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## **Cost Allocation Formula for RP Equipment**

RP equipment costs are eligible under sec. ATCP 35.14 (3) (c), Wis. Admin. Code, but they must be allocated according to a reasonable cost allocation formula. The Department has developed the following cost allocation formula for your use. The cost allocation formula must be reasonable and necessary in order for the costs to be reimbursed.

		Type of Equipment	<del></del>	
	Year	M	lake or Model	
	ltem			Cost
ADD:	Original cost of equipment	New	Used	A
ADD:	Estimated maintenance cost of equipment during its useful life:			
	Maintenance Description	Cost per Occurrence	Total Cost for Life of Equipment	
	<b>Total Maintenance Costs</b>			В
LESS:	Salvage value (if any)			С
	SUBTOTAL			D (=A+B
	Estimated number of days** used in equipment's lifetime			E
	TOTAL DAILY** CHARGE OF EQUIPMENT			F (=D/E)
	** Please use the measurement most appropriate for your equipment. This may be days, hours, etc.			
	Number of Days** used			
	X Rate		— (as calculated in <b>F</b> abo	ve)
	Reimbursement Requested	\$		

## **Labor Costs**

Sections ATCP 35.14 (3) and (4), Wis. Admin. Code, also allows a responsible person to seek reimbursement for employee wage and benefit costs for actual time spent cleaning up contamination. These labor costs should be claimed separate from the equipment cost allocation formula. A responsible person's own time, including both officers and successors in interest, is not eligible for reimbursement.