120.00	0.1566	1,021		1,021	37	1,058
Printing/Mail Service	2,227.00	2.9065	18,948		18,948	691	19,639
Corporation Counsel	375.00	0.4894	3,191		3,191	116	3,307
County Treasurer	1,302.50	1.6999	11,082		11,082	404	11,486
Central Courts	34,366.00	44.8516	292,401		292,401	10,665	303,066
Sheriff's Department	600.00	0.7831	5,105		5,105	186	5,291
County Board	784.00	1.0232	6,671		6,671	243	6,914
Register of Deeds	4,610.00	6.0166	39,224		39,224	1,431	40,655
County Clerk	1,701.00	2.2200	14,473		14,473	528	15,001
District Attorney	5,964.50	7.7844	50,749		50,749	1,851	52,600
Victim Witness	3,302.50	4.3101	28,099		28,099	1,025	29,124
Victim Advocate	238.00	0.3106	2,025		2,025	74	2,099
Real Estate	1,291.00	1.6849	10,984		10,984	401	11,385
Medical Examiner	150.00	0.1958	1,276		1,276	47	1,323
Other Departments	8,571.00	11.1862	72,926		72,926	2,660	75,586
SubTotal	76,621.50	100.0000	651,930		651,930	23,267	675,197
Total	76,621.50	100.0000	651,930		651,930	23,267	675,197

Allocation Basis: Usable Square Footage of Occupied Space

Allocation Source: County Blueprints / Buildings & Facilities Records



RACINE COUNTY, WISCONSIN
Indirect 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
Central Courts	43,542.77	20.4837	368,989		368,989	12,997	381,986
Sheriff's Department	17,640.50	8.2986	149,489		149,489	5,266	154,755
County Jail	149,390.00	70.2768	1,265,956		1,265,956	44,593	1,310,549
Emergency Management	2,000.00	0.9409	16,948		16,948	597	17,545
SubTotal	212,573.27	100.0000	1,801,382		1,801,382	63,453	1,864,835
Total	212,573.27	100.0000	1,801,382		1,801,382	63,453	1,864,835

Allocation Basis: Usable Square Footage of Occupied Space

Allocation Source: County Blueprints / Buildings & Facilities Records

RACINE COUNTY, WISCONSIN
Indirect 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	1,767	2.0439	14,156		14,156	337	14,493
Human Services	33,796	39.0918	270,760		270,760	6,438	277,198
Detention Center	20,827	24.0905	166,857		166,857	3,967	170,824
Workforce Development	29,474	34.0925	236,134		236,134	5,614	241,748
Veterans Service	589	0.6813	4,719		4,719	112	4,831
SubTotal	86,453	100.0000	692,626		692,626	16,468	709,094
Total	86,453	100.0000	692,626		692,626	16,468	709,094

Allocation Basis: Usable Square Footage of Occupied Space

Allocation Source: County Blueprints / Human Services Records



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department Maintenance

Activity - Burlington Center

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Human Services	11,800	83.0986	32,172		32,172	553	32,725
Other Departments	2,400	16.9014	6,543		6,543	113	6,656
SubTotal	14,200	100.0000	38,715		38,715	666	39,381
Total	14,200	100.0000	38,715		38,715	666	39,381

Allocation Basis: Usable Square Footage of Occupied Space

Allocation Source: County Blueprints / Buildings & Facilities Records

RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department Maintenance

Receiving Department	Total	Courthouse	Law Enf Center	Service Center	Burlington Center
Maintenance	14,043	14,043	0	0	0
County Executive	3,263	3,263	0	0	0
Information Systems	58,394	58,394	0	0	0
Finance Department	20,963	20,963	0	0	0
Human Resources	15,551	1,058	0	14,493	0
Printing/Mail Service	19,639	19,639	0	0	0
Corporation Counsel	3,307	3,307	0	0	0
County Treasurer	11,486	11,486	0	0	0
Central Courts	685,052	303,066	381,986	0	0
Sheriff's Department	160,046	5,291	154,755	0	0
Human Services	309,923	0	0	277,198	32,725
Detention Center	170,824	0	0	170,824	0
County Jail	1,310,549	0	1,310,549	0	0
County Board	6,914	6,914	0	0	0
Register of Deeds	40,655	40,655	0	0	0
County Clerk	15,001	15,001	0	0	0
District Attorney	52,600	52,600	0	0	0
Victim Witness	29,124	29,124	0	0	0
Victim Advocate	2,099	2,099	0	0	0
Emergency Management	17,545	0	17,545	0	0
Workforce Development	241,748	0	0	241,748	0
Real Estate	11,385	11,385	0	0	0
Veterans Service	4,831	0	0	4,831	0
Medical Examiner	1,323	1,323	0	0	0
Other Departments	82,242	75,586	0	0	6,656
Direct Billed	0	0	0	0	0
Total	3,288,507	675,197	1,864,835	709,094	39,381



**RACINE COUNTY, WISCONSIN
COUNTY EXECUTIVE
NATURE AND EXTENT OF SERVICES**

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 preparations, 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.

Other costs and activities that are considered General Government in nature are not allocated further in the plan.

RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department County Executive

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	237,186			237,186
Building Depreciation	1,129		1,129	
Insurance	20	5	25	
Maintenance	3,148	115	3,263	
Information Systems		6,088	6,088	
Finance Department		3,957	3,957	
Human Resources		3,057	3,057	
Printing/Mail Service		1,050	1,050	
Corporation Counsel		29,775	29,775	
County Treasurer		308	308	
Total Allocated Additions:	4,297	44,355	48,652	48,652
Total To Be Allocated:	241,483	44,355		285,838



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department County Executive

	Total	General & Admin	Executive Administration	General Government
Wages & Benefits				
Salaries & Wages	162,950	0	104,598	58,352
Fringe Benefits	59,092	0	37,931	21,161
Other Expense & Cost				
Telephone	1,292	0	829	463
Public Liability Exp	1,010	0	648	362
Travel	4,652	0	2,986	1,666
Executive Expense	927	0	0	927
Conferences	325	0	209	116
Discretionary Account	2,462	0	0	2,462
Office Supplies	458	0	294	164
Copy Cost	559	0	359	200
Printing	1,996	0	1,281	715
Publications	642	0	412	230
Dues	821	0	527	294
Departmental Totals				
Total Expenditures	237,186	0	150,074	87,112
Deductions				
Total Deductions	0	0	0	0
Functional Cost	237,186	0	150,074	87,112
Allocation Step 1				
Inbound- All Others	4,297	0	2,758	1,539
Unallocated Costs	(88,651)	0	0	(88,651)
1st Allocation	152,832	0	152,832	0
Allocation Step 2				
Inbound- All Others	44,355	0	28,471	15,884
Unallocated Costs	(15,884)	0	0	(15,884)
2nd Allocation	28,471	0	28,471	0



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department County Executive

	Total	General & Admin	Executive Administration	General Government
Total For 05 County Executive				
Total Allocated	181,303	0	181,303	0



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department County Executive

Activity - Executive Administration

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Maintenance	2,396	2.7335	4,178		4,178		4,178
Information Systems	3,994	4.5567	6,964		6,964	1,334	8,298
Finance Department	8,202	9.3575	14,301		14,301	2,739	17,040
Human Resources	6,702	7.6461	11,686		11,686	2,238	13,924
Corporation Counsel	6,274	7.1579	10,939		10,939	2,095	13,034
County Treasurer	585	0.6674	1,020		1,020	195	1,215
Central Courts	2,882	3.2880	5,025		5,025	962	5,987
Sheriff's Department	7,345	8.3797	12,807		12,807	2,453	15,260
Child Support	1,441	1.6440	2,513		2,513	481	2,994
Communications	1,481	1.6896	2,582		2,582	495	3,077
Human Services	8,728	9.9576	15,218		15,218	2,915	18,133
Ridgewood	4,052	4.6228	7,065		7,065	1,353	8,418
Detention Center	1,812	2.0673	3,159		3,159	605	3,764
County Jail	3,214	3.6668	5,604		5,604	1,073	6,677
County Clerk	955	1.0895	1,665		1,665	319	1,984
District Attorney	799	0.9116	1,393		1,393	267	1,660
Victim Witness	214	0.2441	373		373	71	444
Emergency Management	1,071	1.2219	1,867		1,867	358	2,225
Planning & Development	741	0.8454	1,292		1,292	247	1,539
Harbor / Marina	3,351	3.8231	5,843		5,843	1,119	6,962
UW Extension	428	0.4883	746		746	143	889
Parks	1,598	1.8231	2,786		2,786	534	3,320
Highway	1,812	2.0673	3,159		3,159	605	3,764
Lakeshores Library	370	0.4221	645		645	124	769
Other Departments	17,205	19.6287	30,002		30,002	5,746	35,748
SubTotal	87,652	100.0000	152,832		152,832	28,471	181,303



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department County Executive

Activity - Executive Administration

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
Total	87,652	100.0000	152,832		152,832	28,471	181,303

Allocation Basis: Salary Cost of Effort Expended by Department
 Allocation Source: County Executive & Staff

RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department County Executive

Receiving Department	Total Executive Administration	
Maintenance	4,178	4,178
Information Systems	8,298	8,298
Finance Department	17,040	17,040
Human Resources	13,924	13,924
Corporation Counsel	13,034	13,034
County Treasurer	1,215	1,215
Central Courts	5,987	5,987
Sheriff's Department	15,260	15,260
Child Support	2,994	2,994
Communications	3,077	3,077
Human Services	18,133	18,133
Ridgewood	8,418	8,418
Detention Center	3,764	3,764
County Jail	6,677	6,677
County Clerk	1,984	1,984
District Attorney	1,660	1,660
Victim Witness	444	444
Emergency Management	2,225	2,225
Planning & Development	1,539	1,539
Harbor / Marina	6,962	6,962
UW Extension	889	889
Parks	3,320	3,320
Highway	3,764	3,764
Lakeshores Library	769	769
Other Departments	35,748	35,748
Direct Billed	0	0
Total	181,303	181,303



RACINE COUNTY, WISCONSIN
INFORMATION SYSTEMS
NATURE AND EXTENT OF SERVICES

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 of the Information Systems Department have been distributed into functions and allocated as follows:

- **Data Processing Services.** The cost of all services provided by the Information Services department is allocated to benefitting departments based on the number of PC's in each department.
- **Specific IS.** Operating expenses related to specific systems or departments have been identified and allocated to the benefitting cost objective based on the actual cost. Any revenues associated with directly billed services have been used to back out the associated direct salaries and fringe benefit costs.

RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department Information Systems

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,223,280			1,223,280
Building Depreciation	20,202		20,202	
Equipment Depreciation	71,587		71,587	
Insurance	30	8	38	
Maintenance	56,339	2,055	58,394	
County Executive	6,964	1,334	8,298	
Information Systems		48,708	48,708	
Finance Department		7,429	7,429	
Human Resources		4,485	4,485	
Printing/Mail Service		60	60	
Corporation Counsel		4,505	4,505	
County Treasurer		407	407	
Total Allocated Additions:	<u>155,122</u>	<u>68,991</u>	<u>224,113</u>	224,113
Less: Revenues	<u>(24,273)</u>			
Total Departmental Cost Adjustments:	<u>(24,273)</u>			<u>(24,273)</u>
Total To Be Allocated:	<u><u>1,354,129</u></u>	<u><u>68,991</u></u>		<u><u>1,423,120</u></u>



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department Information Systems

	Total	General & Admin	DP Services	Specific IS Costs
Wages & Benefits				
Salaries & Wages	390,977	0	375,122	15,855
Fringe Benefits	135,590	0	127,172	8,418
Other Expense & Cost				
Contract Services	382,586	0	375,454	7,132
Software Maintenance	127,107	0	20,499	106,608
Hardware Maintenance	22,021	0	17,587	4,434
Telephone	3,317	0	3,317	0
Public Liability Expense	2,424	0	2,424	0
Advertising	42	0	42	0
Travel	4,602	0	4,602	0
Training	325	0	325	0
Conferences	50	0	50	0
Office Supplies	1,110	0	1,110	0
Copy Cost	1,108	0	1,108	0
Printing	114	0	114	0
Dues	50	0	50	0
Technical Supplies	1,433	0	1,433	0
Infrastructure Supplies	6,364	0	6,364	0
Technology Refresh	144,060	0	144,060	0
Departmental Totals				
Total Expenditures	1,223,280	0	1,080,833	142,447
Deductions				
Total Deductions	0	0	0	0
Cost Adjustments				
Less: Revenues	(24,273)	0	0	(24,273)
Functional Cost	1,199,007	0	1,080,833	118,174



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department Information Systems

	Total	General & Admin	DP Services	Specific IS Costs
Allocation Step 1				
Inbound- All Others	155,122	0	155,122	0
1st Allocation	1,354,129	0	1,235,955	118,174
Allocation Step 2				
Inbound- All Others	68,991	0	68,991	0
2nd Allocation	68,991	0	68,991	0
Total For 06 Information Systems				
Total Allocated	1,423,120	0	1,304,946	118,174



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department Information Systems

Activity - DP Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Maintenance	4	0.6568	8,118		8,118		8,118
County Executive	3	0.4926	6,088		6,088		6,088
Information Systems	24	3.9409	48,708		48,708		48,708
Finance Department	18	2.9557	36,531		36,531	2,149	38,680
Printing/Mail Service	4	0.6568	8,118		8,118	477	8,595
Corporation Counsel	5	0.8210	10,147		10,147	597	10,744
County Treasurer	11	1.8062	22,324		22,324	1,313	23,637
Central Courts	9	1.4778	18,265		18,265	1,074	19,339
Sheriff's Department	60	9.8522	121,769		121,769	7,162	128,931
Child Support	52	8.5386	105,533		105,533	6,207	111,740
Communications	5	0.8210	10,147		10,147	597	10,744
Human Services	205	33.6621	416,046		416,046	24,467	440,513
Ridgewood	69	11.3300	140,034		140,034	8,236	148,270
Detention Center	2	0.3284	4,059		4,059	239	4,298
County Jail	63	10.3448	127,857		127,857	7,520	135,377
County Board	2	0.3284	4,059		4,059	239	4,298
Register of Deeds	10	1.6420	20,295		20,295	1,194	21,489
County Clerk	6	0.9852	12,177		12,177	716	12,893
Emergency Management	2	0.3284	4,059		4,059	239	4,298
Planning & Development	12	1.9704	24,354		24,354	1,432	25,786
UW Extension	13	2.1346	26,383		26,383	1,552	27,935
Parks	1	0.1642	2,029		2,029	119	2,148
Highway	18	2.9557	36,531		36,531	2,149	38,680
Land Conservation	4	0.6568	8,118		8,118	477	8,595
Real Estate	3	0.4926	6,088		6,088	358	6,446
Veterans Service	2	0.3284	4,059		4,059	239	4,298



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department Information Systems

Activity - DP Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Medical Examiner	2	0.3284	4,059		4,059	239	4,298
SubTotal	609	100.0000	1,235,955		1,235,955	68,991	1,304,946
Total	609	100.0000	1,235,955		1,235,955	68,991	1,304,946

Allocation Basis: Number of PC's per Department

Allocation Source: Information Systems Department Records



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department Information Systems

Activity - Specific IS Costs

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Finance Department	30,618	25.9093	30,618		30,618		30,618
Human Resources	19,623	16.6052	19,623		19,623		19,623
County Treasurer	13,536	11.4543	13,536		13,536		13,536
Sheriff's Department	50,470	42.7081	50,470		50,470		50,470
Register of Deeds	3,927	3.3231	3,927		3,927		3,927
SubTotal	118,174	100.0000	118,174		118,174		118,174
Total	118,174	100.0000	118,174		118,174		118,174

Allocation Basis: Allocated to Benefiting Departments Based on Actual Cost

Allocation Source: Analysis of Accounts in IS

RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department Information Systems

Receiving Department	Total	DP Services	Specific IS Costs
Maintenance	8,118	8,118	0
County Executive	6,088	6,088	0
Information Systems	48,708	48,708	0
Finance Department	69,298	38,680	30,618
Human Resources	19,623	0	19,623
Printing/Mail Service	8,595	8,595	0
Corporation Counsel	10,744	10,744	0
County Treasurer	37,173	23,637	13,536
Central Courts	19,339	19,339	0
Sheriff's Department	179,401	128,931	50,470
Child Support	111,740	111,740	0
Communications	10,744	10,744	0
Human Services	440,513	440,513	0
Ridgewood	148,270	148,270	0
Detention Center	4,298	4,298	0
County Jail	135,377	135,377	0
County Board	4,298	4,298	0
Register of Deeds	25,416	21,489	3,927
County Clerk	12,893	12,893	0
Emergency Management	4,298	4,298	0
Planning & Development	25,786	25,786	0
UW Extension	27,935	27,935	0
Parks	2,148	2,148	0
Highway	38,680	38,680	0
Land Conservation	8,595	8,595	0
Real Estate	6,446	6,446	0
Veterans Service	4,298	4,298	0
Medical Examiner	4,298	4,298	0



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department Information Systems

Receiving Department	Total	DP Services	Specific IS Costs
Direct Billed	0	0	0
Total	<u>1,423,120</u>	<u>1,304,946</u>	<u>118,174</u>



RACINE COUNTY, WISCONSIN
FINANCE DEPARTMENT
NATURE AND EXTENT OF SERVICES

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 the Finance Department, costs may include audit fees, cost allocation plan fees, tax assessment fees and fixed asset fees. For plan purposes, costs have been distributed into functions and allocated as follows:

- **Budget.** Costs are allocated based on the total number of expenditure transactions by department.
- **Accounting.** Costs are allocated based on the total number of expenditure transactions by department. Weighting consideration has been given to Ridgewood, Highway and Parks due to the reduced effort required by Financial Department staff for these departments.
- **Payroll.** Costs are allocated based on the total number of payroll checks issued by department. Weighting consideration has been given to Ridgewood, Highway and Parks due to the reduced effort required by Financial Department staff for these departments.
- **Purchasing.** Costs are allocated based on the total number of purchase orders issued by department.
- **Audit.** Costs for the annual independent audit are allocated based on the total number of general checks by department.
- **General Receipts.** Allocated based on the total number of general receipt transactions by department.
- **Banking.** Allocated based on the total number of checks (payroll and general) issued by department.

RACINE COUNTY, WISCONSIN
FINANCE DEPARTMENT
NATURE AND EXTENT OF SERVICES

- **Printing.** Allocated based on print shop charges to departments.
- **Copier Pool.** Costs, net of revenue, associated with the operation and oversight of the County's Copier Pool are allocated based on actual copy charges by department.

RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department Finance Department

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,139,373			1,139,373
Consultants: Investments	(12,719)			
Total Deductions:	(12,719)			(12,719)
Building Depreciation	7,252		7,252	
Equipment Depreciation	4,133		4,133	
Insurance	75	20	95	
Maintenance	20,225	738	20,963	
County Executive	14,301	2,739	17,040	
Information Systems	67,149	2,149	69,298	
Finance Department		8,565	8,565	
Human Resources		11,143	11,143	
Printing/Mail Service		534	534	
Corporation Counsel		22,297	22,297	
County Treasurer		800	800	
Total Allocated Additions:	113,135	48,985	162,120	162,120
Total To Be Allocated:	1,239,789	48,985		1,288,774



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department Finance Department

	Total	General & Admin	Budget	Accounting	Payroll
Wages & Benefits					
Salaries & Wages	753,020	155,047	85,618	177,487	145,860
Fringe Benefits	271,243	55,849	30,840	63,933	52,540
Other Expense & Cost					
Temporary Help	2,465	0	0	2,465	0
Account Clerks	28,377	8,008	0	14,467	0
Consultants: Payroll	5,586	0	0	0	5,586
*Consultants: Investments	12,719	12,719	0	0	0
Audit	83,017	0	0	0	0
Indirec Cost Plan	7,750	0	0	7,750	0
Telephone	3,885	0	556	1,152	948
Public Liability Exp	4,669	0	669	1,386	1,139
Advertising	135	0	19	39	33
Travel / Training	6,510	0	932	1,933	1,588
Office Supplies	1,968	0	282	584	480
Paper	1,233	0	177	366	301
Copy Cost	5,617	0	804	1,667	1,370
Printing	1,016	0	145	301	248
Publications	1,631	0	234	484	398
Postage	(23)	0	(3)	(7)	(6)
Dues	1,320	0	189	391	322
Equipment	1,096	0	157	325	267
Copier Pool Equipment Lease	126,375	0	0	0	0
Copier Pool Maint Contract	119,515	0	0	0	0
Copier Pool Office Supplies	200	0	0	0	0
Copier Pool Toner	605	0	0	0	0
Copier Pool Paper	1,739	0	0	0	0
Copier Pool Cap Equipment	37,485	0	0	0	0
COPIER POOL-REVENUE	(339,780)	0	0	0	0
Departmental Totals					
Total Expenditures	1,139,373	231,623	120,619	274,723	211,074



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department Finance Department

	Total	General & Admin	Budget	Accounting	Payroll
Deductions					
Total Deductions	(12,719)	(12,719)	0	0	0
Functional Cost	1,126,654	218,904	120,619	274,723	211,074
Allocation Step 1					
Inbound- Information Systems: Specific IS Costs	30,618	0	0	9,887	19,623
Inbound- All Others	82,517	0	11,816	24,484	20,126
Reallocate Admin Costs		(218,904)	31,347	64,949	53,391
1st Allocation	1,239,789	0	163,782	374,043	304,214
Allocation Step 2					
Inbound- All Others	48,985	0	7,015	14,534	11,947
2nd Allocation	48,985	0	7,015	14,534	11,947
Total For 07 Finance Department					
Total Allocated	1,288,774	0	170,797	388,577	316,161



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department Finance Department

	Purchasing	Audit	Receipts	Banking	Print Shop
Wages & Benefits					
Salaries & Wages	83,359	56,025	17,169	20,482	7,455
Fringe Benefits	30,027	20,180	6,184	7,378	2,685
Other Expense & Cost					
Temporary Help	0	0	0	0	0
Account Clerks	0	0	5,902	0	0
Consultants: Payroll	0	0	0	0	0
*Consultants: Investments	0	0	0	0	0
Audit	0	83,017	0	0	0
Indirec Cost Plan	0	0	0	0	0
Telephone	542	364	111	133	49
Public Liability Exp	651	437	134	160	58
Advertising	19	13	4	5	2
Travel / Training	907	610	187	223	81
Office Supplies	274	184	56	68	25
Paper	172	116	35	42	15
Copy Cost	783	526	161	193	70
Printing	142	95	29	35	13
Publications	227	153	47	56	20
Postage	(3)	(2)	(1)	(1)	0
Dues	184	124	38	45	17
Equipment	153	103	31	38	14
Copier Pool Equipment Lease	0	0	0	0	0
Copier Pool Maint Contract	0	0	0	0	0
Copier Pool Office Supplies	0	0	0	0	0
Copier Pool Toner	0	0	0	0	0
Copier Pool Paper	0	0	0	0	0
Copier Pool Cap Equipment	0	0	0	0	0
COPIER POOL-REVENUE	0	0	0	0	0
Departmental Totals					
Total Expenditures	117,437	161,945	30,087	28,857	10,504



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department Finance Department

	Purchasing	Audit	Receipts	Banking	Print Shop
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	117,437	161,945	30,087	28,857	10,504
Allocation Step 1					
Inbound- Information Systems: Specific IS Costs	1,108	0	0	0	0
Inbound- All Others	11,503	7,732	2,368	2,830	1,031
Reallocate Admin Costs	30,515	20,511	6,283	7,508	2,736
1st Allocation	160,563	190,188	38,738	39,195	14,271
Allocation Step 2					
Inbound- All Others	6,829	4,590	1,406	1,680	612
2nd Allocation	6,829	4,590	1,406	1,680	612
Total For 07 Finance Department					
Total Allocated	167,392	194,778	40,144	40,875	14,883



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department Finance Department

Copier Pool	
Wages & Benefits	
Salaries & Wages	4,518
Fringe Benefits	1,627
Other Expense & Cost	
Temporary Help	0
Account Clerks	0
Consultants: Payroll	0
*Consultants: Investments	0
Audit	0
Indirec Cost Plan	0
Telephone	30
Public Liability Exp	35
Advertising	1
Travel / Training	49
Office Supplies	15
Paper	9
Copy Cost	43
Printing	8
Publications	12
Postage	0
Dues	10
Equipment	8
Copier Pool Equipment Lease	126,375
Copier Pool Maint Contract	119,515
Copier Pool Office Supplies	200
Copier Pool Toner	605
Copier Pool Paper	1,739
Copier Pool Cap Equipment	37,485
COPIER POOL-REVENUE	(339,780)
Departmental Totals	
Total Expenditures	(47,496)



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department Finance Department

Copier Pool

Deductions

Total Deductions 0

Functional Cost (47,496)

Allocation Step 1

Inbound- Information Systems: Specific IS Costs 0

Inbound- All Others 627

Reallocate Admin Costs 1,664

1st Allocation (45,205)

Allocation Step 2

Inbound- All Others 372

2nd Allocation 372

Total For 07 Finance Department

Total Allocated (44,833)



RACINE COUNTY, WISCONSIN
Indirect 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
Maintenance	1,830	3.5990	5,895		5,895		5,895
County Executive	120	0.2360	387		387		387
Information Systems	187	0.3678	602		602		602
Finance Department	186	0.3658	599		599		599
Human Resources	246	0.4838	792		792	36	828
Printing/Mail Service	225	0.4425	725		725	33	758
Corporation Counsel	103	0.2026	332		332	15	347
County Treasurer	605	1.1898	1,949		1,949	87	2,036
Central Courts	9,282	18.2548	29,898		29,898	1,342	31,240
Sheriff's Department	1,351	2.6570	4,352		4,352	195	4,547
Child Support	906	1.7818	2,918		2,918	131	3,049
Human Services	16,275	32.0078	52,423		52,423	2,351	54,774
Ridgewood	2,994	5.8883	9,644		9,644	433	10,077
County Jail	1,506	2.9618	4,851		4,851	218	5,069
County Board	124	0.2439	399		399	18	417
Register of Deeds	95	0.1868	306		306	14	320
County Clerk	101	0.1986	325		325	15	340
District Attorney	1,201	2.3620	3,869		3,869	174	4,043
Victim Witness	122	0.2399	393		393	18	411
Victim Advocate	22	0.0433	71		71	3	74
Emergency Management	76	0.1495	245		245	11	256
Planning & Development	187	0.3678	602		602	27	629
UW Extension	303	0.5959	976		976	44	1,020
Parks	1,502	2.9540	4,838		4,838	217	5,055
Highway	4,264	8.3859	13,735		13,735	616	14,351
Land Conservation	128	0.2517	412		412	19	431



RACINE COUNTY, WISCONSIN
Indirect 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
Real Estate	20	0.0393	64		64	3	67
Veterans Service	100	0.1967	322		322	14	336
Medical Examiner	304	0.5979	979		979	44	1,023
Other Departments	6,482	12.7480	20,879		20,879	937	21,816
SubTotal	50,847	100.0000	163,782		163,782	7,015	170,797
Total	50,847	100.0000	163,782		163,782	7,015	170,797

Allocation Basis: Number of Expenditure Transactions by Department

Allocation Source: County Financial Records



RACINE COUNTY, WISCONSIN
Indirect 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
Maintenance	1,830	5.4515	20,391		20,391		20,391
County Executive	120	0.3575	1,337		1,337		1,337
Information Systems	187	0.5571	2,084		2,084		2,084
Finance Department	186	0.5541	2,073		2,073		2,073
Human Resources	246	0.7328	2,741		2,741	114	2,855
Printing/Mail Service	225	0.6703	2,507		2,507	105	2,612
Corporation Counsel	103	0.3068	1,148		1,148	48	1,196
County Treasurer	605	1.8023	6,741		6,741	281	7,022
Central Courts	9,282	27.6504	103,423		103,423	4,317	107,740
Sheriff's Department	1,351	4.0245	15,054		15,054	628	15,682
Child Support	906	2.6989	10,095		10,095	421	10,516
Human Services	4,069	12.1213	45,339		45,339	1,893	47,232
Ridgewood	2,246	6.6907	25,026		25,026	1,045	26,071
County Jail	1,506	4.4863	16,781		16,781	701	17,482
County Board	124	0.3694	1,382		1,382	58	1,440
Register of Deeds	95	0.2830	1,059		1,059	44	1,103
County Clerk	101	0.3009	1,125		1,125	47	1,172
District Attorney	1,201	3.5777	13,382		13,382	559	13,941
Victim Witness	122	0.3634	1,359		1,359	57	1,416
Victim Advocate	22	0.0655	245		245	10	255
Emergency Management	76	0.2264	847		847	35	882
Planning & Development	187	0.5571	2,084		2,084	87	2,171
UW Extension	303	0.9026	3,376		3,376	141	3,517
Parks	376	1.1201	4,190		4,190	175	4,365
Highway	1,066	3.1755	11,878		11,878	496	12,374
Land Conservation	128	0.3813	1,426		1,426	60	1,486



RACINE COUNTY, WISCONSIN
Indirect 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
Real Estate	20	0.0596	223		223	9	232
Veterans Service	100	0.2979	1,114		1,114	47	1,161
Medical Examiner	304	0.9056	3,387		3,387	141	3,528
Other Departments	6,482	19.3095	72,226		72,226	3,015	75,241
SubTotal	33,569	100.0000	374,043		374,043	14,534	388,577
Total	33,569	100.0000	374,043		374,043	14,534	388,577

Allocation Basis: Number of Expenditure Transactions by Department - Weighted

Allocation Source: County Financial Records

RACINE COUNTY, WISCONSIN
Indirect 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	294	1.5135	4,604		4,604		4,604
County Executive	86	0.4427	1,347		1,347		1,347
Information Systems	127	0.6538	1,989		1,989		1,989
Finance Department	315	1.6216	4,933		4,933		4,933
Human Resources	156	0.8031	2,443		2,443	100	2,543
Printing/Mail Service	26	0.1338	407		407	17	424
Corporation Counsel	130	0.6692	2,036		2,036	83	2,119
County Treasurer	128	0.6589	2,005		2,005	82	2,087
Central Courts	918	4.7259	14,377		14,377	590	14,967
Sheriff's Department	2,129	10.9601	33,342		33,342	1,367	34,709
Child Support	659	3.3925	10,321		10,321	423	10,744
Communications	1,246	6.4144	19,514		19,514	800	20,314
Human Services	3,672	18.9039	57,506		57,506	2,360	59,866
Ridgewood	2,501	12.8752	39,168		39,168	1,606	40,774
Detention Center	486	2.5019	7,611		7,611	312	7,923
County Jail	1,749	9.0039	27,391		27,391	1,123	28,514
County Board	276	1.4208	4,322		4,322	177	4,499
Register of Deeds	140	0.7207	2,193		2,193	90	2,283
County Clerk	102	0.5251	1,597		1,597	66	1,663
District Attorney	265	1.3642	4,150		4,150	170	4,320
Victim Witness	145	0.7465	2,271		2,271	93	2,364
Victim Advocate	26	0.1338	407		407	17	424
Emergency Management	26	0.1338	407		407	17	424
Planning & Development	181	0.9318	2,835		2,835	116	2,951
Parks	98	0.5045	1,535		1,535	63	1,598
Highway	1,107	5.6988	17,337		17,337	711	18,048

RACINE COUNTY, WISCONSIN
Indirect 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
Land Conservation	78	0.4015	1,222		1,222	50	1,272
Real Estate	75	0.3861	1,175		1,175	48	1,223
Veterans Service	38	0.1956	595		595	24	619
Medical Examiner	53	0.2728	830		830	34	864
Other Departments	2,193	11.2896	34,344		34,344	1,408	35,752
SubTotal	19,425	100.0000	304,214		304,214	11,947	316,161
Total	19,425	100.0000	304,214		304,214	11,947	316,161

Allocation Basis: Number of Payroll Checks by Department - Weighted

Allocation Source: County Financial Records

RACINE COUNTY, WISCONSIN
Indirect 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
Maintenance	417	11.0405	17,727		17,727		17,727
County Executive	4	0.1059	170		170		170
Information Systems	47	1.2444	1,998		1,998		1,998
Finance Department	11	0.2912	468		468		468
Human Resources	3	0.0794	128		128	6	134
Printing/Mail Service	4	0.1059	170		170	8	178
Corporation Counsel	9	0.2383	383		383	19	402
County Treasurer	41	1.0855	1,743		1,743	85	1,828
Central Courts	141	3.7331	5,994		5,994	292	6,286
Sheriff's Department	232	6.1424	9,862		9,862	480	10,342
Child Support	108	2.8594	4,591		4,591	224	4,815
Communications	3	0.0794	128		128	6	134
Human Services	172	4.5539	7,312		7,312	356	7,668
Ridgewood	265	7.0162	11,265		11,265	549	11,814
County Jail	85	2.2505	3,613		3,613	176	3,789
County Board	1	0.0265	43		43	2	45
Register of Deeds	12	0.3177	510		510	25	535
County Clerk	12	0.3177	510		510	25	535
District Attorney	45	1.1914	1,913		1,913	93	2,006
Victim Witness	3	0.0794	128		128	6	134
Victim Advocate	2	0.0530	85		85	4	89
Emergency Management	9	0.2383	383		383	19	402
Planning & Development	6	0.1589	255		255	12	267
UW Extension	13	0.3442	553		553	27	580
Parks	231	6.1160	9,820		9,820	478	10,298
Highway	951	25.1786	40,424		40,424	1,971	42,395



RACINE COUNTY, WISCONSIN
Indirect 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
Land Conservation	48	1.2709	2,041		2,041	99	2,140
Real Estate	5	0.1324	213		213	10	223
Veterans Service	1	0.0265	43		43	2	45
Medical Examiner	3	0.0794	128		128	6	134
Other Departments	893	23.6431	37,962		37,962	1,849	39,811
SubTotal	3,777	100.0000	160,563		160,563	6,829	167,392
Total	3,777	100.0000	160,563		160,563	6,829	167,392

Allocation Basis: Number of Purchase Order Transactions by Department

Allocation Source: County Financial Records



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department Finance Department

Activity - Audit	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Maintenance	757	3.5969	6,841		6,841		6,841
County Executive	50	0.2376	452		452		452
Information Systems	77	0.3659	696		696		696
Finance Department	77	0.3659	696		696		696
Human Resources	102	0.4847	922		922	23	945
Printing/Mail Service	93	0.4419	840		840	21	861
Corporation Counsel	43	0.2043	389		389	10	399
County Treasurer	250	1.1879	2,259		2,259	57	2,316
Central Courts	3,842	18.2553	34,719		34,719	878	35,597
Sheriff's Department	559	2.6561	5,052		5,052	128	5,180
Child Support	375	1.7818	3,389		3,389	86	3,475
Human Services	6,736	32.0058	60,869		60,869	1,539	62,408
Ridgewood	1,239	5.8871	11,197		11,197	283	11,480
County Jail	623	2.9602	5,630		5,630	142	5,772
County Board	51	0.2423	461		461	12	473
Register of Deeds	39	0.1853	352		352	9	361
County Clerk	42	0.1996	380		380	10	390
District Attorney	497	2.3615	4,491		4,491	114	4,605
Victim Witness	50	0.2376	452		452	11	463
Victim Advocate	9	0.0428	81		81	2	83
Emergency Management	31	0.1473	280		280	7	287
Planning & Development	77	0.3659	696		696	18	714
UW Extension	125	0.5939	1,130		1,130	29	1,159
Parks	622	2.9554	5,621		5,621	142	5,763
Highway	1,765	8.3864	15,950		15,950	403	16,353
Land Conservation	53	0.2518	479		479	12	491



RACINE COUNTY, WISCONSIN
Indirect 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
Real Estate	8	0.0380	72		72	2	74
Veterans Service	41	0.1948	371		371	9	380
Medical Examiner	126	0.5987	1,139		1,139	29	1,168
Other Departments	2,687	12.7673	24,282		24,282	614	24,896
SubTotal	21,046	100.0000	190,188		190,188	4,590	194,778
Total	21,046	100.0000	190,188		190,188	4,590	194,778

Allocation Basis: Number of General Checks by Department

Allocation Source: County Financial Records

RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department Finance Department

Activity - Receipts

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Maintenance	9	0.0624	24		24		24
County Executive	19	0.1318	51		51		51
Finance Department	10	0.0693	27		27		27
Human Resources	20	0.1387	54		54	2	56
Printing/Mail Service	13	0.0902	35		35	1	36
Corporation Counsel	23	0.1595	62		62	2	64
County Treasurer	1,704	11.8169	4,578		4,578	167	4,745
Central Courts	539	3.7379	1,448		1,448	53	1,501
Sheriff's Department	712	4.9376	1,913		1,913	70	1,983
Child Support	296	2.0527	795		795	29	824
Human Services	1,265	8.7725	3,398		3,398	124	3,522
Ridgewood	608	4.2164	1,633		1,633	59	1,692
County Jail	232	1.6089	623		623	23	646
County Board	1	0.0069	3		3		3
Register of Deeds	1,030	7.1429	2,767		2,767	101	2,868
County Clerk	520	3.6061	1,397		1,397	51	1,448
District Attorney	32	0.2219	86		86	3	89
Victim Witness	9	0.0624	24		24	1	25
Emergency Management	21	0.1456	56		56	2	58
Planning & Development	157	1.0888	422		422	15	437
UW Extension	72	0.4993	193		193	7	200
Parks	565	3.9182	1,518		1,518	55	1,573
Highway	60	0.4161	161		161	6	167
Land Conservation	600	4.1609	1,612		1,612	59	1,671
Real Estate	67	0.4646	180		180	7	187
Veterans Service	6	0.0416	16		16	1	17



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department Finance Department

Activity - Receipts

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Medical Examiner	55	0.3814	148		148	5	153
Other Departments	5,775	40.0485	15,514		15,514	563	16,077
SubTotal	14,420	100.0000	38,738		38,738	1,406	40,144
Total	14,420	100.0000	38,738		38,738	1,406	40,144

Allocation Basis: Number of Receipt Transactions by Department

Allocation Source: County Financial Transactions



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department Finance Department

Activity - Banking

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Maintenance	1,051	2.3818	934		934		934
County Executive	136	0.3082	121		121		121
Information Systems	204	0.4623	181		181		181
Finance Department	392	0.8883	348		348		348
Human Resources	258	0.5847	229		229	10	239
Printing/Mail Service	119	0.2697	106		106	5	111
Corporation Counsel	173	0.3921	154		154	7	161
County Treasurer	378	0.8566	336		336	15	351
Central Courts	4,760	10.7870	4,228		4,228	189	4,417
Sheriff's Department	3,600	8.1583	3,198		3,198	143	3,341
Child Support	1,034	2.3432	918		918	41	959
Communications	1,246	2.8237	1,107		1,107	49	1,156
Human Services	10,408	23.5865	9,244		9,244	413	9,657
Ridgewood	5,087	11.5281	4,518		4,518	202	4,720
Detention Center	486	1.1014	432		432	19	451
County Jail	3,121	7.0728	2,772		2,772	124	2,896
County Board	327	0.7410	290		290	13	303
Register of Deeds	179	0.4056	159		159	7	166
County Clerk	144	0.3263	128		128	6	134
District Attorney	762	1.7268	677		677	30	707
Victim Witness	195	0.4419	173		173	8	181
Victim Advocate	35	0.0793	31		31	1	32
Emergency Management	57	0.1292	51		51	2	53
Planning & Development	258	0.5847	229		229	10	239
UW Extension	125	0.2833	111		111	5	116
Parks	772	1.7495	686		686	31	717

RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department Finance Department

Activity - Banking

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Highway	3,468	7.8591	3,080		3,080	138	3,218
Land Conservation	131	0.2969	116		116	5	121
Real Estate	83	0.1881	74		74	3	77
Veterans Service	79	0.1790	70		70	3	73
Medical Examiner	179	0.4056	159		159	7	166
Other Departments	4,880	11.0590	4,335		4,335	194	4,529
SubTotal	44,127	100.0000	39,195		39,195	1,680	40,875
Total	44,127	100.0000	39,195		39,195	1,680	40,875

Allocation Basis: Total General and Payroll Checks by Department

Allocation Source: County Financial Records



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department Finance Department

Activity - Print Shop

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Maintenance	25	0.0138	2		2		2
County Executive	1,996	1.1040	158		158		158
Information Systems	114	0.0631	9		9		9
Finance Department	1,016	0.5620	80		80		80
Human Resources	2,680	1.4824	212		212	9	221
Printing/Mail Service	606	0.3352	48		48	2	50
Corporation Counsel	335	0.1853	26		26	1	27
County Treasurer	3,991	2.2075	315		315	14	329
Central Courts	16,466	9.1077	1,300		1,300	57	1,357
Sheriff's Department	3,808	2.1063	301		301	13	314
Child Support	4,115	2.2761	325		325	14	339
Communications	124	0.0686	10		10		10
Human Services	59,621	32.9774	4,704		4,704	207	4,911
Ridgewood	5,862	3.2424	463		463	20	483
County Jail	3,900	2.1572	308		308	13	321
County Board	22,634	12.5194	1,787		1,787	78	1,865
Register of Deeds	512	0.2832	40		40	2	42
County Clerk	36,752	20.3283	2,901		2,901	127	3,028
District Attorney	4,612	2.5510	364		364	16	380
Victim Witness	1,075	0.5946	85		85	4	89
Victim Advocate	116	0.0642	9		9		9
Emergency Management	56	0.0310	4		4		4
UW Extension	3,611	1.9973	285		285	12	297
Parks	412	0.2279	33		33	1	34
Highway	431	0.2384	34		34	1	35
Land Conservation	540	0.2987	43		43	2	45

RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department Finance Department

Activity - Print Shop

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Real Estate	4,843	2.6788	382		382	17	399
Veterans Service	199	0.1101	16		16	1	17
Medical Examiner	340	0.1881	27		27	1	28
SubTotal	180,792	100.0000	14,271		14,271	612	14,883
Total	180,792	100.0000	14,271		14,271	612	14,883

Allocation Basis: Printing Charges by Department

Allocation Source: County Financial Records

RACINE COUNTY, WISCONSIN
Indirect 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	1,481	0.3845	-174		-174		-174
County Executive	559	0.1451	-66		-66		-66
Information Systems	1,108	0.2877	-130		-130		-130
Finance Department	5,617	1.4584	-659		-659		-659
Human Resources	2,691	0.6987	-316		-316	3	-313
County Treasurer	4,805	1.2476	-564		-564	5	-559
Central Courts	20,703	5.3755	-2,430		-2,430	20	-2,410
Sheriff's Department	14,822	3.8485	-1,740		-1,740	15	-1,725
Child Support	13,008	3.3775	-1,527		-1,527	13	-1,514
Communications	2,754	0.7151	-323		-323	3	-320
Human Services	123,954	32.1845	-14,549		-14,549	123	-14,426
Ridgewood	15,668	4.0682	-1,839		-1,839	15	-1,824
County Jail	10,417	2.7048	-1,223		-1,223	10	-1,213
County Board	960	0.2493	-113		-113	1	-112
Register of Deeds	4,083	1.0601	-479		-479	4	-475
County Clerk	2,189	0.5684	-257		-257	2	-255
District Attorney	8,086	2.0995	-949		-949	8	-941
Victim Witness	1,289	0.3347	-151		-151	1	-150
Emergency Management	558	0.1449	-65		-65	1	-64
Planning & Development	3,232	0.8392	-379		-379	3	-376
UW Extension	3,111	0.8078	-365		-365	3	-362
Highway	6,442	1.6727	-756		-756	6	-750
Land Conservation	921	0.2391	-108		-108	1	-107
Real Estate	1,852	0.4809	-217		-217	2	-215
Veterans Service	1,362	0.3536	-160		-160	1	-159
Medical Examiner	267	0.0693	-31		-31		-31



RACINE COUNTY, WISCONSIN
Indirect 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
Other Departments	133,197	34.5844	-15,635		-15,635	132	-15,503
SubTotal	385,136	100.0000	-45,205		-45,205	372	-44,833
Total	385,136	100.0000	-45,205		-45,205	372	-44,833

Allocation Basis: Cost of Copy Charges by Department

Allocation Source: County Financial Records

RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department Finance Department

Receiving Department	Total	Budget	Accounting	Payroll	Purchasing	Audit	Receipts
Maintenance	56,244	5,895	20,391	4,604	17,727	6,841	24
County Executive	3,957	387	1,337	1,347	170	452	51
Information Systems	7,429	602	2,084	1,989	1,998	696	0
Finance Department	8,565	599	2,073	4,933	468	696	27
Human Resources	7,508	828	2,855	2,543	134	945	56
Printing/Mail Service	5,030	758	2,612	424	178	861	36
Corporation Counsel	4,715	347	1,196	2,119	402	399	64
County Treasurer	20,155	2,036	7,022	2,087	1,828	2,316	4,745
Central Courts	200,695	31,240	107,740	14,967	6,286	35,597	1,501
Sheriff's Department	74,373	4,547	15,682	34,709	10,342	5,180	1,983
Child Support	33,207	3,049	10,516	10,744	4,815	3,475	824
Communications	21,294	0	0	20,314	134	0	0
Human Services	235,612	54,774	47,232	59,866	7,668	62,408	3,522
Ridgewood	105,287	10,077	26,071	40,774	11,814	11,480	1,692
Detention Center	8,374	0	0	7,923	0	0	0
County Jail	63,276	5,069	17,482	28,514	3,789	5,772	646
County Board	8,933	417	1,440	4,499	45	473	3
Register of Deeds	7,203	320	1,103	2,283	535	361	2,868
County Clerk	8,455	340	1,172	1,663	535	390	1,448
District Attorney	29,150	4,043	13,941	4,320	2,006	4,605	89
Victim Witness	4,933	411	1,416	2,364	134	463	25
Victim Advocate	966	74	255	424	89	83	0
Emergency Management	2,302	256	882	424	402	287	58
Planning & Development	7,032	629	2,171	2,951	267	714	437
UW Extension	6,527	1,020	3,517	0	580	1,159	200
Parks	29,403	5,055	4,365	1,598	10,298	5,763	1,573
Highway	106,191	14,351	12,374	18,048	42,395	16,353	167
Land Conservation	7,550	431	1,486	1,272	2,140	491	1,671
Real Estate	2,267	67	232	1,223	223	74	187
Veterans Service	2,489	336	1,161	619	45	380	17
Medical Examiner	7,033	1,023	3,528	864	134	1,168	153
Other Departments	202,619	21,816	75,241	35,752	39,811	24,896	16,077



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department Finance Department

Receiving Department	Total	Budget	Accounting	Payroll	Purchasing	Audit	Receipts
Direct Billed	0	0	0	0	0	0	0
Total	1,288,774	170,797	388,577	316,161	167,392	194,778	40,144



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department Finance Department

Receiving Department	Banking	Print Shop	Copier Pool
Maintenance	934	2	(174)
County Executive	121	158	(66)
Information Systems	181	9	(130)
Finance Department	348	80	(659)
Human Resources	239	221	(313)
Printing/Mail Service	111	50	0
Corporation Counsel	161	27	0
County Treasurer	351	329	(559)
Central Courts	4,417	1,357	(2,410)
Sheriff's Department	3,341	314	(1,725)
Child Support	959	339	(1,514)
Communications	1,156	10	(320)
Human Services	9,657	4,911	(14,426)
Ridgewood	4,720	483	(1,824)
Detention Center	451	0	0
County Jail	2,896	321	(1,213)
County Board	303	1,865	(112)
Register of Deeds	166	42	(475)
County Clerk	134	3,028	(255)
District Attorney	707	380	(941)
Victim Witness	181	89	(150)
Victim Advocate	32	9	0
Emergency Management	53	4	(64)
Planning & Development	239	0	(376)
UW Extension	116	297	(362)
Parks	717	34	0
Highway	3,218	35	(750)
Land Conservation	121	45	(107)
Real Estate	77	399	(215)
Veterans Service	73	17	(159)
Medical Examiner	166	28	(31)
Other Departments	4,529	0	(15,503)



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department Finance Department

Receiving Department	Banking	Print Shop	Copier Pool
Direct Billed	0	0	0
Total	<u>40,875</u>	<u>14,883</u>	<u>(44,833)</u>



RACINE COUNTY, WISCONSIN
HUMAN RESOURCES
NATURE AND EXTENT OF SERVICES

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 distributed into functions and allocated as follows:

- **Personnel Administration.** Costs are allocated based on the number of employees by department.
- **Civil Service.** Costs are allocated to the Sheriff and Jail departments based on the number of covered employees.

Other costs and activities that are considered General Government in nature are not allocated further in the plan.

RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department Human Resources

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	709,069			709,069
Building Depreciation	7,439		7,439	
Insurance	37	10	47	
Maintenance	15,177	374	15,551	
County Executive	11,686	2,238	13,924	
Information Systems	19,623		19,623	
Finance Department	7,205	303	7,508	
Human Resources		5,516	5,516	
Printing/Mail Service		2,836	2,836	
Corporation Counsel		18,449	18,449	
County Treasurer		552	552	
Total Allocated Additions:	<u>61,167</u>	<u>30,278</u>	<u>91,445</u>	91,445
Total To Be Allocated:	<u><u>770,236</u></u>	<u><u>30,278</u></u>		<u><u>800,514</u></u>



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department Human Resources

	Total	General & Admin	Personnel Admin	Civil Service	General Govt
Wages & Benefits					
Salaries & Wages	435,968	78,518	352,349	0	5,101
Fringe Benefits	157,324	28,334	127,149	0	1,841
Other Expense & Cost					
Med - Physicals	5,570	0	5,570	0	0
Consultants	68,400	0	68,400	0	0
Rent	13,980	0	13,780	0	200
Civil Testing Fees	8,839	0	0	8,839	0
Civil Per Diem	600	0	0	600	0
Telephone	1,547	0	1,525	0	22
Public Liability Exp	2,703	0	2,664	0	39
Travel	2,512	0	2,476	0	36
Training	2,125	0	2,095	0	30
Recruitment Misc	373	0	373	0	0
Office Supplies	1,380	0	1,360	0	20
Copy Cost	2,691	0	2,653	0	38
Printing	837	0	825	0	12
Publications	243	0	240	0	3
Postage	3,747	0	3,693	0	54
Dues	230	0	227	0	3
Departmental Totals					
Total Expenditures	709,069	106,852	585,379	9,439	7,399
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	709,069	106,852	585,379	9,439	7,399
Allocation Step 1					
Inbound- Information Systems: Specific IS Costs	19,623	0	19,623	0	0
Inbound- All Others	41,544	0	40,859	0	685
Reallocate Admin Costs		(106,852)	105,089	0	1,763
Unallocated Costs	(9,847)	0	0	0	(9,847)
1st Allocation	760,389	0	750,950	9,439	0



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department Human Resources

	Total	General & Admin	Personnel Admin	Civil Service	General Govt
Allocation Step 2					
Inbound- All Others	30,278	0	29,778	0	500
Unallocated Costs	(500)	0	0	0	(500)
2nd Allocation	29,778	0	29,778	0	0
Total For 08 Human Resources					
Total Allocated	790,167	0	780,728	9,439	0



RACINE COUNTY, WISCONSIN
Indirect 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	11.32	1.3882	10,425		10,425		10,425
County Executive	3.32	0.4071	3,057		3,057		3,057
Information Systems	4.87	0.5972	4,485		4,485		4,485
Finance Department	12.10	1.4839	11,143		11,143		11,143
Human Resources	5.99	0.7346	5,516		5,516		5,516
Printing/Mail Service	1.00	0.1226	921		921	38	959
Corporation Counsel	5.00	0.6132	4,605		4,605	191	4,796
County Treasurer	4.93	0.6046	4,540		4,540	189	4,729
Central Courts	35.31	4.3302	32,517		32,517	1,352	33,869
Sheriff's Department	116.95	14.3420	107,701		107,701	4,477	112,178
Child Support	25.35	3.1088	23,345		23,345	970	24,315
Communications	47.91	5.8754	44,121		44,121	1,834	45,955
Human Services	141.21	17.3170	130,042		130,042	5,406	135,448
Ridgewood	148.02	18.1521	136,314		136,314	5,667	141,981
Detention Center	18.68	2.2908	17,203		17,203	715	17,918
County Jail	96.09	11.7838	88,491		88,491	3,679	92,170
County Board	22.78	2.7936	20,978		20,978	872	21,850
Register of Deeds	5.38	0.6598	4,955		4,955	206	5,161
County Clerk	3.91	0.4795	3,601		3,601	150	3,751
District Attorney	10.19	1.2496	9,384		9,384	390	9,774
Victim Witness	5.56	0.6818	5,120		5,120	213	5,333
Victim Advocate	1.00	0.1226	921		921	38	959
Emergency Management	1.00	0.1226	921		921	38	959
Planning & Development	6.95	0.8523	6,400		6,400	266	6,666
Parks	5.77	0.7076	5,314		5,314	221	5,535
Highway	65.48	8.0300	60,301		60,301	2,507	62,808



RACINE COUNTY, WISCONSIN
Indirect 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
Land Conservation	3.00	0.3679	2,763		2,763	115	2,878
Real Estate	2.87	0.3520	2,643		2,643	110	2,753
Veterans Service	1.45	0.1778	1,335		1,335	56	1,391
Medical Examiner	2.05	0.2514	1,888		1,888	78	1,966
SubTotal	815.44	100.0000	750,950		750,950	29,778	780,728
Total	815.44	100.0000	750,950		750,950	29,778	780,728

Allocation Basis: Number of FTE's by Department

Allocation Source: County Payroll Register



RACINE COUNTY, WISCONSIN
Indirect 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	116.95	54.8958	5,182		5,182		5,182
County Jail	96.09	45.1042	4,257		4,257		4,257
SubTotal	213.04	100.0000	9,439		9,439		9,439
Total	213.04	100.0000	9,439		9,439		9,439

Allocation Basis: FTE Count for Sheriff and Jail Departments

Allocation Source: County Payroll Register



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department Human Resources

Receiving Department	Total	Personnel Admin	Civil Service
Maintenance	10,425	10,425	0
County Executive	3,057	3,057	0
Information Systems	4,485	4,485	0
Finance Department	11,143	11,143	0
Human Resources	5,516	5,516	0
Printing/Mail Service	959	959	0
Corporation Counsel	4,796	4,796	0
County Treasurer	4,729	4,729	0
Central Courts	33,869	33,869	0
Sheriff's Department	117,360	112,178	5,182
Child Support	24,315	24,315	0
Communications	45,955	45,955	0
Human Services	135,448	135,448	0
Ridgewood	141,981	141,981	0
Detention Center	17,918	17,918	0
County Jail	96,427	92,170	4,257
County Board	21,850	21,850	0
Register of Deeds	5,161	5,161	0
County Clerk	3,751	3,751	0
District Attorney	9,774	9,774	0
Victim Witness	5,333	5,333	0
Victim Advocate	959	959	0
Emergency Management	959	959	0
Planning & Development	6,666	6,666	0
Parks	5,535	5,535	0
Highway	62,808	62,808	0
Land Conservation	2,878	2,878	0
Real Estate	2,753	2,753	0
Veterans Service	1,391	1,391	0
Medical Examiner	1,966	1,966	0



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department Human Resources

Receiving Department	Total	Personnel Admin	Civil Service
Direct Billed	0	0	0
Total	<u><u>790,167</u></u>	<u><u>780,728</u></u>	<u><u>9,439</u></u>



RACINE COUNTY, WISCONSIN
PRINTING AND MAIL SERVICES
NATURE AND EXTENT OF SERVICES

The Printing and Mail Services 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 distributed into functions and allocated as follows:

- **Printing.** Allocated based on print shop charges to departments.
- **General Mail.** Allocated based on postage charges by department.

RACINE COUNTY, WISCONSIN
Indirect 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:	113,119			113,119
Building Depreciation	6,794		6,794	
Equipment Depreciation	3,693		3,693	
Insurance	6	2	8	
Maintenance	18,948	691	19,639	
Information Systems	8,118	477	8,595	
Finance Department	4,838	192	5,030	
Human Resources	921	38	959	
Printing/Mail Service		2,803	2,803	
County Treasurer		262	262	
Total Allocated Additions:	43,318	4,465	47,783	47,783
Total To Be Allocated:	156,437	4,465		160,902



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department Printing/Mail Service

	Total	General & Admin	Printing	Postage / Mail Svcs
Wages & Benefits				
Salaries & Wages	37,595	5,639	26,317	5,639
Fringe Benefits	20,205	3,031	14,143	3,031
Other Expense & Cost				
Cont Svcs - Mail Pickup	41,867	0	0	41,867
Maintenance Contracts	4,234	0	4,234	0
Telephone	125	0	103	22
Public Liability Exp	233	0	192	41
Office Supplies	73	0	60	13
Printing	606	0	499	107
Postage	8,181	0	6,737	1,444
Departmental Totals				
Total Expenditures	113,119	8,670	52,285	52,164
Deductions				
Total Deductions	0	0	0	0
Functional Cost				
Functional Cost	113,119	8,670	52,285	52,164
Allocation Step 1				
Inbound- All Others	43,318	0	35,672	7,646
Reallocate Admin Costs		(8,670)	7,140	1,530
1st Allocation	156,437	0	95,097	61,340
Allocation Step 2				
Inbound- All Others	4,465	0	3,677	788
2nd Allocation	4,465	0	3,677	788
Total For 09 Printing/Mail Service				
Total Allocated	160,902	0	98,774	62,128



RACINE COUNTY, WISCONSIN
Indirect 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	25	0.0138	13		13		13
County Executive	1,996	1.1040	1,050		1,050		1,050
Information Systems	114	0.0631	60		60		60
Finance Department	1,016	0.5620	534		534		534
Human Resources	2,680	1.4824	1,410		1,410		1,410
Printing/Mail Service	606	0.3352	319		319		319
Corporation Counsel	335	0.1853	176		176	7	183
County Treasurer	3,991	2.2075	2,099		2,099	84	2,183
Central Courts	16,466	9.1077	8,661		8,661	347	9,008
Sheriff's Department	3,808	2.1063	2,003		2,003	80	2,083
Child Support	4,115	2.2761	2,164		2,164	87	2,251
Communications	124	0.0686	65		65	3	68
Human Services	59,621	32.9774	31,363		31,363	1,259	32,622
Ridgewood	5,862	3.2424	3,083		3,083	124	3,207
County Jail	3,900	2.1572	2,051		2,051	82	2,133
County Board	22,634	12.5194	11,906		11,906	477	12,383
Register of Deeds	512	0.2832	269		269	11	280
County Clerk	36,752	20.3283	19,332		19,332	775	20,107
District Attorney	4,612	2.5510	2,426		2,426	97	2,523
Victim Witness	1,075	0.5946	565		565	23	588
Victim Advocate	116	0.0642	61		61	2	63
Emergency Management	56	0.0310	29		29	1	30
UW Extension	3,611	1.9973	1,899		1,899	76	1,975
Parks	412	0.2279	217		217	9	226
Highway	431	0.2384	227		227	9	236
Land Conservation	540	0.2987	284		284	11	295

RACINE COUNTY, WISCONSIN
Indirect 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
Real Estate	4,843	2.6788	2,547		2,547	102	2,649
Veterans Service	199	0.1101	105		105	4	109
Medical Examiner	340	0.1881	179		179	7	186
SubTotal	180,792	100.0000	95,097		95,097	3,677	98,774
Total	180,792	100.0000	95,097		95,097	3,677	98,774

Allocation Basis: Printing Charges by Department

Allocation Source: County Financial Records

RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department Printing/Mail Service

Activity - Postage / Mail Svcs

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Human Resources	4,695	2.3242	1,426		1,426		1,426
Printing/Mail Service	8,181	4.0499	2,484		2,484		2,484
Corporation Counsel	35	0.0173	11		11		11
County Treasurer	26,229	12.9842	7,965		7,965	109	8,074
Central Courts	44,193	21.8770	13,419		13,419	184	13,603
Sheriff's Department	6,967	3.4489	2,116		2,116	29	2,145
Child Support	25,933	12.8377	7,875		7,875	108	7,983
Human Services	50,892	25.1930	15,453		15,453	213	15,666
Ridgewood	5,162	2.5554	1,567		1,567	22	1,589
County Jail	12	0.0059	4		4		4
Register of Deeds	7,458	3.6920	2,265		2,265	31	2,296
District Attorney	4,568	2.2613	1,387		1,387	19	1,406
Victim Witness	4,091	2.0252	1,242		1,242	17	1,259
Victim Advocate	877	0.4341	266		266	4	270
Planning & Development	3,673	1.8183	1,115		1,115	15	1,130
UW Extension	6,483	3.2093	1,969		1,969	27	1,996
Highway	1,042	0.5158	316		316	4	320
Veterans Service	1,516	0.7505	460		460	6	466
SubTotal	202,007	100.0000	61,340		61,340	788	62,128
Total	202,007	100.0000	61,340		61,340	788	62,128

Allocation Basis: Postage Charges by Department
 Allocation Source: County Financial Records

RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department Printing/Mail Service

Receiving Department	Total	Printing	Postage / Mail Svcs
Maintenance	13	13	0
County Executive	1,050	1,050	0
Information Systems	60	60	0
Finance Department	534	534	0
Human Resources	2,836	1,410	1,426
Printing/Mail Service	2,803	319	2,484
Corporation Counsel	194	183	11
County Treasurer	10,257	2,183	8,074
Central Courts	22,611	9,008	13,603
Sheriff's Department	4,228	2,083	2,145
Child Support	10,234	2,251	7,983
Communications	68	68	0
Human Services	48,288	32,622	15,666
Ridgewood	4,796	3,207	1,589
County Jail	2,137	2,133	4
County Board	12,383	12,383	0
Register of Deeds	2,576	280	2,296
County Clerk	20,107	20,107	0
District Attorney	3,929	2,523	1,406
Victim Witness	1,847	588	1,259
Victim Advocate	333	63	270
Emergency Management	30	30	0
Planning & Development	1,130	0	1,130
UW Extension	3,971	1,975	1,996
Parks	226	226	0
Highway	556	236	320
Land Conservation	295	295	0
Real Estate	2,649	2,649	0
Veterans Service	575	109	466
Medical Examiner	186	186	0



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department Printing/Mail Service

Receiving Department	Total	Printing	Postage / Mail Svcs
Direct Billed	0	0	0
Total	<u>160,902</u>	<u>98,774</u>	<u>62,128</u>



**RACINE COUNTY, WISCONSIN
CORPORATION COUNSEL
NATURE AND EXTENT OF SERVICES**

The Racine County Corporations 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 Workers Compensation claims and working directly with employees on insurance matters.

Costs associated with the Corporation Counsel's services are allocated based on the relative effort expended by department.

RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department Corporation Counsel

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	545,298			545,298
Building Depreciation	1,144		1,144	
Insurance	31	8	39	
Maintenance	3,191	116	3,307	
County Executive	10,939	2,095	13,034	
Information Systems	10,147	597	10,744	
Finance Department	4,530	185	4,715	
Human Resources	4,605	191	4,796	
Printing/Mail Service	187	7	194	
County Treasurer		389	389	
Total Allocated Additions:	34,774	3,588	38,362	38,362
Total To Be Allocated:	580,072	3,588		583,660



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department Corporation Counsel

	Total	General & Admin	Legal Services
Wages & Benefits			
Salaries & Wages	384,530	0	384,530
Fringe Benefits	134,457	0	134,457
Other Expense & Cost			
Equipment Repairs	72	0	72
Witness Fees	5	0	5
Process Fees	28	0	28
Telephone	821	0	821
Public Liability Exp	2,373	0	2,373
Travel	383	0	383
Training	2,281	0	2,281
Office Supplies	902	0	902
Copy Cost	1,629	0	1,629
Printing	335	0	335
Publications	15,732	0	15,732
Postage	35	0	35
Dues	1,715	0	1,715
Departmental Totals			
Total Expenditures	545,298	0	545,298
Deductions			
Total Deductions	0	0	0
Functional Cost			
Functional Cost	545,298	0	545,298
Allocation Step 1			
Inbound- All Others	34,774	0	34,774
1st Allocation	580,072	0	580,072
Allocation Step 2			
Inbound- All Others	3,588	0	3,588
2nd Allocation	3,588	0	3,588



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department Corporation Counsel

	Total	General & Admin	Legal Services
Total For 10 Corporation Counsel			
Total Allocated	583,660	0	583,660



RACINE COUNTY, WISCONSIN
Indirect 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	5,677	1.5503	8,993		8,993		8,993
Maintenance	3,270	0.8930	5,180		5,180		5,180
County Executive	18,797	5.1331	29,775		29,775		29,775
Information Systems	2,844	0.7766	4,505		4,505		4,505
Finance Department	14,076	3.8439	22,297		22,297		22,297
Human Resources	11,647	3.1805	18,449		18,449		18,449
County Treasurer	15,865	4.3324	25,131		25,131	184	25,315
Central Courts	4,408	1.2037	6,983		6,983	51	7,034
Sheriff's Department	27,028	7.3808	42,814		42,814	313	43,127
Child Support	1,799	0.4913	2,850		2,850	21	2,871
Human Services	144,048	39.3364	228,177		228,177	1,669	229,846
Ridgewood	13,236	3.6145	20,967		20,967	153	21,120
County Jail	14,027	3.8305	22,220		22,220	162	22,382
County Clerk	17,587	4.8026	27,859		27,859	204	28,063
District Attorney	1,046	0.2856	1,657		1,657	12	1,669
Emergency Management	1,046	0.2856	1,657		1,657	12	1,669
Harbor / Marina	1,046	0.2856	1,657		1,657	12	1,669
Parks	7,025	1.9184	11,128		11,128	81	11,209
Highway	16,262	4.4408	25,760		25,760	188	25,948
Other Departments	45,461	12.4144	72,013		72,013	526	72,539
SubTotal	366,195	100.0000	580,072		580,072	3,588	583,660
Total	366,195	100.0000	580,072		580,072	3,588	583,660



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department Corporation Counsel

Allocation Basis: Salary Cost of Effort Expended by Department

Allocation Source: Corporation Counsel and Staff

RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department Corporation Counsel

Receiving Department	Total	Legal Services
Insurance	8,993	8,993
Maintenance	5,180	5,180
County Executive	29,775	29,775
Information Systems	4,505	4,505
Finance Department	22,297	22,297
Human Resources	18,449	18,449
County Treasurer	25,315	25,315
Central Courts	7,034	7,034
Sheriff's Department	43,127	43,127
Child Support	2,871	2,871
Human Services	229,846	229,846
Ridgewood	21,120	21,120
County Jail	22,382	22,382
County Clerk	28,063	28,063
District Attorney	1,669	1,669
Emergency Management	1,669	1,669
Harbor / Marina	1,669	1,669
Parks	11,209	11,209
Highway	25,948	25,948
Other Departments	72,539	72,539
Direct Billed	0	0
Total	583,660	583,660



RACINE COUNTY, WISCONSIN
COUNTY TREASURER
NATURE AND EXTENT OF SERVICES

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 of the Treasurer's Office have been distributed into functions and 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 of the Treasurer's Office are considered General Government in nature, and are not allocated further in the plan.

RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department County Treasurer

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	450,115			450,115
Building Depreciation	3,974		3,974	
Insurance	30	8	38	
Maintenance	11,082	404	11,486	
County Executive	1,020	195	1,215	
Information Systems	35,860	1,313	37,173	
Finance Department	19,362	793	20,155	
Human Resources	4,540	189	4,729	
Printing/Mail Service	10,064	193	10,257	
Corporation Counsel	25,131	184	25,315	
County Treasurer		4,030	4,030	
Total Allocated Additions:	<u>111,063</u>	<u>7,309</u>	<u>118,372</u>	<u>118,372</u>
Total To Be Allocated:	<u><u>561,178</u></u>	<u><u>7,309</u></u>		<u><u>568,487</u></u>



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department County Treasurer

	Total	General & Admin	Banking	General Receipts	General Government
Wages & Benefits					
Salaries & Wages	241,819	31,461	36,660	10,979	162,719
Fringe Benefits	110,924	14,431	16,816	5,036	74,641
Other Expense & Cost					
Title Expenses	17,325	0	0	0	17,325
In Rem Guadian Atty	750	0	0	0	750
Temporary Help	14,201	0	0	0	14,201
Appraisal Services	4,600	0	0	0	4,600
Equipment Repairs	569	0	99	30	440
Telephone	470	0	82	25	363
Public Liability Exp	1,499	0	261	78	1,160
Advertising	17,169	0	0	0	17,169
Travel	98	0	17	5	76
Training	213	0	37	11	165
Conferences	1,228	0	214	64	950
Office Supplies	1,994	0	348	104	1,542
Paper	1,224	0	213	64	947
Copy Cost	4,805	0	838	251	3,716
Printing	3,991	0	696	208	3,087
Postage	26,229	0	4,572	1,369	20,288
Dues	100	0	17	5	78
Over Short Account	151	0	0	0	151
Equipment	756	0	132	39	585
Departmental Totals					
Total Expenditures	450,115	45,892	61,002	18,268	324,953
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	450,115	45,892	61,002	18,268	324,953



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department County Treasurer

	Total	General & Admin	Banking	General Receipts	General Government
Allocation Step 1					
Inbound- Information Systems: Specific IS Costs	13,536	0	1,964	1,964	9,608
Inbound- All Others	97,527	0	16,999	5,091	75,437
Reallocate Admin Costs		(45,892)	7,999	2,396	35,497
Unallocated Costs	(445,495)	0	0	0	(445,495)
1st Allocation	115,683	0	87,964	27,719	0
Allocation Step 2					
Inbound- All Others	7,309	0	1,274	382	5,653
Unallocated Costs	(5,653)	0	0	0	(5,653)
2nd Allocation	1,656	0	1,274	382	0
Total For 11 County Treasurer					
Total Allocated	117,339	0	89,238	28,101	0



RACINE COUNTY, WISCONSIN
Indirect 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
Maintenance	1,051	2.3818	2,095		2,095		2,095
County Executive	136	0.3082	271		271		271
Information Systems	204	0.4623	407		407		407
Finance Department	392	0.8883	781		781		781
Human Resources	258	0.5847	514		514		514
Printing/Mail Service	119	0.2697	237		237		237
Corporation Counsel	173	0.3921	345		345		345
County Treasurer	378	0.8566	754		754		754
Central Courts	4,760	10.7870	9,489		9,489	146	9,635
Sheriff's Department	3,600	8.1583	7,176		7,176	111	7,287
Child Support	1,034	2.3432	2,061		2,061	32	2,093
Communications	1,246	2.8237	2,484		2,484	38	2,522
Human Services	10,408	23.5865	20,748		20,748	320	21,068
Ridgewood	5,087	11.5281	10,141		10,141	156	10,297
Detention Center	486	1.1014	969		969	15	984
County Jail	3,121	7.0728	6,221		6,221	96	6,317
County Board	327	0.7410	652		652	10	662
Register of Deeds	179	0.4056	357		357	6	363
County Clerk	144	0.3263	287		287	4	291
District Attorney	762	1.7268	1,519		1,519	23	1,542
Victim Witness	195	0.4419	389		389	6	395
Victim Advocate	35	0.0793	70		70	1	71
Emergency Management	57	0.1292	114		114	2	116
Planning & Development	258	0.5847	514		514	8	522
UW Extension	125	0.2833	249		249	4	253
Parks	772	1.7495	1,539		1,539	24	1,563



RACINE COUNTY, WISCONSIN
Indirect 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
Highway	3,468	7.8591	6,913		6,913	107	7,020
Land Conservation	131	0.2969	261		261	4	265
Real Estate	83	0.1881	165		165	3	168
Veterans Service	79	0.1790	157		157	2	159
Medical Examiner	179	0.4056	357		357	6	363
Other Departments	4,880	11.0590	9,728		9,728	150	9,878
SubTotal	44,127	100.0000	87,964		87,964	1,274	89,238
Total	44,127	100.0000	87,964		87,964	1,274	89,238

Allocation Basis: Total General and Payroll Checks by Department

Allocation Source: County Financial Records

RACINE COUNTY, WISCONSIN
Indirect 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
Maintenance	9	0.0624	17		17		17
County Executive	19	0.1318	37		37		37
Finance Department	10	0.0693	19		19		19
Human Resources	20	0.1387	38		38		38
Printing/Mail Service	13	0.0902	25		25		25
Corporation Counsel	23	0.1595	44		44		44
County Treasurer	1,704	11.8169	3,276		3,276		3,276
Central Courts	539	3.7379	1,036		1,036	16	1,052
Sheriff's Department	712	4.9376	1,369		1,369	22	1,391
Child Support	296	2.0527	569		569	9	578
Human Services	1,265	8.7725	2,432		2,432	38	2,470
Ridgewood	608	4.2164	1,169		1,169	18	1,187
County Jail	232	1.6089	446		446	7	453
County Board	1	0.0069	2		2		2
Register of Deeds	1,030	7.1429	1,980		1,980	31	2,011
County Clerk	520	3.6061	1,000		1,000	16	1,016
District Attorney	32	0.2219	62		62	1	63
Victim Witness	9	0.0624	17		17		17
Emergency Management	21	0.1456	40		40	1	41
Planning & Development	157	1.0888	302		302	5	307
UW Extension	72	0.4993	138		138	2	140
Parks	565	3.9182	1,086		1,086	17	1,103
Highway	60	0.4161	115		115	2	117
Land Conservation	600	4.1609	1,153		1,153	18	1,171
Real Estate	67	0.4646	129		129	2	131
Veterans Service	6	0.0416	12		12		12



RACINE COUNTY, WISCONSIN
Indirect 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
Medical Examiner	55	0.3814	106		106	2	108
Other Departments	5,775	40.0485	11,100		11,100	175	11,275
SubTotal	14,420	100.0000	27,719		27,719	382	28,101
Total	14,420	100.0000	27,719		27,719	382	28,101

Allocation Basis: Number of Receipt Transactions by Department

Allocation Source: County Financial Transactions



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department County Treasurer

Receiving Department	Total	Banking	General Receipts
Maintenance	2,112	2,095	17
County Executive	308	271	37
Information Systems	407	407	0
Finance Department	800	781	19
Human Resources	552	514	38
Printing/Mail Service	262	237	25
Corporation Counsel	389	345	44
County Treasurer	4,030	754	3,276
Central Courts	10,687	9,635	1,052
Sheriff's Department	8,678	7,287	1,391
Child Support	2,671	2,093	578
Communications	2,522	2,522	0
Human Services	23,538	21,068	2,470
Ridgewood	11,484	10,297	1,187
Detention Center	984	984	0
County Jail	6,770	6,317	453
County Board	664	662	2
Register of Deeds	2,374	363	2,011
County Clerk	1,307	291	1,016
District Attorney	1,605	1,542	63
Victim Witness	412	395	17
Victim Advocate	71	71	0
Emergency Management	157	116	41
Planning & Development	829	522	307
UW Extension	393	253	140
Parks	2,666	1,563	1,103
Highway	7,137	7,020	117
Land Conservation	1,436	265	1,171
Real Estate	299	168	131
Veterans Service	171	159	12
Medical Examiner	471	363	108
Other Departments	21,153	9,878	11,275



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department County Treasurer

Receiving Department	Total	Banking	General Receipts
Direct Billed	0	0	0
Total	<u>117,339</u>	<u>89,238</u>	<u>28,101</u>



**RACINE COUNTY, WISCONSIN
CENTRAL COURTS
NATURE AND EXTENT OF SERVICES**

In addition to the normal functions of the office, the Central Courts provide direct support to the Child Support Program. Accordingly, the costs are distributed into two functional activities – Child Support and Central Court Direct.

In FY2011, all costs of the Family Court Commissioners were moved into accounts under the Central Courts. In addition to the normal functions of the office, the Family Court Commissioner provides direct support, under a cooperative agreement, to the Child Support Program. Accordingly, the costs are distributed into two functional activities – Child Support and General Government.

Costs assigned to the combined Child Support Program have been identified based on time sheet records, and are allocated directly to that cost objective.

All other costs of the Central Courts are allocated exclusively to a cost objective entitled Circuit Court Direct. Prior to allocation, the direct costs of the Central Courts are removed through a direct billed credit. In this way, only the associated indirect costs are allocated to the Circuit Court Direct cost objective.

RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department Central Courts

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	4,056,637			4,056,637
Building Depreciation	393,190		393,190	
Equipment Depreciation	1,698		1,698	
Insurance	218	57	275	
Maintenance	661,390	23,662	685,052	
County Executive	5,025	962	5,987	
Information Systems	18,265	1,074	19,339	
Finance Department	192,957	7,738	200,695	
Human Resources	32,517	1,352	33,869	
Printing/Mail Service	22,080	531	22,611	
Corporation Counsel	6,983	51	7,034	
County Treasurer	10,525	162	10,687	
Total Allocated Additions:	<u>1,344,848</u>	<u>35,589</u>	<u>1,380,437</u>	1,380,437
Less Direct	(4,056,637)			
Total Departmental Cost Adjustments:	<u>(4,056,637)</u>			<u>(4,056,637)</u>
Total To Be Allocated:	<u><u>1,344,848</u></u>	<u><u>35,589</u></u>		<u><u>1,380,437</u></u>



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department Central Courts

	Total	General & Admin	Child Support	Circuit Court Direct
Wages & Benefits				
Salaries & Wages	1,539,370	0	185,081	1,354,289
Fringe Benefits	679,542	0	75,394	604,148
Other Expense & Cost				
Microfilm	1,200	0	0	1,200
Court Commissioners	110,649	0	60,363	50,286
Jury	146,528	0	0	146,528
Social Workers	141,366	0	0	141,366
Attorneys	210,167	0	0	210,167
Guardian AD Litem	319,693	0	0	319,693
Court Reporters	38,625	0	0	38,625
Interpreters	177,333	0	0	177,333
Transcripts	16,772	0	0	16,772
Psychologist	97,814	0	0	97,814
Psychiatric	54,330	0	0	54,330
Temp Help	321,587	0	53,229	268,358
Equip Repairs	1,457	0	0	1,457
Witness Fees	8,393	0	0	8,393
Process Fees	7,106	0	0	7,106
Telephone	12,325	0	0	12,325
Public Liability Exp	9,538	0	1,148	8,390
Travel	2,702	0	0	2,702
Training / Conferences	4,496	0	0	4,496
Office Supplies / Paper	30,315	0	1,537	28,778
Copy / Printing	33,834	0	0	33,834
Publications	10,321	0	0	10,321
Postage	44,193	0	0	44,193
Dues	1,374	0	490	884
Court Ordered Exp	35,376	0	0	35,376
Capital Outlay - Equip	231	0	0	231
Departmental Totals				
Total Expenditures	4,056,637	0	377,242	3,679,395



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department Central Courts

	Total	General & Admin	Child Support	Circuit Court Direct
Deductions				
Total Deductions	0	0	0	0
Cost Adjustments				
Less Direct	(4,056,637)	0	(377,242)	(3,679,395)
Functional Cost	0	0	0	0
Allocation Step 1				
Inbound- All Others	1,344,848	0	161,693	1,183,155
1st Allocation	1,344,848	0	161,693	1,183,155
Allocation Step 2				
Inbound- All Others	35,589	0	4,279	31,310
2nd Allocation	35,589	0	4,279	31,310
Total For 12 Central Courts				
Total Allocated	1,380,437	0	165,972	1,214,465



RACINE COUNTY, WISCONSIN
Indirect 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	100.0000	161,693		161,693	4,279	165,972
SubTotal	100	100.0000	161,693		161,693	4,279	165,972
Total	100	100.0000	161,693		161,693	4,279	165,972

Allocation Basis: Exclusive Allocation to Child Support

Allocation Source: Exclusive Allocation

RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department Central Courts

Activity - Circuit Court Direct

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Central Court Direct	100	100.0000	1,183,155		1,183,155	31,310	1,214,465
SubTotal	100	100.0000	1,183,155		1,183,155	31,310	1,214,465
Total	100	100.0000	1,183,155		1,183,155	31,310	1,214,465

Allocation Basis: Exclusive Allocation to Central Court Direct

Allocation Source: Exclusive Allocation



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department Central Courts

Receiving Department	Total	Child Support	Circuit Court Direct
Child Support	165,972	165,972	0
Central Court Direct	1,214,465	0	1,214,465
Direct Billed	0	0	0
Total	<u>1,380,437</u>	<u>165,972</u>	<u>1,214,465</u>



**RACINE COUNTY, WISCONSIN
SHERIFF'S DEPARTMENT
NATURE AND EXTENT OF SERVICES**

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. Accordingly, the costs are distributed into two functional activities – Child Support and General Government.

Costs assigned to the Child Support Program have been identified based on time sheet records, and are allocated directly to that cost objective.

All other costs of the Sheriff's Department are considered General Government in nature, and are not allocated further in the plan

RACINE COUNTY, WISCONSIN
Indirect 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:	23,917,819			23,917,819
Building Depreciation	118,648		118,648	
Insurance	2,717	716	3,433	
Maintenance	154,594	5,452	160,046	
County Executive	12,807	2,453	15,260	
Information Systems	172,239	7,162	179,401	
Finance Department	71,334	3,039	74,373	
Human Resources	112,883	4,477	117,360	
Printing/Mail Service	4,119	109	4,228	
Corporation Counsel	42,814	313	43,127	
County Treasurer	8,545	133	8,678	
Total Allocated Additions:	700,700	23,854	724,554	724,554
Less Direct	(187,160)			
Total Departmental Cost Adjustments:	(187,160)			(187,160)
Total To Be Allocated:	24,431,359	23,854		24,455,213



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department Sheriff's Department

	Total	General & Admin	Child Support	General Government
Wages & Benefits				
Salaries & Wages	12,889,593	96,760	122,781	12,670,052
Fringe Benefits	6,267,648	47,022	63,458	6,157,168
Other Expense & Cost				
Public Liability Exp	95,550	0	921	94,629
All Other Sheriff Expenses	4,665,028	0	0	4,665,028
Departmental Totals				
Total Expenditures	23,917,819	143,782	187,160	23,586,877
Deductions				
Total Deductions	0	0	0	0
Cost Adjustments				
Less Direct	(187,160)	0	(187,160)	0
Functional Cost				
Functional Cost	23,730,659	143,782	0	23,586,877
Allocation Step 1				
Inbound- Insurance: Property Insurance	1,714	0	0	1,714
Inbound- Insurance: Boiler Insurance	282	0	0	282
Inbound- Finance Department: Budget	4,352	0	0	4,352
Inbound- Finance Department: Accounting	15,054	0	0	15,054
Inbound- Finance Department: Audit	5,052	0	0	5,052
Inbound- Finance Department: Purchasing	9,862	0	0	9,862
Inbound- County Treasurer: Banking	7,176	0	0	7,176
Inbound- County Treasurer: General Receipts	1,369	0	0	1,369
Inbound- All Others	655,839	0	6,296	649,543
Reallocate Admin Costs		(143,782)	1,380	142,402
Unallocated Costs	(24,423,683)	0	0	(24,423,683)
1st Allocation	7,676	0	7,676	0



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department Sheriff's Department

	Total	General & Admin	Child Support	General Government
Allocation Step 2				
Inbound- Insurance: Property Insurance	452	0	0	452
Inbound- Insurance: Boiler Insurance	74	0	0	74
Inbound- Finance Department: Budget	195	0	0	195
Inbound- Finance Department: Accounting	628	0	0	628
Inbound- Finance Department: Audit	128	0	0	128
Inbound- Finance Department: Purchasing	480	0	0	480
Inbound- County Treasurer: Banking	111	0	0	111
Inbound- County Treasurer: General Receipts	22	0	0	22
Inbound- All Others	21,764	0	209	21,555
Unallocated Costs	(23,645)	0	0	(23,645)
2nd Allocation	209	0	209	0
Total For 13 Sheriff's Department				
Total Allocated	7,885	0	7,885	0



RACINE COUNTY, WISCONSIN
Indirect 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	100.0000	7,676		7,676	209	7,885
SubTotal	100	100.0000	7,676		7,676	209	7,885
Total	100	100.0000	7,676		7,676	209	7,885

Allocation Basis: Exclusive Allocation to Child Support

Allocation Source: Exclusive Allocation



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department Sheriff's Department

Receiving Department	Total	Child Support
Child Support	7,885	7,885
Direct Billed	0	0
Total	<u>7,885</u>	<u>7,885</u>

