



Chippewa County, MI

Central Services

Cost Allocation Plan

Fiscal Year 2022 Actual Expenditures

**Chippewa County, Michigan
Central Services
Cost Allocation Plan**

Fiscal Year 2022 Actual Expenditures

Final Report – September 2023

Based on Actual Expenditures for the
Fiscal Year Ended December 31, 2022

MAXIMUS

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CERTIFICATE OF COST ALLOCATION PLAN

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

- (1) All costs included in this proposal to establish cost allocations or billings for the fiscal year beginning January 1, 2024 are allowable in accordance with the requirements of this Part and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
- (2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the Federal awards to which they are allocated in accordance with applicable requirements.

Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare that the foregoing is true and correct.

Governmental Unit: Chippewa County, Michigan

Signature:

Kelly J Church

Name of Official:

Kelly J. Church

Title:

Administrator

Date:

9/7/2023

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Cost Allocation Plan
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Section A: Cost Allocation Methodology and Process

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2022
Cost Allocation Methodology and Process

A. Cost Allocation Methodology and Process

The Cost Allocation Plan (CAP) provided in *Section C* was prepared by Maximus Consulting Services, Inc. (Maximus) for Chippewa County, Michigan. Utilizing our proprietary, web-based cost allocation system, MAXCAP™, Maximus used cost data and allocation statistics to allocate the costs to departments/divisions/programs for Fiscal Year (FY) 2022.

MAXCAP uses a double step-down allocation procedure to distribute costs among Central Services and to departments that receive benefits. Using MAXCAP, costs are input by cost center identifications consistent with the entity's accounting code structure, which allows for efficient balancing with the entity's financial reporting systems. Additionally, MAXCAP provides for the inputting of allocation statistics appropriate for the distribution of the identified indirect cost pools. Credits for direct-billed payments, cost adjustments, and other valid and applicable costing factors are also facilitated within the software.

In this section, we provide an overview of our cost allocation methodology and process used to develop the CAP.

A.1 Cost Allocation Methodology

Maximus employs a double step-down procedure that allows all Central Service Departments to allocate costs to all other Central Service Departments. Since Central Service Departments' costs are not simultaneously allocated, the process must be performed sequentially, one department after another. The second step-down allows for the equitable allocation of the costs the Central Service Departments receive from one another.

Typically, CAPs are compiled using a single step down or "waterfall" methodology in which the costs of Central Service Departments are allocated in an ordinal sequence with emphasis placed on ordering non-departmental and departmental cost groupings to optimize the flow of costs to recoverable program areas. Although this is an acceptable method resulting in accurate program allocations, it provides only partial information as to the costs of individual Central Service Departments and their significant activities.

To demonstrate the potential inequity of a single step-down, consider the costs of the Facilities Management and Purchasing activities. Facilities Management manages and maintains the office space that Purchasing uses to serve departments. Facilities costs are rightfully allocable to all the departments that have space in government buildings. If Facilities Management costs are allocated after Purchasing, the cost of Purchasing's space will be allocated to the other departments in the building. It could be argued that this method then allocates costs to departments disproportionate to the benefit received from those costs.

Maximus' double step-down approach mitigates potential allocation inequities and has been widely accepted by federal cognizant agencies for more than 30 years.

A.1.1 First Step-Down

The first step-down allows each Central Service Department to allocate to any other department, regardless of the sequence of the departments. The department also can allocate to itself providing the statistical measurements indicate a basis for the allocations.

Process

The process of allocating during this round is achieved sequentially, consistent with the order of the Central Service Departments. As each Central Service Department performs its allocations it allocates:

- Costs from entity financial records
- Cost adjustments
- Credits
- Costs received from other Central Service Departments that have completed their first round allocations

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Results

At the completion of the first step-down, each Central Service Department has the allocated costs from itself and from the Central Service Departments sequenced before it.

A.1.2 Second Step-Down

The rule for the second step-down is that each Central Service Department can allocate only to another department sequenced after the allocating department; provided that the statistical measurements indicate a basis for the allocations.

Process

The process of allocating during the second step-down is achieved sequentially and consistent with the order of the Central Service Departments. As each Central Service Department performs its allocations, it allocates:

- Costs received from other Central Service Departments that have completed their second round allocations
- Costs received in the first step-down from itself and from the Central Service Departments sequenced after the allocating department

Results

At the completion of the second step-down, each Central Service Department has completed all allocations and all Central Service Departments have been cleared of all costs. The costs have either been adjusted out of the cycle or sent to Receiving Departments based on the allocation statistics.

A.1.3 Supplemental Comments

When the relationship between and among the Central Service Departments is greatly intertwined, it may be prudent to implement three or more step-downs. Typically, the double step-down is sufficient to accomplish an equitable allocation of all costs.

If more than two step-downs are required the rules for all rounds of allocation — except the final round — are the same as defined above for the first step-down. The final round always follows the rules, as defined above, for the second step-down.

A.2 Cost Allocation Process

The process utilized by Maximus in developing the CAP and tracking costs within it is discussed below.

A.2.1 Initiating the Process

Working in conjunction with the entity, Maximus determines data to be included within the cost allocation process based on:

- Application of federal cost principles or full costing principles, as applicable
- Interviews
- Review of financial documents
- Review of organizational structure
- Analysis of statistical data relative to benefit of services provided

A.2.2 Establishing the Cost Pools to be Allocated

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Maximus analyzes the organizational structure of the entity to determine which departments or cost pools provide services to other departments/divisions/programs. These cost pools become the “Central Service Departments” in the CAP.

Next, each cost pool is evaluated to determine the activities or services provided. The costs are then broken into subparts or activities such that each activity can be allocated on a statistical measure that is relevant to the service provided and the benefit received.

Line items of expenditures are analyzed to determine which activities receive the benefit of the costs. Distributions of these costs are made according to the determined benefit of each activity.

A.2.3 Establishing the Statistical Measurements or Bases for Allocation

Maximus evaluates available statistical measurements to establish the most equitable and meaningful basis for allocating each activity within each Central Service Department. Consideration is given to determining the measurement that most appropriately demonstrates its relationship to the receiving units. For example, an activity that is driven by the number of employees within the benefiting departments can be allocated by number of employees. Similarly, an activity that is driven by the number of transactions for each benefiting department can be allocated by the number of transactions.

A.2.4 Accommodating Exceptions and Adjustments

Applicable cost adjustments for unallowable costs and/or capitalized assets are incorporated into the appropriate schedules. Credits for direct billings, special revenues, etc. are entered into the computation.

A.2.5 Developing the CAP

The Maximus Cost Allocation Plan typically is organized as follows:

- Cover
- Certification, if required
- Table of Contents
- Cost Allocation Methodology and Process
- Organizational Chart
- CAP: Summary and Detail Schedules
- Supplemental Materials

Below, we discuss each of the summary and detail schedules included in a CAP.

Summary Schedules

The summary schedules provide a recap of the results of the cost allocation process. The following explanations define the purposes of each of the typical schedules included in the cost allocation plan.

Schedule A – Allocated Costs by Department: Schedule A demonstrates for each Receiving Department the costs received from each Central Service Department. This schedule answers the question: Which Central Service Department actually allocated the costs to each Receiving Department?

This schedule does not necessarily demonstrate the Central Service Department from which the costs originated. For example, costs sent from Purchasing to Accounting and then to a Receiving Department will be recorded on Schedule A as being from Accounting.

Schedule C – Summary of Allocated Costs: Schedule C is the simplest report to use when balancing to the financials. It demonstrates the costs to be allocated, the adjustments made to these costs, and the results of the

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Cost Allocation Methodology and Process

allocations. This schedule demonstrates the full sequence of all departments with the Central Service Departments listed first and in the order of their allocating sequence.

The Receiving departments follow the Central Service Departments with the total allocations received from all Central Service Departments.

Schedule E – Summary of Allocation Basis: Schedule E demonstrates, for each Central Service Department, the services or activities of the Central Service Department and the basis for the allocation of each activity. This schedule is a convenient reference for reviewing the activities identified for each Central Service Department. This is particularly important when preparing a new plan and incorporating organizational and services changes.

Detail Schedules

The detail schedules demonstrate the original costs being allocated by each Central Service Department. In these schedules, the adjustments are applied; the activities are defined; the incoming costs from other Central Service Departments are detailed; the allocation calculations for both step-downs are documented; and the results for each Central Service Department are summarized.

When tracking costs, typically the schedules are reviewed in reverse order tracking from summary information back to detail information. This is discussed further in *Section A.2.6: Tracking Costs within the CAP*.

Schedule __.1 – Nature and Extent of Services: Schedule __.1 is a brief narrative defining the purpose of the Central Service and the benefit it provides to the Receiving Departments. The narrative also describes the allocation basis used for each activity and any other relevant information on expenditures.

Schedule __.2 – Costs to be Allocated: Schedule __.2 provides an overview of the total costs allocated by each Central Service Department including:

- Expenditures from the financial reports — balances to Schedule C
- Adjustments to financial reports — balances to Schedule C
- Incoming costs from other Central Service Departments

The incoming costs are presented in columns that represent when these costs are allocated by the Central Service Department, not when the costs are received. As explained in *Section A.1: Cost Allocation Methodology*, the costs that are received from Central Service Departments sequenced after the given department are held for allocation in the second step-down.

Schedule __.3 – Costs to be Allocated by Activity: Schedule __.3 provides the following:

- Expenditures from the financials are defined by type of expenditure and by activities (to the extent deemed necessary) to ensure the application of allocation bases that closely correlate to the benefits derived by the Receiving departments. Each activity is represented in its own column. The totals balance with both Schedule C and Schedule __.2 expenditure amounts.
- Adjustments to the financial reports are applied to expenditures and the results spread to the appropriate activities.
- Incoming costs are demonstrated first in total and then spread to the appropriate activities for allocation for each step-down. The totals for each step-down balance to the totals on Schedule __.2. It should be noted that incoming costs may be coded to spread to only the activities that receive benefit from the services.

Schedule __.4 – Detail Activity Allocations: Schedule __.4 represents the allocation results by activity. Each activity defined on Schedule __.3 is demonstrated on a Detail Allocation Schedule. Because the number of activities varies, the number of the last of these schedules varies.

Schedule __.4 includes:

- Statistical measurement used as a basis for allocation

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- Identification of statistical measurement
- Source of the statistical measurement
- Percent relationship of each statistical measurement to the whole or total statistical measurement base
- Results of the first step-down — balances to functional total after first additions on Schedule __.3
- Results of the second step-down — balances to functional total of second additions on Schedule __.3

The totals allocated from both step-downs balances to the functional grand total from Schedule __.3. Note the results of the second step-down. This schedule clearly demonstrates how the second step-down allocates only to departments sequenced after the allocating department.

Schedule __.5 – Allocation Summary for each Central Service Department: Schedule __.5 provides a summary of costs allocated by each activity. The activity totals balance to the totals from each Detail Activities Allocation schedule defined above.

The totals allocated to the Receiving Departments will balance to Schedule A for the allocating department.

A.2.6 Tracking Costs within the CAP

When costs are questioned, Maximus utilizes our standard tracking process in order to resolve any issues with Schedule A where the questioned cost is usually identified.

From Schedule A, we identify the allocating Central Service Department. From the CAP Table of Contents the appropriate detail schedules for the allocating department are identified. Tracking begins with the last detail schedule. Once the questioned amount is located, our analysis of the summary amounts by activities indicates which detail allocation schedules to review.

Review of each detail schedule will demonstrate the relative benefit received by the Receiving Department for the portion of the questioned cost attributable to each activity. Continuing backward through the detail schedules, the composition of the total functional costs is reviewed.

At this point, any remaining questions are typically in regard to the incoming costs. If these costs are questioned, we can use Schedule __.2 to identify which department allocated the questioned incoming costs. Referring again to the CAP Table of Contents, the detail schedules for the sending Central Service Department can be located. Tracking continues by repeating these steps until all issues have been resolved.

Section B: Organizational Chart

CHIPPEWA COUNTY, MICHIGAN

ORGANIZATION

COUNTY BOARD OF COMMISSIONERS

CHAIRMAN	JIM MARTIN
COMMISSIONER	SCOTT SHACKLETON
COMMISSIONER	DAMON LIEURANCE
COMMISSIONER	JAMES TRAYNOR
COMMISSIONER	ROBERT SAVOIE

APPOINTED/ELECTED OFFICERS

COUNTY ADMINISTRATOR	KELLY CHURCH
COUNTY TREASURER	CARMEN FAZZARI
COUNTY CLERK	CATHY MALEPORT
COUNTY REGISTER OF DEEDS	GIGI FERRO
COUNTY SHERIFF	MICHAEL BITNAR
COUNTY DRAIN COMMISSIONER	ANTHONY STACKPOOLE
COUNTY PROSECUTOR	ROBERT STRATTON III

JUDICIARY

CIRCUIT/JUVENILE COURT	HON. JAMES LAMBROS
PROBATE COURT/DISTRICT COURT	HON. ERIC BLUBAUGH

Section C: Cost Allocation Plan

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2022
Schedule A - Allocated Costs By Department

Central Service Departments	101-101 BOC	101-245 REMONUMENT	101-257 EQUALIZATN	101-262 ELECTIONS	101-271 BONDS
BLDG DEPN	0	0	600	0	0
EQUIP DEPN	0	0	0	0	0
101-172 CONTROLLER	1,746	881	4,577	803	23
101-193 COST PLAN	0	0	0	0	0
101-215 CLERK	0	0	3,683	293	0
101-223 AUDIT	266	56	441	119	5
101-228 INFO SYSTEMS	2,381	0	9,400	227	0
101-229 COMPUTER	343	0	1,355	33	0
101-253 TREASURER	1,589	569	3,003	758	29
101-261 RETIREES HOSPIT	2,892	0	11,417	275	0
101-265 BLDG/GRNDS	0	0	5,406	0	0
101-266 LEGAL SVCS	78	0	310	7	0
101-267 INSURANCE	383	959	2,906	328	0
101-901 RECORD COPY	132	0	522	13	0
Allocated Costs for Fiscal 2022	9,810	2,464	43,620	2,856	57
Roll Forwards	0	0	0	0	0
Fixed Costs	9,810	2,464	43,620	2,856	57

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Schedule A - Allocated Costs By Department

Central Service Departments	101-277 JURY BOARD	101-283 CIRCUIT CT	101-285 JUVENILE CT	101-286 DISTRICT CT	101-289/215 FOC
BLDG DEPN	0	3,502	42	63,105	19,352
EQUIP DEPN	0	648	132	0	95
101-172 CONTROLLER	428	23,981	6,010	12,194	8,013
101-193 COST PLAN	0	0	0	0	0
101-215 CLERK	6,587	7,747	4,620	14,326	10,955
101-223 AUDIT	76	4,173	634	1,391	607
101-228 INFO SYSTEMS	134	16,293	13,877	25,529	0
101-229 COMPUTER	19	2,348	2,000	3,680	0
101-253 TREASURER	452	31,142	3,790	15,788	7,901
101-261 RETIREES HOSPIT	163	19,788	16,853	31,005	28,790
101-265 BLDG/GRNDS	0	31,114	0	60,928	18,638
101-266 LEGAL SVCS	4	537	458	842	782
101-267 INSURANCE	85	6,525	2,563	9,946	5,982
101-901 RECORD COPY	7	905	771	1,418	1,316
Allocated Costs for Fiscal 2022	7,956	148,705	51,750	240,149	102,429
Roll Forwards	0	0	0	0	7,687
Fixed Costs	7,956	148,705	51,750	240,149	110,117

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Schedule A - Allocated Costs By Department

Central Service Departments	101-289/215 FOC DP	101-294 PROBATE CT	101-296 PA	101-296 PA DP	101-299 CRIME VICTIM COORD
BLDG DEPN	49	2,010	34,583	0	0
EQUIP DEPN	0	0	0	0	0
101-172 CONTROLLER	0	7,008	9,413	0	2,700
101-193 COST PLAN	0	0	0	0	0
101-215 CLERK	0	5,261	8,121	0	1,121
101-223 AUDIT	0	672	631	0	324
101-228 INFO SYSTEMS	23,705	16,257	0	32,086	0
101-229 COMPUTER	3,417	2,343	0	4,625	0
101-253 TREASURER	0	7,114	4,679	0	5,292
101-261 RETIREES HOSPIT	0	19,744	38,968	0	5,366
101-265 BLDG/GRNDS	0	18,118	33,431	0	0
101-266 LEGAL SVCS	0	536	1,058	0	146
101-267 INSURANCE	0	5,037	7,969	0	1,131
101-901 RECORD COPY	0	903	1,782	0	0
Allocated Costs for Fiscal 2022	27,171	85,004	140,636	36,711	16,079
Roll Forwards	2,518	0	(14,367)	(6,559)	0
Fixed Costs	29,689	85,004	126,269	30,151	16,079

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Schedule A - Allocated Costs By Department

Central Service Departments	101-301 SHERIFF	101-302 BALIFF/SECURITY	101-309 ORV ENF GRANT	101-331 MARINE	101-334 SNOWMOBILE
BLDG DEPN	56,456	0	0	0	0
EQUIP DEPN	0	0	0	0	0
101-172 CONTROLLER	23,137	3,495	794	469	577
101-193 COST PLAN	0	0	0	0	0
101-215 CLERK	21,003	0	0	0	0
101-223 AUDIT	1,918	290	115	76	83
101-228 INFO SYSTEMS	61,185	12,530	1,242	489	919
101-229 COMPUTER	8,819	1,806	179	70	132
101-253 TREASURER	14,548	1,735	743	583	510
101-261 RETIREES HOSPIT	74,310	15,217	1,508	594	1,116
101-265 BLDG/GRNDS	54,576	0	0	0	0
101-266 LEGAL SVCS	2,018	413	41	16	30
101-267 INSURANCE	75,803	1,401	947	455	688
101-901 RECORD COPY	0	696	0	0	0
Allocated Costs for Fiscal 2022	393,774	37,582	5,569	2,752	4,056
Roll Forwards	0	0	0	0	0
Fixed Costs	393,774	37,582	5,569	2,752	4,056

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Schedule A - Allocated Costs By Department

Central Service Departments	101-351 JAIL	101-430 ANIMAL CONT	101-442 DRAIN COMM	101-568 DD.SOIL CONS. DIST	101-601 HEALTH DEPT
BLDG DEPN	0	0	1,511	0	0
EQUIP DEPN	0	0	0	0	0
101-172 CONTROLLER	33,758	5,300	36	141	140
101-193 COST PLAN	0	0	0	0	0
101-215 CLERK	0	14	0	0	0
101-223 AUDIT	1,372	485	5	2	29
101-228 INFO SYSTEMS	109,460	14,585	77	0	0
101-229 COMPUTER	15,778	2,102	11	0	0
101-253 TREASURER	8,397	5,875	29	15	175
101-261 RETIREES HOSPIT	132,939	17,714	93	0	0
101-265 BLDG/GRNDS	0	0	13,621	0	0
101-266 LEGAL SVCS	3,610	481	3	0	0
101-267 INSURANCE	26,543	3,634	1,185	203	0
101-901 RECORD COPY	0	0	4	0	0
Allocated Costs for Fiscal 2022	331,857	50,189	16,576	361	344
Roll Forwards	0	0	0	0	0
Fixed Costs	331,857	50,189	16,576	361	344

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Schedule A - Allocated Costs By Department

Central Service Departments	101-631 SUB ABUSE	101-648 MED EXAMINE	101-649 MENTAL HEALTH	101-682 VETS AFFAIRS	101-710 COOP EXT
BLDG DEPN	0	0	0	1,510	0
EQUIP DEPN	0	0	0	0	0
101-172 CONTROLLER	454	1,624	47	2,291	2,850
101-193 COST PLAN	0	0	0	0	0
101-215 CLERK	0	0	0	1,419	5,442
101-223 AUDIT	10	168	10	400	365
101-228 INFO SYSTEMS	0	0	0	3,801	3,318
101-229 COMPUTER	0	0	0	548	478
101-253 TREASURER	58	1,006	58	2,391	2,187
101-261 RETIREES HOSPIT	0	4,616	0	0	4,030
101-265 BLDG/GRNDS	0	0	0	13,609	0
101-266 LEGAL SVCS	0	125	0	0	109
101-267 INSURANCE	639	707	555	1,771	1,222
101-901 RECORD COPY	0	0	0	211	184
Allocated Costs for Fiscal 2022	1,161	8,246	669	27,952	20,185
Roll Forwards	0	0	0	0	0
Fixed Costs	1,161	8,246	669	27,952	20,185

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Schedule A - Allocated Costs By Department

Central Service Departments	101-711 ROD	101-713 SURVEYORS OFFICE	101-715 GIS	101-716 REGIONAL PLN CMTE	101-717 E.D.C.
BLDG DEPN	1,342	0	0	0	0
EQUIP DEPN	0	0	0	0	0
101-172 CONTROLLER	3,921	963	171	162	12
101-193 COST PLAN	0	0	0	0	0
101-215 CLERK	6,745	0	0	0	0
101-223 AUDIT	358	151	10	10	2
101-228 INFO SYSTEMS	11,070	1,322	0	0	0
101-229 COMPUTER	1,596	191	0	0	0
101-253 TREASURER	11,487	904	58	58	15
101-261 RETIREES HOSPIT	13,445	1,606	0	0	0
101-265 BLDG/GRNDS	12,099	0	0	0	0
101-266 LEGAL SVCS	365	44	0	0	0
101-267 INSURANCE	2,824	177	195	181	0
101-901 RECORD COPY	615	73	0	0	0
Allocated Costs for Fiscal 2022	65,867	5,430	434	411	29
Roll Forwards	0	0	0	0	0
Fixed Costs	65,867	5,430	434	411	29

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2022
Schedule A - Allocated Costs By Department

Central Service Departments	101-719 RURAL BUS	104 TRIDENT TASK FORCE	210 COUNTY AMBULANCE	211 EMERG SVCS	213 TITLE III
BLDG DEPN	0	0	0	0	0
EQUIP DEPN	0	0	0	0	0
101-172 CONTROLLER	289	1,912	2,830	4,755	310
101-193 COST PLAN	0	0	0	0	0
101-215 CLERK	0	0	0	132	0
101-223 AUDIT	29	195	49	658	22
101-228 INFO SYSTEMS	0	4,774	0	5,779	0
101-229 COMPUTER	0	688	0	833	0
101-253 TREASURER	175	1,181	291	4,490	146
101-261 RETIREES HOSPIT	0	5,798	0	7,019	0
101-265 BLDG/GRNDS	0	0	0	0	0
101-266 LEGAL SVCS	0	157	0	191	0
101-267 INSURANCE	234	3,870	4,066	1,643	321
101-901 RECORD COPY	0	0	0	0	0
Allocated Costs for Fiscal 2022	727	18,575	7,237	25,499	799
Roll Forwards	0	0	0	0	0
Fixed Costs	727	18,575	7,237	25,499	799

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2022
Schedule A - Allocated Costs By Department

Central Service Departments	214 911 STATE TRAINING	216 COMM SVC FUND	217 STONEGARDEN	218 MENTAL HEALTH CT	221 HEALTH DEPT
BLDG DEPN	0	0	0	0	0
EQUIP DEPN	0	0	0	0	0
101-172 CONTROLLER	220	1,124	1,622	1,180	9,802
101-193 COST PLAN	0	0	0	0	0
101-215 CLERK	0	0	0	0	0
101-223 AUDIT	27	161	102	197	17
101-228 INFO SYSTEMS	310	2,050	845	0	0
101-229 COMPUTER	45	295	122	0	0
101-253 TREASURER	219	1,152	612	1,662	1,006
101-261 RETIREES HOSPIT	377	2,489	1,026	28	0
101-265 BLDG/GRNDS	0	0	0	0	0
101-266 LEGAL SVCS	10	68	28	1	0
101-267 INSURANCE	96	245	1,645	366	21,432
101-901 RECORD COPY	0	0	0	0	0
Allocated Costs for Fiscal 2022	1,304	7,583	6,001	3,433	32,257
Roll Forwards	0	0	0	0	0
Fixed Costs	1,304	7,583	6,001	3,433	32,257

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2022
Schedule A - Allocated Costs By Department

Central Service Departments	225 CORRECTIONAL FACIL	230 RECYCLING	232 COMM CORRECTION	235 COMM ACTION	236 SUPERIOR TWP 2000
BLDG DEPN	0	0	17,637	0	0
EQUIP DEPN	0	0	0	0	0
101-172 CONTROLLER	1,337	1,946	4,659	140	446
101-193 COST PLAN	0	0	0	0	0
101-215 CLERK	0	0	2,606	0	0
101-223 AUDIT	73	24	451	29	2
101-228 INFO SYSTEMS	0	0	6,323	0	0
101-229 COMPUTER	0	0	911	0	0
101-253 TREASURER	496	146	2,930	175	131
101-261 RETIREES HOSPIT	0	0	7,680	0	0
101-265 BLDG/GRNDS	0	0	17,050	0	0
101-266 LEGAL SVCS	0	0	208	0	0
101-267 INSURANCE	1,546	2,864	15,570	0	680
101-901 RECORD COPY	0	0	0	0	0
Allocated Costs for Fiscal 2022	3,452	4,980	76,026	344	1,259
Roll Forwards	0	0	0	0	0
Fixed Costs	3,452	4,980	76,026	344	1,259

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2022
Schedule A - Allocated Costs By Department

Central Service Departments	237 FIRST RESPONDER	238 SCHOOL RES OFFICER	249 BUILDING INSPECTIONS	251 50TH CIR CT PROB & PAR	252 DRUG CT - CIRCUIT
BLDG DEPN	0	0	0	650	0
EQUIP DEPN	0	0	0	0	0
101-172 CONTROLLER	593	1,383	3,321	675	2,462
101-193 COST PLAN	0	0	0	0	0
101-215 CLERK	0	0	658	0	0
101-223 AUDIT	83	161	439	136	419
101-228 INFO SYSTEMS	0	0	5,897	0	517
101-229 COMPUTER	0	0	850	0	74
101-253 TREASURER	525	1,093	3,018	2,070	3,280
101-261 RETIREES HOSPIT	712	3,272	7,162	0	628
101-265 BLDG/GRNDS	0	0	0	5,855	0
101-266 LEGAL SVCS	19	89	194	0	17
101-267 INSURANCE	220	552	1,022	541	639
101-901 RECORD COPY	0	0	327	0	29
Allocated Costs for Fiscal 2022	2,152	6,549	22,889	9,927	8,066
Roll Forwards	0	0	0	0	0
Fixed Costs	2,152	6,549	22,889	9,927	8,066

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2022
Schedule A - Allocated Costs By Department

Central Service Departments	253 DRUG CT - DISTRICT	256 ROD AUTOMATION	257 DRUG FOREFITURE	259 CCSD SALVAGE VEH	260 MIDC FUND
BLDG DEPN	0	0	0	0	17,810
EQUIP DEPN	0	0	0	0	0
101-172 CONTROLLER	465	419	82	26	9,615
101-193 COST PLAN	0	0	0	0	0
101-215 CLERK	0	0	0	0	3,035
101-223 AUDIT	83	66	15	5	1,106
101-228 INFO SYSTEMS	0	0	0	0	17,620
101-229 COMPUTER	0	0	0	0	2,540
101-253 TREASURER	787	4,781	496	116	6,764
101-261 RETIREES HOSPIT	0	0	0	0	21,399
101-265 BLDG/GRNDS	0	0	0	0	17,217
101-266 LEGAL SVCS	0	0	0	0	581
101-267 INSURANCE	107	164	20	3	5,553
101-901 RECORD COPY	0	0	0	0	0
Allocated Costs for Fiscal 2022	1,442	5,430	612	150	103,239
Roll Forwards	0	0	0	0	0
Fixed Costs	1,442	5,430	612	150	103,239

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2022
Schedule A - Allocated Costs By Department

Central Service Departments	261 911 EMS TELEPHONE	264 LOCAL CORRECTNS	269 LAW LIBRARY	272 SHERIFF ROAD PATROL	273 ROAD PATROL OVERTIME
BLDG DEPN	0	0	1,124	0	0
EQUIP DEPN	0	0	0	0	0
101-172 CONTROLLER	14,125	442	233	1,891	1,000
101-193 COST PLAN	0	0	0	0	0
101-215 CLERK	71	0	0	0	0
101-223 AUDIT	831	83	49	214	146
101-228 INFO SYSTEMS	0	0	0	8,942	1,687
101-229 COMPUTER	0	0	0	1,289	243
101-253 TREASURER	6,968	554	321	1,297	1,443
101-261 RETIREES HOSPIT	57,700	0	0	10,860	2,049
101-265 BLDG/GRNDS	0	0	1,086	0	0
101-266 LEGAL SVCS	1,567	0	0	295	56
101-267 INSURANCE	13,714	72	92	4,979	216
101-901 RECORD COPY	0	0	0	0	0
Allocated Costs for Fiscal 2022	94,975	1,151	2,904	29,768	6,841
Roll Forwards	0	0	0	0	0
Fixed Costs	94,975	1,151	2,904	29,768	6,841

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2022
Schedule A - Allocated Costs By Department

Central Service Departments	274 SHERIFF 302 TRAINING	277 HIGHWAY SAFETY	280 ANIMAL CONT MILLAGE	282 ARPA	285 ANML SHLTER DONATION
BLDG DEPN	0	0	0	0	0
EQUIP DEPN	0	0	0	0	0
101-172 CONTROLLER	96	465	5,074	58	413
101-193 COST PLAN	0	0	0	0	0
101-215 CLERK	0	0	953	0	0
101-223 AUDIT	19	56	919	12	78
101-228 INFO SYSTEMS	0	616	0	0	0
101-229 COMPUTER	0	89	0	0	0
101-253 TREASURER	116	466	5,539	87	3,090
101-261 RETIREES HOSPIT	0	749	0	0	0
101-265 BLDG/GRNDS	0	0	0	0	0
101-266 LEGAL SVCS	0	20	0	0	0
101-267 INSURANCE	5	1,024	1,065	0	62
101-901 RECORD COPY	0	0	0	0	0
Allocated Costs for Fiscal 2022	237	3,485	13,550	158	3,643
Roll Forwards	0	0	0	0	0
Fixed Costs	237	3,485	13,550	158	3,643

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2022
Schedule A - Allocated Costs By Department

Central Service Departments	287 FIA	292 CCF - PROBATE	296 HUD MSC GRANT	298 FAMILY COUNSELING	595 COMMISSARY
BLDG DEPN	0	0	0	0	0
EQUIP DEPN	0	0	0	0	0
101-172 CONTROLLER	1,102	1,459	271	26	1,882
101-193 COST PLAN	0	0	0	0	0
101-215 CLERK	0	0	0	0	0
101-223 AUDIT	210	263	7	2	34
101-228 INFO SYSTEMS	0	2,073	0	0	0
101-229 COMPUTER	0	299	0	0	0
101-253 TREASURER	1,283	2,274	58	1,983	364
101-261 RETIREES HOSPIT	0	2,518	0	0	0
101-265 BLDG/GRNDS	0	0	0	0	0
101-266 LEGAL SVCS	0	68	0	0	0
101-267 INSURANCE	156	0	369	22	2,692
101-901 RECORD COPY	0	115	0	0	0
Allocated Costs for Fiscal 2022	2,751	9,070	706	2,033	4,972
Roll Forwards	0	0	0	0	0
Fixed Costs	2,751	9,070	706	2,033	4,972

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2022
Schedule A - Allocated Costs By Department

Central Service Departments	650 CENTRAL STORES	677 SELF INS- HEALTH	678 SELF INS-WC	737 OTH EMP BEN TRUST	OTHER
BLDG DEPN	0	0	0	0	0
EQUIP DEPN	0	0	0	0	0
101-172 CONTROLLER	350	1,958	93	70	326
101-193 COST PLAN	0	0	0	0	306
101-215 CLERK	0	0	0	0	4,561
101-223 AUDIT	73	409	19	15	68
101-228 INFO SYSTEMS	0	0	0	0	0
101-229 COMPUTER	0	0	0	0	0
101-253 TREASURER	729	4,913	700	160	29,782
101-261 RETIREES HOSPIT	0	0	0	0	0
101-265 BLDG/GRNDS	0	0	0	0	0
101-266 LEGAL SVCS	0	0	0	0	0
101-267 INSURANCE	0	0	0	0	6
101-901 RECORD COPY	0	0	0	0	0
Allocated Costs for Fiscal 2022	1,151	7,280	812	245	35,050
Roll Forwards	0	0	0	0	0
Fixed Costs	1,151	7,280	812	245	35,050

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2022
Schedule A - Allocated Costs By Department

Central Service Departments	Total Allocated	Direct Billed	Unallocated	Cost Adjustments	Disallowed
BLDG DEPN	221,284	0	0	(225,502)	
EQUIP DEPN	876	0	0	(22,984)	
101-172 CONTROLLER	241,068	0	51,325	0	
101-193 COST PLAN	306	0	0	0	
101-215 CLERK	109,352	0	311,666	0	
101-223 AUDIT	23,308	0	0	0	
101-228 INFO SYSTEMS	417,318	0	82,744	0	
101-229 COMPUTER	60,153	0	0	0	
101-253 TREASURER	232,805	0	155,326	10,041	
101-261 RETIREES HOSPIT	573,915	0	0	0	
101-265 BLDG/GRNDS	302,747	0	0	0	
101-266 LEGAL SVCS	15,582	0	0	0	
101-267 INSURANCE	250,819	0	0	0	
101-901 RECORD COPY	10,023	0	0	0	
Allocated Costs for Fiscal 2022	2,459,555	0	601,061	(238,445)	
Roll Forwards	(10,721)				
Fixed Costs	2,448,834				

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2022
Schedule A - Allocated Costs By Department

Central Service Departments	Total Expenditures
BLDG DEPN	
EQUIP DEPN	
101-172 CONTROLLER	
101-193 COST PLAN	
101-215 CLERK	
101-223 AUDIT	
101-228 INFO SYSTEMS	
101-229 COMPUTER	
101-253 TREASURER	
101-261 RETIREES HOSPIT	
101-265 BLDG/GRNDS	
101-266 LEGAL SVCS	
101-267 INSURANCE	
101-901 RECORD COPY	
Allocated Costs for Fiscal 2022	2,822,171

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2022
Schedule B - Fixed Costs Proposed

Receiving Departments	Allocated Costs for Fiscal 2022	Base Year Estimated Costs	Roll Forwards	Fixed Costs	Adjustments	Proposed Costs Future Period
101-101 BOC	9,810	NA	NA	9,810	0	9,810
101-245 REMONUMENT	2,464	NA	NA	2,464	0	2,464
101-257 EQUALIZATN	43,620	NA	NA	43,620	0	43,620
101-262 ELECTIONS	2,856	NA	NA	2,856	0	2,856
101-271 BONDS	57	NA	NA	57	0	57
101-277 JURY BOARD	7,956	NA	NA	7,956	0	7,956
101-283 CIRCUIT CT	148,705	NA	NA	148,705	0	148,705
101-285 JUVENILE CT	51,750	NA	NA	51,750	0	51,750
101-286 DISTRICT CT	240,149	NA	NA	240,149	0	240,149
101-289/215 FOC	102,429	94,742	7,687	110,117	0	110,117
101-289/215 FOC DP	27,171	24,653	2,518	29,689	0	29,689
101-294 PROBATE CT	85,004	NA	NA	85,004	0	85,004
101-296 PA	140,636	155,003	(14,367)	126,269	0	126,269
101-296 PA DP	36,711	43,270	(6,559)	30,151	0	30,151
101-299 CRIME VICTIM COORD	16,079	NA	NA	16,079	0	16,079
101-301 SHERIFF	393,774	NA	NA	393,774	0	393,774
101-302 BALIFF/SECURITY	37,582	NA	NA	37,582	0	37,582
101-309 ORV ENF GRANT	5,569	NA	NA	5,569	0	5,569
101-331 MARINE	2,752	NA	NA	2,752	0	2,752
101-334 SNOWMOBILE	4,056	NA	NA	4,056	0	4,056
101-351 JAIL	331,857	NA	NA	331,857	0	331,857
101-430 ANIMAL CONT	50,189	NA	NA	50,189	0	50,189
101-442 DRAIN COMM	16,576	NA	NA	16,576	0	16,576
101-568 DD.SOIL CONS. DIST	361	NA	NA	361	0	361
101-601 HEALTH DEPT	344	NA	NA	344	0	344
101-631 SUB ABUSE	1,161	NA	NA	1,161	0	1,161
101-648 MED EXAMINE	8,246	NA	NA	8,246	0	8,246
101-649 MENTAL HEALTH	669	NA	NA	669	0	669
101-682 VETS AFFAIRS	27,952	NA	NA	27,952	0	27,952
101-710 COOP EXT	20,185	NA	NA	20,185	0	20,185
101-711 ROD	65,867	NA	NA	65,867	0	65,867
101-713 SURVEYORS OFFICE	5,430	NA	NA	5,430	0	5,430
101-715 GIS	434	NA	NA	434	0	434
101-716 REGIONAL PLN CMTE	411	NA	NA	411	0	411
101-717 E.D.C.	29	NA	NA	29	0	29
101-719 RURAL BUS	727	NA	NA	727	0	727
104 TRIDENT TASK FORCE	18,575	NA	NA	18,575	0	18,575
210 COUNTY AMBULANCE	7,237	NA	NA	7,237	0	7,237
211 EMERG SVCS	25,499	NA	NA	25,499	0	25,499
213 TITLE III	799	NA	NA	799	0	799
214 911 STATE TRAINING	1,304	NA	NA	1,304	0	1,304
216 COMM SVC FUND	7,583	NA	NA	7,583	0	7,583
217 STONEGARDEN	6,001	NA	NA	6,001	0	6,001
218 MENTAL HEALTH CT	3,433	NA	NA	3,433	0	3,433
221 HEALTH DEPT	32,257	NA	NA	32,257	0	32,257
225 CORRECTIONAL FACIL	3,452	NA	NA	3,452	0	3,452
230 RECYCLING	4,980	NA	NA	4,980	0	4,980
232 COMM CORRECTION	76,026	NA	NA	76,026	0	76,026
235 COMM ACTION	344	NA	NA	344	0	344
236 SUPERIOR TWP 2000	1,259	NA	NA	1,259	0	1,259
237 FIRST RESPONDER	2,152	NA	NA	2,152	0	2,152
238 SCHOOL RES OFFICER	6,549	NA	NA	6,549	0	6,549
249 BUILDING INSPECTIONS	22,889	NA	NA	22,889	0	22,889

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2022
Schedule B - Fixed Costs Proposed

251 50TH CIR CT PROB & PAR	9,927	NA	NA	9,927	0	9,927
252 DRUG CT - CIRCUIT	8,066	NA	NA	8,066	0	8,066
253 DRUG CT - DISTRICT	1,442	NA	NA	1,442	0	1,442
256 ROD AUTOMATION	5,430	NA	NA	5,430	0	5,430
257 DRUG FOREFITURE	612	NA	NA	612	0	612
259 CCSD SALVAGE VEH	150	NA	NA	150	0	150
260 MIDC FUND	103,239	NA	NA	103,239	0	103,239
261 911 EMS TELEPHONE	94,975	NA	NA	94,975	0	94,975
264 LOCAL CORRECTNS	1,151	NA	NA	1,151	0	1,151
269 LAW LIBRARY	2,904	NA	NA	2,904	0	2,904
272 SHERIFF ROAD PATROL	29,768	NA	NA	29,768	0	29,768
273 ROAD PATROL OVERTIME	6,841	NA	NA	6,841	0	6,841
274 SHERIFF 302 TRAINING	237	NA	NA	237	0	237
277 HIGHWAY SAFETY	3,485	NA	NA	3,485	0	3,485
280 ANIMAL CONT MILLAGE	13,550	NA	NA	13,550	0	13,550
282 ARPA	158	NA	NA	158	0	158
285 ANML SHLTR DONATION	3,643	NA	NA	3,643	0	3,643
287 FIA	2,751	NA	NA	2,751	0	2,751
292 CCF - PROBATE	9,070	NA	NA	9,070	0	9,070
296 HUD MSC GRANT	706	NA	NA	706	0	706
298 FAMILY COUNSELING	2,033	NA	NA	2,033	0	2,033
595 COMMISSARY	4,972	NA	NA	4,972	0	4,972
650 CENTRAL STORES	1,151	NA	NA	1,151	0	1,151
677 SELF INS-HEALTH	7,280	NA	NA	7,280	0	7,280
678 SELF INS-WC	812	NA	NA	812	0	812
737 OTH EMP BEN TRUST	245	NA	NA	245	0	245
OTHER	35,050	NA	NA	35,050	0	35,050
Total Allocated	2,459,555	317,668	(10,721)	2,448,834	0	2,448,834
Direct Billed	0					
Unallocated Total	601,061					
Cost Adjustments	(238,445)					
Disallowed Total	0					
Total Expenditures	2,822,171					

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2022
Schedule C - Summary of Allocated Costs

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
BLDG DEPN	0		225,502		0	
EQUIP DEPN	0		22,984		0	
101-172 CONTROLLER	301,729		0	(51,325)	0	
101-193 COST PLAN	5,000		0		0	
101-215 CLERK	363,929		0	(311,666)	0	
101-223 AUDIT	25,900		0		0	
101-228 INFO SYSTEMS	485,797		0	(82,744)	0	
101-229 COMPUTER	66,092		0		0	
101-253 TREASURER	348,886		(10,041)	(155,326)	0	
101-261 RETIREES HOSPIT	635,950		0		0	
101-265 BLDG/GRNDS	288,537		0		0	
101-266 LEGAL SVCS	16,690		0		0	
101-267 INSURANCE	271,592		0		0	
101-901 RECORD COPY	12,069		0		0	
101-101 BOC						9,810
101-245 REMONUMENT						2,464
101-257 EQUALIZATN						43,620
101-262 ELECTIONS						2,856
101-271 BONDS						57
101-277 JURY BOARD						7,956
101-283 CIRCUIT CT						148,705
101-285 JUVENILE CT						51,750
101-286 DISTRICT CT						240,149
101-289/215 FOC						102,429
101-289/215 FOC DP						27,171
101-294 PROBATE CT						85,004
101-296 PA						140,636
101-296 PA DP						36,711
101-299 CRIME VICTIM COORD						16,079
101-301 SHERIFF						393,774
101-302 BALIFF/SECURITY						37,582
101-309 ORV ENF GRANT						5,569
101-331 MARINE						2,752
101-334 SNOWMOBILE						4,056
101-351 JAIL						331,857
101-430 ANIMAL CONT						50,189
101-442 DRAIN COMM						16,576
101-568 DD.SOIL CONS. DIST						361
101-601 HEALTH DEPT						344
101-631 SUB ABUSE						1,161
101-648 MED EXAMINE						8,246
101-649 MENTAL HEALTH						669
101-682 VETS AFFAIRS						27,952
101-710 COOP EXT						20,185
101-711 ROD						65,867
101-713 SURVEYORS OFFICE						5,430
101-715 GIS						434
101-716 REGIONAL PLN CMTE						411
101-717 E.D.C.						29
101-719 RURAL BUS						727
104 TRIDENT TASK FORCE						18,575
210 COUNTY AMBULANCE						7,237

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2022
Schedule C - Summary of Allocated Costs

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
211 EMERG SVCS						25,499
213 TITLE III						799
214 911 STATE TRAINING						1,304
216 COMM SVC FUND						7,583
217 STONEGARDEN						6,001
218 MENTAL HEALTH CT						3,433
221 HEALTH DEPT						32,257
225 CORRECTIONAL FACIL						3,452
230 RECYCLING						4,980
232 COMM CORRECTION						76,026
235 COMM ACTION						344
236 SUPERIOR TWP 2000						1,259
237 FIRST RESPONDER						2,152
238 SCHOOL RES OFFICER						6,549
249 BUILDING INSPECTIONS						22,889
251 50TH CIR CT PROB & PAR						9,927
252 DRUG CT - CIRCUIT						8,066
253 DRUG CT - DISTRICT						1,442
256 ROD AUTOMATION						5,430
257 DRUG FOREFITURE						612
259 CCSD SALVAGE VEH						150
260 MIDC FUND						103,239
261 911 EMS TELEPHONE						94,975
264 LOCAL CORRECTNS						1,151
269 LAW LIBRARY						2,904
272 SHERIFF ROAD PATROL						29,768
273 ROAD PATROL OVERTIME						6,841
274 SHERIFF 302 TRAINING						237
277 HIGHWAY SAFETY						3,485
280 ANIMAL CONT MILLAGE						13,550
282 ARPA						158
285 ANML SHLTER DONATION						3,643
287 FIA						2,751
292 CCF - PROBATE						9,070
296 HUD MSC GRANT						706
298 FAMILY COUNSELING						2,033
595 COMMISSARY						4,972
650 CENTRAL STORES						1,151
677 SELF INS-HEALTH						7,280
678 SELF INS-WC						812
737 OTH EMP BEN TRUST						245
OTHER						35,050
Totals	2,822,171		238,445	(601,061)	0	2,459,555

Deviation: 0

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2022
Schedule E - Summary of Allocation Basis

Department	Allocation Basis	Allocation Source
BLDG DEPN		
1.4.1 319 COURTHOUSE	USABLE SQUARE FOOTAGE BY OCCUPANT DEPT	BUILDING FLOOR PLANS
1.4.2 325 CO BLDG	USABLE SQUARE FOOTAGE BY OCCUPANT DEPT	BUILDING FLOOR PLANS
1.4.3 COURT FIBER LINE	DOLLAR AMT OF WAGES BY BENEFITTING DEPT	FINANCIAL REPORT
EQUIP DEPN		
2.4.1 EQUIP DEPN	DOLLAR AMOUNT OF EQUIPMENT DEPN BY DEPT	FIXED ASSET REPORT
2.4.2 JAVS UPGRADE	NUMBER OF CASES BY BENEFITTING COURT	COURT ADMINISTRATOR
101-172 CONTROLLER		
3.4.1 FINANCE	NUMBER OF EXPENDITURE TRANS BY DEPT	FINANCIAL REPORT
3.4.2 PERSONNEL	REGULAR WAGES BY DEPT	FINANCIAL REPORT
3.4.3 COUNTY ADMIN	DOLLAR AMOUNT OF EXPENDITURES BY DEPT	FINANCIAL REPORT
3.4.4 BUILDINGS & GROUNDS	DIRECT ALLOCATION TO BUILDING & GROUNDS	N/A
3.4.5 INFO SYSTEMS	DIRECT ALLOCATION TO INFORMATION SYSTEMS	N/A
101-193 COST PLAN		
4.4.1 COST PLAN	PERCENTAGE OF TIME SPENT ON CENTRAL SERVICE DEPTS	CONSULTANTS TIME
101-215 CLERK		
5.4.1 MAIL	DOLLAR AMOUNT OF POSTAGE EXPENSES BY DEPT	FINANCIAL REPORT
5.4.2 PHONE	NUMBER OF TELEPHONE EXTENSIONS BY DEPT	TELEPHONE EXTENSION LISTING
101-223 AUDIT		
6.4.1 AUDIT	NUMBER OF EXPENDITURE TRANS BY DEPT	FINANCIAL REPORT
101-228 INFO SYSTEMS		
7.4.1 OPERATIONS	REGULAR WAGES BY DEPARTMENT (EXCL FUND 212)	FINANCIAL REPORT
101-229 COMPUTER		
8.4.1 COMPUTER	REGULAR WAGES BY DEPARTMENT (EXCL FUND 212)	FINANCIAL REPORT
101-253 TREASURER		
9.4.1 ACCOUNTING	NUMBER OF REVENUE & EXPENDITURE TRANSACTIONS BY DEPT	FINANCIAL REPORT
101-261 RETIREES HOSPIT		
10.4.1 RETIRE HOSP INS	REGULAR WAGES BY DEPT	FINANCIAL REPORT
101-265 BLDG/GRNDS		
11.4.1 COURTHOUSE	USABLE SQUARE FOOTAGE BY OCCUPANT DEPT	BUILDING FLOOR PLANS
11.4.2 COUNTY BLDG	USABLE SQUARE FOOTAGE BY OCCUPANT DEPT	BUILDING FLOOR PLANS
101-266 LEGAL SVCS		
12.4.1 LEGAL SERVICES	REGULAR WAGES BY DEPT	FINANCIAL REPORT
101-267 INSURANCE		
13.4.1 319 COURTHOUSE	USABLE SQUARE FOOTAGE BY OCCUPANT DEPT	BUILDING FLOOR PLANS
13.4.2 325 COUNTY BLDG	USABLE SQUARE FOOTAGE BY OCCUPANT DEPT	BUILDING FLOOR PLANS
13.4.3 OTHER BLDGS	DOLLAR AMT OF PROP VALUES BY BLDG/DEPT	MMRMA PROPERTY LIST REPORT
13.4.4 LIABILITY INSUR	DOLLAR AMOUNT OF EXPENDITURES BY DEPT	FINANCIAL REPORT

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2022
Schedule E - Summary of Allocation Basis

Department	Allocation Basis	Allocation Source
13.4.5 LAW ENF LIAB INS	DOLLAR AMT OF EXPS BY BENEFITING DEPT	FINANCIAL REPORT
13.4.6 FLEET INSURANCE	NUMBER OF VEHICLES BY DEPT	MMRMA AUTO SCHEDULE REPORT
101-901 RECORD COPY		
14.4.1 COPY SERVICE	REGULAR WAGES BY DEPT	FINANCIAL REPORT

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2022
Schedule .1 - Nature and Extent of Services
For Department BLDG DEPN

Building Depreciation is a portion of the total cost for the office and operational space needs of Chippewa County. Depreciation calculations are maintained by the Finance Department within the Fixed Asset System. This cost allocation plan section includes all general fund depreciation identified in the fixed asset report as Building Depreciation.

The depreciation amounts have been segregated into the following functional groupings for allocation purposes:

Courthouse - All depreciation costs associated with the Courthouse are allocated to occupant departments based upon assigned square footage by department.

County Building - All depreciation costs associated with the County Building are allocated to occupant departments based upon assigned square footage by department.

Court Fiber Line - Depreciation specific to the Court's fiber optic line upgrade are allocated based upon the total wages by benefitting department.

This department may receive allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the initial distribution established for this service department. This procedure provides for an appropriate allocation of all service department charges.

All applicable credits for direct-billed charges are accounted for in the initial allocation.

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2022
Schedule .2 - Costs To Be Allocated
For Department BLDG DEPN

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
Cost Adjustments:				
BLDG DEPRECIATION	225,502			
Total Departmental Cost Adjustments:	225,502			225,502
Total To Be Allocated:	225,502			225,502

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2022
Schedule .3 - Costs Allocated By Activity
For Department BLDG DEPN

	Total	G&A	319 COURTHOUSE	325 CO BLDG	COURT FIBER LINE
Wages & Benefits					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	0				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
BLDG DEPRECIATION	225,502	0	15,294	209,917	291
Functional Cost	225,502	0	15,294	209,917	291
Allocation Step 1					
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	225,502	0	15,294	209,917	291
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For BLDG DEPN					
Schedule .3 Total	225,502	0	15,294	209,917	291

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department BLDG DEPN

Activity - 319 COURTHOUSE

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
101-172 CONTROLLER	654	5.600274	857		857		857
101-215 CLERK	1,284	10.995033	1,682		1,682		1,682
101-253 TREASURER	1,016	8.700120	1,331		1,331		1,331
101-257 EQUALIZATN	458	3.921904	600		600		600
101-265 BLDG/GRNDS	192	1.644117	251		251		251
101-283 CIRCUIT CT	2,636	22.572359	3,452		3,452		3,452
101-294 PROBATE CT	1,535	13.144374	2,010		2,010		2,010
101-442 DRAIN COMM	1,154	9.881829	1,511		1,511		1,511
101-682 VETS AFFAIRS	1,153	9.873266	1,510		1,510		1,510
101-711 ROD	1,025	8.777188	1,342		1,342		1,342
101-901 RECORD COPY	75	0.642233	98		98		98
251 50TH CIR CT PROB & PAR	496	4.247303	650		650		650
Schedule .4 Total for 319 COURTHOUSE	11,678	100.000000	15,294		15,294	0	15,294

Allocation Basis: USABLE SQUARE FOOTAGE BY OCCUPANT DEPT
Allocation Source: BUILDING FLOOR PLANS

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department BLDG DEPN

Activity - 325 CO BLDG

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
101-286 DISTRICT CT	3,645	30.024712	63,027		63,027		63,027
101-289/215 FOC	1,115	9.184514	19,280		19,280		19,280
101-296 PA	2,000	16.474465	34,583		34,583		34,583
101-301 SHERIFF	3,265	26.894563	56,456		56,456		56,456
232 COMM CORRECTION	1,020	8.401977	17,637		17,637		17,637
260 MIDC FUND	1,030	8.484349	17,810		17,810		17,810
269 LAW LIBRARY	65	0.535420	1,124		1,124		1,124
Schedule .4 Total for 325 CO BLDG	12,140	100.000000	209,917		209,917	0	209,917

Allocation Basis: USABLE SQUARE FOOTAGE BY OCCUPANT DEPT
Allocation Source: BUILDING FLOOR PLANS

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department BLDG DEPN

Activity - COURT FIBER LINE

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
101-283 CIRCUIT CT	208,587.30	17.032037	50		50		50
101-285 JUVENILE CT	177,655.17	14.506297	42		42		42
101-286 DISTRICT CT	326,828.17	26.686906	78		78		78
101-289/215 FOC	303,476.29	24.780125	72		72		72
101-289/215 FOC DP	208,129.25	16.994635	49		49		49
Schedule .4 Total for COURT FIBER LINE	1,224,676.18	100.000000	291		291	0	291

Allocation Basis: DOLLAR AMT OF WAGES BY BENEFITTING DEPT
Allocation Source: FINANCIAL REPORT

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2022
Schedule .5 - Allocation Summary
For Department BLDG DEPN

Receiving Department	Total	319 COURTHOUSE	325 CO BLDG	COURT FIBER LINE
101-172 CONTROLLER	857	857	0	0
101-215 CLERK	1,682	1,682	0	0
101-253 TREASURER	1,331	1,331	0	0
101-257 EQUALIZATN	600	600	0	0
101-265 BLDG/GRNDS	251	251	0	0
101-283 CIRCUIT CT	3,502	3,452	0	50
101-285 JUVENILE CT	42	0	0	42
101-286 DISTRICT CT	63,105	0	63,027	78
101-289/215 FOC	19,352	0	19,280	72
101-289/215 FOC DP	49	0	0	49
101-294 PROBATE CT	2,010	2,010	0	0
101-296 PA	34,583	0	34,583	0
101-301 SHERIFF	56,456	0	56,456	0
101-442 DRAIN COMM	1,511	1,511	0	0
101-682 VETS AFFAIRS	1,510	1,510	0	0
101-711 ROD	1,342	1,342	0	0
101-901 RECORD COPY	98	98	0	0
232 COMM CORRECTION	17,637	0	17,637	0
251 50TH CIR CT PROB & PAR	650	650	0	0
260 MIDC FUND	17,810	0	17,810	0
269 LAW LIBRARY	1,124	0	1,124	0
Direct Bill	0	0	0	0
Total	225,502	15,294	209,917	291

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2022
Schedule .1 - Nature and Extent of Services
For Department EQUIP DEPN

The county tracks equipment depreciation within the Fixed Asset System using generally accepted methods for calculating depreciation consistently for any specific asset class or class of assets. This cost allocation plan section includes all general fund depreciation identified in the fixed asset report as equipment depreciation.

The equipment depreciation amounts have been segregated into the following functional group for allocation purposes:

Equipment Depreciation - Equipment depreciation costs are allocated to benefitting departments based on the current period actual dollar amount of depreciation calculated for all assigned equipment assets.

JAVS Upgrade - Depreciation costs for the Justice AV Solutions upgrade are identified in this function. Costs in this function are allocated based on the number of cases by benefitting court.

This department may receive allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the initial distribution established for this service department. This procedure provides for an appropriate allocation of all service department charges.

All applicable credits for direct-billed charges are accounted for in the initial allocation.

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2022
Schedule .2 - Costs To Be Allocated
For Department EQUIP DEPN

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
Cost Adjustments:				
EQUIP DEPN	22,984			
Total Departmental Cost Adjustments:	22,984			22,984
Total To Be Allocated:	22,984			22,984

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2022
Schedule .3 - Costs Allocated By Activity
For Department EQUIP DEPN

	Total	G&A	EQUIP DEPN	JAVS UPGRADE
Wages & Benefits				
SALARIES & WAGES	0	0	0	0
FRINGE BENEFITS	0	0	0	0
Departmental Total				
Expenditures Per Financial Statement	0			
Deductions				
*Total Disallowed Costs	0	0	0	0
Cost Adjustments				
EQUIP DEPN	22,984	0	22,108	876
Functional Cost				
Functional Cost	22,984	0	22,108	876
Allocation Step 1				
Reallocate Admin Costs		0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	22,984	0	22,108	876
Allocation Step 2				
2nd Allocation	0	0	0	0
Total For EQUIP DEPN				
Schedule .3 Total	22,984	0	22,108	876

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department EQUIP DEPN

Activity - EQUIP DEPN

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
101-215 CLERK	1,611	7.286955	1,611		1,611		1,611
101-228 INFO SYSTEMS	20,497	92.713045	20,497		20,497		20,497
Schedule .4 Total for EQUIP DEPN	22,108	100.000000	22,108		22,108	0	22,108

Allocation Basis: DOLLAR AMOUNT OF EQUIPMENT DEPN BY DEPT

Allocation Source: FIXED ASSET REPORT

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department EQUIP DEPN

Activity - JAVS UPGRADE

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
101-283 CIRCUIT CT	1,148	74.016763	648		648		648
101-285 JUVENILE CT	234	15.087041	132		132		132
101-289/215 FOC	169	10.896196	95		95		95
Schedule .4 Total for JAVS UPGRADE	1,551	100.000000	876		876	0	876

Allocation Basis: NUMBER OF CASES BY BENEFITTING COURT

Allocation Source: COURT ADMINISTRATOR

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2022
Schedule .5 - Allocation Summary
For Department EQUIP DEPN

Receiving Department	Total	EQUIP DEPN	JAVS UPGRADE
101-215 CLERK	1,611	1,611	0
101-228 INFO SYSTEMS	20,497	20,497	0
101-283 CIRCUIT CT	648	0	648
101-285 JUVENILE CT	132	0	132
101-289/215 FOC	95	0	95
Direct Bill	0	0	0
Total	22,984	22,108	876

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2022
Schedule .1 - Nature and Extent of Services
For Department 101-172 CONTROLLER

The County Controller is the chief administrative officer of the county and is responsible for the overall management of all county departments. The function of the Controller includes coordination of individual departments in fulfilling efficient delivery of county services and the development and presentation of the county budget. For cost plan purposes, expenditures have been functionalized and allocated in the following manner:

Finance - Costs relating to all accounting functions provided by the Controller's Office have been identified and allocated to all benefitting county departments based on the number of expenditure transactions.

Personnel - Costs relating to all personnel functions, such as maintaining payroll records, administering employee fringe benefits, and distribution of paychecks are identified in this function. Costs for these services are allocated to all county departments based on the dollar amount of regular wages by benefitting department.

County Administration - Costs relating to the broad range of administrative services provided by the Controller's Office are identified in this function. Responsibilities include labor relations and grievances, contract negotiations, collective bargaining and the general administration of county policies for all departments. Costs in this function are allocated based on the dollar amount of expenditures by benefitting department.

Buildings & Grounds - The Controller's Office also assists directly with the Buildings & Grounds Department. Costs within this function are directly allocated to Buildings & Grounds.

Information Systems - The Controller's Office also assists directly with the Information Systems Department. Costs within this function are directly allocated to Information Systems.

This department may receive allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the initial distribution established for this service department. This procedure provides for an appropriate allocation of all service department charges.

All applicable credits for direct-billed charges are accounted for in the initial allocation.

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2022
Schedule .2 - Costs To Be Allocated
For Department 101-172 CONTROLLER

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	301,729			301,729
Inbound Costs:				
BLDG DEPN	857		857	
101-172 CONTROLLER		4,186	4,186	
101-193 COST PLAN		704	704	
101-215 CLERK		6,635	6,635	
101-223 AUDIT		501	501	
101-228 INFO SYSTEMS		9,052	9,052	
101-229 COMPUTER		1,362	1,362	
101-253 TREASURER		2,688	2,688	
101-261 RETIREES HOSPIT		11,615	11,615	
101-265 BLDG/GRNDS		7,411	7,411	
101-266 LEGAL SVCS		314	314	
101-267 INSURANCE		2,991	2,991	
101-901 RECORD COPY		534	534	
Total Allocated Additions:	857	47,994	48,851	48,851
Total To Be Allocated:	302,586	47,994		350,580

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2022
Schedule .3 - Costs Allocated By Activity
For Department 101-172 CONTROLLER

	Total	G&A	FINANCE	PERSONNEL	COUNTY ADMIN
Wages & Benefits					
--- SALARIES & WAGES ---	123,576	0	44,598	18,092	34,416
FRINGE BENEFITS	124,264	0	44,846	18,192	34,608
Other Expense & Cost					
--- 727.000 SUPPLIES ---	1,723	0	623	252	480
729.000 POSTAGE	1,007	0	365	147	280
801.000 PROF SVCS	46,624	0	16,825	6,826	12,985
802.000 DUES	333	0	120	49	93
850.000 TELEPHONE	932	0	336	136	260
860.000 TRAVEL	60	0	21	9	17
901.000 PUBLISHING	1,237	0	446	181	345
955.000 MISC	1,972	0	711	289	549
AUDIT FOOTING ADJ	1	0	1	0	0
Departmental Total					
--- Expenditures Per Financial Statement ---	301,729				
Deductions					
--- *Total Disallowed Costs ---	0	0	0	0	0
Functional Cost	301,729	0	108,892	44,173	84,033
Allocation Step 1					
--- Inbound - All Others ---	857	0	309	125	239
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	(44,298)	0	0	0	0
1st Allocation	258,287	0	109,201	44,298	84,272
Allocation Step 2					
--- Inbound - All Others ---	47,994	0	17,321	7,026	13,366
Unallocated Costs	(7,026)	0	0	0	0
2nd Allocation	40,968	0	17,321	7,026	13,366
Total For 101-172 CONTROLLER					
--- Schedule .3 Total ---	299,255	0	126,522	51,325	97,638

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2022
Schedule .3 - Costs Allocated By Activity
For Department 101-172 CONTROLLER

	BUILDINGS & GROUNDS	INFO SYSTEMS	GENERAL GOVT**
Wages & Benefits			
SALARIES & WAGES	4,189	4,189	18,092
FRINGE BENEFITS	4,213	4,213	18,192
Other Expense & Cost			
727.000 SUPPLIES	58	58	252
729.000 POSTAGE	34	34	147
801.000 PROF SVCS	1,581	1,581	6,826
802.000 DUES	11	11	49
850.000 TELEPHONE	32	32	136
860.000 TRAVEL	2	2	9
901.000 PUBLISHING	42	42	181
955.000 MISC	67	67	289
AUDIT FOOTING ADJ	0	0	0
Departmental Total			
Expenditures Per Financial Statement			
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	10,229	10,229	44,173
Allocation Step 1			
Inbound - All Others	29	29	125
Reallocate Admin Costs	0	0	0
Unallocated Costs	0	0	(44,298)
1st Allocation	10,258	10,258	0
Allocation Step 2			
Inbound - All Others	1,627	1,627	7,026
Unallocated Costs	0	0	(7,026)
2nd Allocation	1,627	1,627	0
Total For 101-172 CONTROLLER			
Schedule .3 Total	11,885	11,885	0

**Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department 101-172 CONTROLLER**

Activity - FINANCE

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
101-101 BOC	109	1.001286	1,093		1,093	177	1,270
101-172 CONTROLLER	208	1.910711	2,087		2,087		2,087
101-193 COST PLAN	1	0.009186	10		10	2	12
101-215 CLERK	195	1.791292	1,956		1,956	316	2,272
101-223 AUDIT	3	0.027558	30		30	5	35
101-228 INFO SYSTEMS	217	1.993386	2,177		2,177	352	2,529
101-229 COMPUTER	54	0.496050	542		542	88	629
101-245 REMONUMENT	23	0.211281	231		231	37	268
101-253 TREASURER	223	2.048503	2,237		2,237	362	2,599
101-257 EQUALIZATN	181	1.662686	1,816		1,816	294	2,109
101-261 RETIREES HOSPIT	12	0.110233	120		120	19	140
101-262 ELECTIONS	49	0.450119	492		492	79	571
101-265 BLDG/GRNDS	387	3.555025	3,882		3,882	628	4,510
101-266 LEGAL SVCS	12	0.110233	120		120	19	140
101-267 INSURANCE	8	0.073489	80		80	13	93
101-271 BONDS	2	0.018372	20		20	3	23
101-277 JURY BOARD	31	0.284769	311		311	50	361
101-283 CIRCUIT CT	1,712	15.726621	17,174		17,174	2,779	19,953
101-285 JUVENILE CT	260	2.388389	2,608		2,608	422	3,030
101-286 DISTRICT CT	571	5.245269	5,728		5,728	926	6,654
101-289/215 FOC	249	2.287342	2,498		2,498	404	2,902
101-294 PROBATE CT	276	2.535367	2,769		2,769	448	3,216
101-296 PA	259	2.379203	2,598		2,598	420	3,018
101-299 CRIME VICTIM COORD	133	1.221753	1,334		1,334	216	1,550
101-301 SHERIFF	787	7.229469	7,895		7,895	1,277	9,171
101-302 BALIFF/SECURITY	119	1.093147	1,194		1,194	193	1,387
101-309 ORV ENF GRANT	47	0.431747	471		471	76	548
101-331 MARINE	31	0.284769	311		311	50	361
101-334 SNOWMOBILE	34	0.312328	341		341	55	396
101-351 JAIL	563	5.171780	5,648		5,648	913	6,561
101-430 ANIMAL CONT	199	1.828036	1,996		1,996	323	2,319
101-442 DRAIN COMM	2	0.018372	20		20	3	23
101-568 DD.SOIL CONS. DIST	1	0.009186	10		10	2	12
101-601 HEALTH DEPT	12	0.110233	120		120	19	140
101-631 SUB ABUSE	4	0.036744	40		40	6	47
101-648 MED EXAMINE	69	0.633842	692		692	112	804
101-649 MENTAL HEALTH	4	0.036744	40		40	6	47
101-682 VETS AFFAIRS	164	1.506522	1,645		1,645	266	1,911
101-710 COOP EXT	150	1.377917	1,505		1,505	243	1,748
101-711 ROD	147	1.350358	1,475		1,475	238	1,713
101-713 SURVEYORS OFFICE	62	0.569539	622		622	101	723
101-715 GIS	4	0.036744	40		40	6	47
101-716 REGIONAL PLN CMTE	4	0.036744	40		40	6	47
101-717 E.D.C.	1	0.009186	10		10	2	12
101-719 RURAL BUS	12	0.110233	120		120	19	140
104 TRIDENT TASK FORCE	80	0.734889	803		803	130	932
210 COUNTY AMBULANCE	20	0.183722	201		201	32	233
211 EMERG SVCS	270	2.480250	2,708		2,708	438	3,146
213 TITLE III	9	0.082675	90		90	15	105
214 911 STATE TRAINING	11	0.101047	110		110	18	128
216 COMM SVC FUND	66	0.606283	662		662	107	769
217 STONEGARDEN	42	0.385817	421		421	68	489

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department 101-172 CONTROLLER

Activity - FINANCE

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
218 MENTAL HEALTH CT	81	0.744075	813		813	131	944
221 HEALTH DEPT	7	0.064303	70		70	11	82
225 CORRECTIONAL FACIL	30	0.275583	301		301	49	350
230 RECYCLING	10	0.091861	100		100	16	116
232 COMM CORRECTION	185	1.699430	1,856		1,856	300	2,156
235 COMM ACTION	12	0.110233	120		120	19	140
236 SUPERIOR TWP 2000	1	0.009186	10		10	2	12
237 FIRST RESPONDER	34	0.312328	341		341	55	396
238 SCHOOL RES OFFICER	66	0.606283	662		662	107	769
249 BUILDING INSPECTIONS	180	1.653500	1,806		1,806	292	2,098
251 50TH CIR CT PROB & PAR	56	0.514422	562		562	91	653
252 DRUG CT - CIRCUIT	172	1.580011	1,725		1,725	279	2,004
253 DRUG CT - DISTRICT	34	0.312328	341		341	55	396
256 ROD AUTOMATION	27	0.248025	271		271	44	315
257 DRUG FOREFITURE	6	0.055117	60		60	10	70
259 CCSD SALVAGE VEH	2	0.018372	20		20	3	23
260 MIDC FUND	454	4.170494	4,554		4,554	736	5,291
261 911 EMS TELEPHONE	341	3.132464	3,421		3,421	553	3,974
264 LOCAL CORRECTNS	34	0.312328	341		341	55	396
269 LAW LIBRARY	20	0.183722	201		201	32	233
272 SHERIFF ROAD PATROL	88	0.808378	883		883	143	1,025
273 ROAD PATROL OVERTIME	60	0.551167	602		602	97	699
274 SHERIFF 302 TRAINING	8	0.073489	80		80	13	93
277 HIGHWAY SAFETY	23	0.211281	231		231	37	268
280 ANIMAL CONT MILLAGE	377	3.463164	3,782		3,782	612	4,393
282 ARPA	5	0.045931	50		50	8	58
285 ANML SHLTER DONATION	32	0.293956	321		321	52	373
287 FIA	86	0.790006	863		863	140	1,002
292 CCF - PROBATE	108	0.992100	1,083		1,083	175	1,259
296 HUD MSC GRANT	3	0.027558	30		30	5	35
298 FAMILY COUNSELING	1	0.009186	10		10	2	12
595 COMMISSARY	14	0.128606	140		140	23	163
650 CENTRAL STORES	30	0.275583	301		301	49	350
677 SELF INS-HEALTH	168	1.543267	1,685		1,685	272	1,958
678 SELF INS-WC	8	0.073489	80		80	13	93
737 OTH EMP BEN TRUST	6	0.055117	60		60	10	70
OTHER	28	0.257211	281		281	45	326
Schedule .4 Total for FINANCE	10,886	100.000000	109,201		109,201	17,321	126,522

Allocation Basis: NUMBER OF EXPENDITURE TRANS BY DEPT
Allocation Source: FINANCIAL REPORT

**Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department 101-172 CONTROLLER**

Activity - PERSONNEL

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
101-101 BOC	30,482.08	0.448008	198		198	32	231
101-172 CONTROLLER	123,576.40	1.816256	805		805		805
101-215 CLERK	203,897.21	2.996767	1,328		1,328	214	1,542
101-228 INFO SYSTEMS	123,214.41	1.810936	802		802	130	932
101-253 TREASURER	202,427.68	2.975168	1,318		1,318	213	1,531
101-257 EQUALIZATN	120,343.98	1.768748	784		784	127	910
101-262 ELECTIONS	2,901.61	0.042646	19		19	3	22
101-265 BLDG/GRNDS	101,076.25	1.485562	658		658	106	764
101-277 JURY BOARD	1,719.39	0.025271	11		11	2	13
101-283 CIRCUIT CT	208,587.30	3.065699	1,358		1,358	219	1,577
101-285 JUVENILE CT	177,655.17	2.611076	1,157		1,157	187	1,344
101-286 DISTRICT CT	326,828.17	4.803537	2,128		2,128	344	2,472
101-289/215 FOC	303,476.29	4.460324	1,976		1,976	319	2,295
101-294 PROBATE CT	208,129.25	3.058967	1,355		1,355	219	1,574
101-296 PA	410,772.15	6.037298	2,674		2,674	432	3,106
101-299 CRIME VICTIM COORD	56,564.02	0.831346	368		368	59	428
101-301 SHERIFF	783,313.83	11.512707	5,100		5,100	824	5,924
101-302 BALIFF/SECURITY	160,407.97	2.357586	1,044		1,044	169	1,213
101-309 ORV ENF GRANT	15,898.72	0.233670	104		104	17	120
101-331 MARINE	6,262.21	0.092038	41		41	7	47
101-334 SNOWMOBILE	11,763.24	0.172889	77		77	12	89
101-351 JAIL	1,401,319.59	20.595808	9,124		9,124	1,475	10,599
101-430 ANIMAL CONT	186,721.25	2.744324	1,216		1,216	196	1,412
101-442 DRAIN COMM	983.34	0.014453	6		6	1	7
101-648 MED EXAMINE	48,661.75	0.715203	317		317	51	368
101-710 COOP EXT	42,479.36	0.624338	277		277	45	321
101-711 ROD	141,722.46	2.082957	923		923	149	1,072
101-713 SURVEYORS OFFICE	16,927.64	0.248793	110		110	18	128
104 TRIDENT TASK FORCE	61,115.68	0.898244	398		398	64	462
211 EMERG SVCS	73,986.77	1.087416	482		482	78	559
214 911 STATE TRAINING	3,974.67	0.058417	26		26	4	30
216 COMM SVC FUND	26,240.12	0.385663	171		171	28	198
217 STONEGARDEN	10,813.93	0.158937	70		70	11	82
218 MENTAL HEALTH CT	297.47	0.004372	2		2	0	2
232 COMM CORRECTION	80,952.41	1.189793	527		527	85	612
237 FIRST RESPONDER	7,500.00	0.110231	49		49	8	57
238 SCHOOL RES OFFICER	34,485.79	0.506853	225		225	36	261
249 BUILDING INSPECTIONS	75,500.24	1.109660	492		492	79	571
252 DRUG CT - CIRCUIT	6,620.72	0.097308	43		43	7	50
260 MIDC FUND	225,573.55	3.315353	1,469		1,469	237	1,706
261 911 EMS TELEPHONE	608,218.97	8.939261	3,960		3,960	640	4,600
272 SHERIFF ROAD PATROL	114,478.61	1.682542	745		745	120	866
273 ROAD PATROL OVERTIME	21,601.57	0.317488	141		141	23	163
277 HIGHWAY SAFETY	7,890.61	0.115972	51		51	8	60
292 CCF - PROBATE	26,543.05	0.390115	173		173	28	201
Schedule .4 Total for PERSONNEL	6,803,906.88	100.000000	44,298		44,298	7,026	51,325

Allocation Basis: REGULAR WAGES BY DEPT
Allocation Source: FINANCIAL REPORT

**Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department 101-172 CONTROLLER**

Activity - COUNTY ADMIN

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
101-101 BOC	49,129.39	0.250289	211		211	34	245
101-172 CONTROLLER	301,728.99	1.537156	1,295		1,295		1,295
101-193 COST PLAN	5,000.00	0.025472	21		21	3	25
101-215 CLERK	363,928.92	1.854034	1,562		1,562	252	1,814
101-223 AUDIT	25,900.00	0.131947	111		111	18	129
101-228 INFO SYSTEMS	485,797.37	2.474892	2,086		2,086	336	2,422
101-229 COMPUTER	66,091.78	0.336704	284		284	46	329
101-245 REMONUMENT	122,892.00	0.626072	528		528	85	613
101-253 TREASURER	348,885.92	1.777397	1,498		1,498	241	1,739
101-257 EQUALIZATN	312,558.89	1.592329	1,342		1,342	216	1,558
101-261 RETIREES HOSPIT	635,949.80	3.239842	2,730		2,730	440	3,170
101-262 ELECTIONS	42,087.10	0.214412	181		181	29	210
101-265 BLDG/GRNDS	288,537.54	1.469953	1,239		1,239	200	1,438
101-266 LEGAL SVCS	16,690.00	0.085027	72		72	12	83
101-267 INSURANCE	271,592.27	1.383625	1,166		1,166	188	1,354
101-277 JURY BOARD	10,866.91	0.055361	47		47	7	54
101-283 CIRCUIT CT	491,629.29	2.504602	2,111		2,111	340	2,451
101-285 JUVENILE CT	328,386.91	1.672965	1,410		1,410	227	1,637
101-286 DISTRICT CT	615,558.61	3.135959	2,643		2,643	426	3,068
101-289/215 FOC	564,942.49	2.878096	2,425		2,425	391	2,816
101-294 PROBATE CT	444,788.62	2.265973	1,910		1,910	308	2,217
101-296 PA	659,657.81	3.360622	2,832		2,832	456	3,288
101-299 CRIME VICTIM COORD	144,918.02	0.738284	622		622	100	722
101-301 SHERIFF	1,613,352.76	8.219215	6,926		6,926	1,116	8,042
101-302 BALIFF/SECURITY	179,502.07	0.914472	771		771	124	895
101-309 ORV ENF GRANT	25,410.10	0.129452	109		109	18	127
101-331 MARINE	12,207.39	0.062190	52		52	8	61
101-334 SNOWMOBILE	18,476.22	0.094127	79		79	13	92
101-351 JAIL	3,329,558.85	16.962420	14,294		14,294	2,304	16,599
101-430 ANIMAL CONT	314,780.02	1.603645	1,351		1,351	218	1,569
101-442 DRAIN COMM	1,070.08	0.005452	5		5	1	5
101-568 DD.SOIL CONS. DIST	26,000.00	0.132457	112		112	18	130
101-631 SUB ABUSE	81,822.66	0.416845	351		351	57	408
101-648 MED EXAMINE	90,584.27	0.461481	389		389	63	452
101-682 VETS AFFAIRS	76,282.44	0.388620	328		328	53	380
101-710 COOP EXT	156,537.18	0.797478	672		672	108	780
101-711 ROD	227,953.35	1.161307	979		979	158	1,136
101-713 SURVEYORS OFFICE	22,624.45	0.115260	97		97	16	113
101-715 GIS	25,000.00	0.127362	107		107	17	125
101-716 REGIONAL PLN CMTE	23,200.00	0.118192	100		100	16	116
101-719 RURAL BUS	30,000.00	0.152835	129		129	21	149
104 TRIDENT TASK FORCE	103,886.96	0.529251	446		446	72	518
210 COUNTY AMBULANCE	521,025.25	2.654360	2,237		2,237	360	2,597
211 EMERG SVCS	210,511.62	1.072450	904		904	146	1,049
213 TITLE III	41,150.78	0.209642	177		177	28	205
214 911 STATE TRAINING	12,332.85	0.062830	53		53	9	61
216 COMM SVC FUND	31,408.03	0.160008	135		135	22	157
217 STONEGARDEN	210,752.24	1.073676	905		905	146	1,051
218 MENTAL HEALTH CT	46,839.52	0.238624	201		201	32	233
221 HEALTH DEPT	1,950,000.00	9.934262	8,372		8,372	1,349	9,720
225 CORRECTIONAL FACIL	198,137.16	1.009408	851		851	137	988
230 RECYCLING	367,000.00	1.869679	1,576		1,576	254	1,829

**Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department 101-172 CONTROLLER**

Activity - COUNTY ADMIN

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
232 COMM CORRECTION	379,358.99	1.932642	1,629		1,629	262	1,891
236 SUPERIOR TWP 2000	87,082.96	0.443644	374		374	60	434
237 FIRST RESPONDER	28,205.48	0.143693	121		121	19	141
238 SCHOOL RES OFFICER	70,781.70	0.360597	304		304	49	353
249 BUILDING INSPECTIONS	130,928.91	0.667016	562		562	91	653
251 50TH CIR CT PROB & PAR	4,540.09	0.023129	20		20	3	23
252 DRUG CT - CIRCUIT	81,852.70	0.416998	351		351	57	408
253 DRUG CT - DISTRICT	13,742.73	0.070012	59		59	10	69
256 ROD AUTOMATION	20,995.20	0.106960	90		90	14	105
257 DRUG FOREFUTURE	2,521.94	0.012848	11		11	2	13
259 CCSD SALVAGE VEH	444.95	0.002267	2		2	0	2
260 MIDC FUND	525,331.34	2.676297	2,255		2,255	363	2,619
261 911 EMS TELEPHONE	1,113,773.58	5.674112	4,782		4,782	770	5,552
264 LOCAL CORRECTNS	9,274.74	0.047250	40		40	6	46
273 ROAD PATROL OVERTIME	27,643.37	0.140829	119		119	19	138
274 SHERIFF 302 TRAINING	600.00	0.003057	3		3	0	3
277 HIGHWAY SAFETY	27,489.35	0.140044	118		118	19	137
280 ANIMAL CONT MILLAGE	136,456.76	0.695178	586		586	94	680
285 ANML SHLTER DONATION	7,994.79	0.040729	34		34	5	40
287 FIA	20,042.50	0.102106	86		86	14	100
296 HUD MSC GRANT	47,331.80	0.241132	203		203	33	236
298 FAMILY COUNSELING	2,850.00	0.014519	12		12	2	14
595 COMMISSARY	344,868.07	1.756928	1,481		1,481	238	1,719
Schedule .4 Total for COUNTY ADMIN	19,629,036.83	100.000000	84,272		84,272	13,366	97,638

Allocation Basis: DOLLAR AMOUNT OF EXPENDITURES BY DEPT
Allocation Source: FINANCIAL REPORT

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department 101-172 CONTROLLER

Activity - BUILDINGS & GROUNDS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
101-265 BLDG/GRNDS	100	100.000000	10,258		10,258	1,627	11,885
Schedule .4 Total for BUILDINGS & GROUNDS	100	100.000000	10,258		10,258	1,627	11,885

Allocation Basis: DIRECT ALLOCATION TO BUILDING & GROUNDS
Allocation Source: N/A

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department 101-172 CONTROLLER

Activity - INFO SYSTEMS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
101-228 INFO SYSTEMS	100	100.000000	10,258		10,258	1,627	11,885
Schedule .4 Total for INFO SYSTEMS	100	100.000000	10,258		10,258	1,627	11,885

Allocation Basis: DIRECT ALLOCATION TO INFORMATION SYSTEMS
Allocation Source: N/A

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2022
Schedule .5 - Allocation Summary
For Department 101-172 CONTROLLER

Receiving Department	Total	FINANCE	PERSONNEL	COUNTY ADMIN	BUILDINGS & GROUND
101-101 BOC	1,746	1,270	231	245	0
101-172 CONTROLLER	4,186	2,087	805	1,295	0
101-193 COST PLAN	37	12	0	25	0
101-215 CLERK	5,628	2,272	1,542	1,814	0
101-223 AUDIT	164	35	0	129	0
101-228 INFO SYSTEMS	17,767	2,529	932	2,422	0
101-229 COMPUTER	959	629	0	329	0
101-245 REMONUMENT	881	268	0	613	0
101-253 TREASURER	5,869	2,599	1,531	1,739	0
101-257 EQUALIZATN	4,577	2,109	910	1,558	0
101-261 RETIREES HOSPIT	3,310	140	0	3,170	0
101-262 ELECTIONS	803	571	22	210	0
101-265 BLDG/GRNDS	18,598	4,510	764	1,438	11,885
101-266 LEGAL SVCS	223	140	0	83	0
101-267 INSURANCE	1,447	93	0	1,354	0
101-271 BONDS	23	23	0	0	0
101-277 JURY BOARD	428	361	13	54	0
101-283 CIRCUIT CT	23,981	19,953	1,577	2,451	0
101-285 JUVENILE CT	6,010	3,030	1,344	1,637	0
101-286 DISTRICT CT	12,194	6,654	2,472	3,068	0
101-289/215 FOC	8,013	2,902	2,295	2,816	0
101-294 PROBATE CT	7,008	3,216	1,574	2,217	0
101-296 PA	9,413	3,018	3,106	3,288	0
101-299 CRIME VICTIM COORD	2,700	1,550	428	722	0
101-301 SHERIFF	23,137	9,171	5,924	8,042	0
101-302 BALIFF/SECURITY	3,495	1,387	1,213	895	0
101-309 ORV ENF GRANT	794	548	120	127	0
101-331 MARINE	469	361	47	61	0
101-334 SNOWMOBILE	577	396	89	92	0
101-351 JAIL	33,758	6,561	10,599	16,599	0
101-430 ANIMAL CONT	5,300	2,319	1,412	1,569	0
101-442 DRAIN COMM	36	23	7	5	0
101-568 DD.SOIL CONS. DIST	141	12	0	130	0
101-601 HEALTH DEPT	140	140	0	0	0
101-631 SUB ABUSE	454	47	0	408	0
101-648 MED EXAMINE	1,624	804	368	452	0
101-649 MENTAL HEALTH	47	47	0	0	0
101-682 VETS AFFAIRS	2,291	1,911	0	380	0
101-710 COOP EXT	2,850	1,748	321	780	0
101-711 ROD	3,921	1,713	1,072	1,136	0
101-713 SURVEYORS OFFICE	963	723	128	113	0
101-715 GIS	171	47	0	125	0
101-716 REGIONAL PLN CMTE	162	47	0	116	0
101-717 E.D.C.	12	12	0	0	0
101-719 RURAL BUS	289	140	0	149	0
104 TRIDENT TASK FORCE	1,912	932	462	518	0
210 COUNTY AMBULANCE	2,830	233	0	2,597	0
211 EMERG SVCS	4,755	3,146	559	1,049	0
213 TITLE III	310	105	0	205	0
214 911 STATE TRAINING	220	128	30	61	0
216 COMM SVC FUND	1,124	769	198	157	0
217 STONEGARDEN	1,622	489	82	1,051	0

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2022
Schedule .5 - Allocation Summary
For Department 101-172 CONTROLLER

Receiving Department	Total	FINANCE	PERSONNEL	COUNTY ADMIN	BUILDINGS & GROUNDS
218 MENTAL HEALTH CT	1,180	944	2	233	0
221 HEALTH DEPT	9,802	82	0	9,720	0
225 CORRECTIONAL FACIL	1,337	350	0	988	0
230 RECYCLING	1,946	116	0	1,829	0
232 COMM CORRECTION	4,659	2,156	612	1,891	0
235 COMM ACTION	140	140	0	0	0
236 SUPERIOR TWP 2000	446	12	0	434	0
237 FIRST RESPONDER	593	396	57	141	0
238 SCHOOL RES OFFICER	1,383	769	261	353	0
249 BUILDING INSPECTIONS	3,321	2,098	571	653	0
251 50TH CIR CT PROB & PAR	675	653	0	23	0
252 DRUG CT - CIRCUIT	2,462	2,004	50	408	0
253 DRUG CT - DISTRICT	465	396	0	69	0
256 ROD AUTOMATION	419	315	0	105	0
257 DRUG FOREFITURE	82	70	0	13	0
259 CCSD SALVAGE VEH	26	23	0	2	0
260 MIDC FUND	9,615	5,291	1,706	2,619	0
261 911 EMS TELEPHONE	14,125	3,974	4,600	5,552	0
264 LOCAL CORRECTNS	442	396	0	46	0
269 LAW LIBRARY	233	233	0	0	0
272 SHERIFF ROAD PATROL	1,891	1,025	866	0	0
273 ROAD PATROL OVERTIME	1,000	699	163	138	0
274 SHERIFF 302 TRAINING	96	93	0	3	0
277 HIGHWAY SAFETY	465	268	60	137	0
280 ANIMAL CONT MILLAGE	5,074	4,393	0	680	0
282 ARPA	58	58	0	0	0
285 ANML SHLTR DONATION	413	373	0	40	0
287 FIA	1,102	1,002	0	100	0
292 CCF - PROBATE	1,459	1,259	201	0	0
296 HUD MSC GRANT	271	35	0	236	0
298 FAMILY COUNSELING	26	12	0	14	0
595 COMMISSARY	1,882	163	0	1,719	0
650 CENTRAL STORES	350	350	0	0	0
677 SELF INS-HEALTH	1,958	1,958	0	0	0
678 SELF INS-WC	93	93	0	0	0
737 OTH EMP BEN TRUST	70	70	0	0	0
OTHER	326	326	0	0	0
Direct Bill	0	0	0	0	0
Total	299,255	126,522	51,325	97,638	11,885

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2022
Schedule .5 - Allocation Summary
For Department 101-172 CONTROLLER

Receiving Department	INFO SYSTEMS
101-101 BOC	0
101-172 CONTROLLER	0
101-193 COST PLAN	0
101-215 CLERK	0
101-223 AUDIT	0
101-228 INFO SYSTEMS	11,885
101-229 COMPUTER	0
101-245 REMONUMENT	0
101-253 TREASURER	0
101-257 EQUALIZATN	0
101-261 RETIREES HOSPIT	0
101-262 ELECTIONS	0
101-265 BLDG/GRNDS	0
101-266 LEGAL SVCS	0
101-267 INSURANCE	0
101-271 BONDS	0
101-277 JURY BOARD	0
101-283 CIRCUIT CT	0
101-285 JUVENILE CT	0
101-286 DISTRICT CT	0
101-289/215 FOC	0
101-294 PROBATE CT	0
101-296 PA	0
101-299 CRIME VICTIM COORD	0
101-301 SHERIFF	0
101-302 BALIFF/SECURITY	0
101-309 ORV ENF GRANT	0
101-331 MARINE	0
101-334 SNOWMOBILE	0
101-351 JAIL	0
101-430 ANIMAL CONT	0
101-442 DRAIN COMM	0
101-568 DD.SOIL CONS. DIST	0
101-601 HEALTH DEPT	0
101-631 SUB ABUSE	0
101-648 MED EXAMINE	0
101-649 MENTAL HEALTH	0
101-682 VETS AFFAIRS	0
101-710 COOP EXT	0
101-711 ROD	0
101-713 SURVEYORS OFFICE	0
101-715 GIS	0
101-716 REGIONAL PLN CMTE	0
101-717 E.D.C.	0
101-719 RURAL BUS	0
104 TRIDENT TASK FORCE	0
210 COUNTY AMBULANCE	0
211 EMERG SVCS	0
213 TITLE III	0
214 911 STATE TRAINING	0
216 COMM SVC FUND	0
217 STONEGARDEN	0

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2022
Schedule .5 - Allocation Summary
For Department 101-172 CONTROLLER

Receiving Department	INFO SYSTEMS
218 MENTAL HEALTH CT	0
221 HEALTH DEPT	0
225 CORRECTIONAL FACIL	0
230 RECYCLING	0
232 COMM CORRECTION	0
235 COMM ACTION	0
236 SUPERIOR TWP 2000	0
237 FIRST RESPONDER	0
238 SCHOOL RES OFFICER	0
249 BUILDING INSPECTIONS	0
251 50TH CIR CT PROB & PAR	0
252 DRUG CT - CIRCUIT	0
253 DRUG CT - DISTRICT	0
256 ROD AUTOMATION	0
257 DRUG FOREFITURE	0
259 CCSD SALVAGE VEH	0
260 MIDC FUND	0
261 911 EMS TELEPHONE	0
264 LOCAL CORRECTNS	0
269 LAW LIBRARY	0
272 SHERIFF ROAD PATROL	0
273 ROAD PATROL OVERTIME	0
274 SHERIFF 302 TRAINING	0
277 HIGHWAY SAFETY	0
280 ANIMAL CONT MILLAGE	0
282 ARPA	0
285 ANML SHLTER DONATION	0
287 FIA	0
292 CCF - PROBATE	0
296 HUD MSC GRANT	0
298 FAMILY COUNSELING	0
595 COMMISSARY	0
650 CENTRAL STORES	0
677 SELF INS-HEALTH	0
678 SELF INS-WC	0
737 OTH EMP BEN TRUST	0
OTHER	0
Direct Bill	0
Total	11,885

**Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2022
Schedule .1 - Nature and Extent of Services
For Department 101-193 COST PLAN**

Chippewa County accounts for the cost of its cost allocation plan in a general fund department (101-193). Costs within this cost plan section are allocated based on the percentage of time spent by the consultant for each central service department.

This department may receive allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the initial distribution established for this service department. This procedure provides for an appropriate allocation of all service department charges.

All applicable credits for direct-billed charges are accounted for in the initial allocation.

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2022
Schedule .2 - Costs To Be Allocated
For Department 101-193 COST PLAN

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	5,000			5,000
Inbound Costs:				
101-172 CONTROLLER	31	5	37	
101-223 AUDIT		2	2	
101-253 TREASURER		13	13	
101-267 INSURANCE		39	39	
Total Allocated Additions:	31	59	90	90
Total To Be Allocated:	5,031	59		5,090

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2022
Schedule .3 - Costs Allocated By Activity
For Department 101-193 COST PLAN

	Total	G&A	COST PLAN
Other Expense & Cost			
801.000 PROV SVC	5,000	0	5,000
Departmental Total			
Expenditures Per Financial Statement	5,000		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	5,000	0	5,000
Allocation Step 1			
Inbound - All Others	31	31	0
Reallocate Admin Costs		(31)	31
Unallocated Costs	0	0	0
1st Allocation	5,031	0	5,031
Allocation Step 2			
Inbound - All Others	59	59	0
Reallocate Admin Costs		(59)	59
Unallocated Costs	0	0	0
2nd Allocation	59	0	59
Total For 101-193 COST PLAN			
Schedule .3 Total	5,090	0	5,090

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department 101-193 COST PLAN

Activity - COST PLAN

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
101-172 CONTROLLER	14.00	14.000000	704		704		704
101-215 CLERK	5.00	5.000000	252		252	3	255
101-223 AUDIT	4.00	4.000000	201		201	3	204
101-228 INFO SYSTEMS	12.00	12.000000	604		604	8	612
101-229 COMPUTER	3.00	3.000000	151		151	2	153
101-253 TREASURER	14.00	14.000000	704		704	10	714
101-261 RETIREES HOSPIT	10.00	10.000000	503		503	7	510
101-265 BLDG/GRNDS	14.00	14.000000	704		704	10	714
101-266 LEGAL SVCS	5.00	5.000000	252		252	3	255
101-267 INSURANCE	10.00	10.000000	503		503	7	510
101-901 RECORD COPY	3.00	3.000000	151		151	2	153
OTHER	6.00	6.000000	302		302	4	306
Schedule .4 Total for COST PLAN	100.00	100.000000	5,031		5,031	59	5,090

Allocation Basis: PERCENTAGE OF TIME SPENT ON CENTRAL SERVICE DEPTS
Allocation Source: CONSULTANTS TIME

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2022
Schedule .5 - Allocation Summary
For Department 101-193 COST PLAN

Receiving Department	Total	COST PLAN
101-172 CONTROLLER	704	704
101-215 CLERK	255	255
101-223 AUDIT	204	204
101-228 INFO SYSTEMS	612	612
101-229 COMPUTER	153	153
101-253 TREASURER	714	714
101-261 RETIREES HOSPIT	510	510
101-265 BLDG/GRNDS	714	714
101-266 LEGAL SVCS	255	255
101-267 INSURANCE	510	510
101-901 RECORD COPY	153	153
OTHER	306	306
Direct Bill	0	0
Total	5,090	5,090

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2022
Schedule .1 - Nature and Extent of Services
For Department 101-215 CLERK

The Chippewa County Clerk is responsible for a wide range of services, including recording the minutes and preparing agenda items for Board of Commissioners meetings, assisting with court proceedings, processes licenses, assists with elections, and mail processing.

For cost plan purposes, expenditures have been functionalized in the following manner:

Mail Processing - Costs related to the department's processing of mail are identified in this function and allocated based on the dollar amount of postage expenses by department.

Phone - Costs related to administering the county's phone system are identified in this function and allocated based on the number of telephone extensions by department.

General Government - All other activities performed by the office are considered to be general government in nature and are unallocated.

This department may receive allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the initial distribution established for this service department. This procedure provides for an appropriate allocation of all service department charges.

All applicable credits for direct-billed charges are accounted for in the initial allocation.

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2022
Schedule .2 - Costs To Be Allocated
For Department 101-215 CLERK

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	363,929			363,929
Inbound Costs:				
BLDG DEPN	1,682		1,682	
EQUIP DEPN	1,611		1,611	
101-172 CONTROLLER	4,846	782	5,628	
101-193 COST PLAN	252	3	255	
101-215 CLERK		6,453	6,453	
101-223 AUDIT		470	470	
101-228 INFO SYSTEMS		14,936	14,936	
101-229 COMPUTER		2,247	2,247	
101-253 TREASURER		6,976	6,976	
101-261 RETIREES HOSPIT		19,164	19,164	
101-265 BLDG/GRNDS		14,549	14,549	
101-266 LEGAL SVCS		519	519	
101-267 INSURANCE		4,107	4,107	
101-901 RECORD COPY		881	881	
Total Allocated Additions:	8,390	71,088	79,479	79,479
Total To Be Allocated:	372,319	71,088		443,408

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2022
Schedule .3 - Costs Allocated By Activity
For Department 101-215 CLERK

	Total	G&A	MAIL	PHONE	GENERAL GOVT**
Wages & Benefits					
--- SALARIES & WAGES ---	203,897	0	18,820	41,595	143,482
FRINGE BENEFITS	148,723	0	13,727	30,339	104,657
Other Expense & Cost					
--- 727.00 SUPPLIES ---	6,096	0	563	1,244	4,289
729.00 POSTAGE	2,908	0	268	593	2,047
802.00 DUES	245	0	23	50	172
831.00 EDUCATION TRNG	74	0	7	15	52
850.00 TELEPHONE	844	0	78	172	594
860.000 TRAVEL	0	0	0	0	0
931.00 MAINTENANCE	1,142	0	105	233	804
979.00 EQUIPMENT	0	0	0	0	0
Departmental Total					
--- Expenditures Per Financial Statement ---	363,929				
Deductions					
--- *Total Disallowed Costs ---	0	0	0	0	0
Functional Cost	363,929	0	33,591	74,241	256,097
Allocation Step 1					
--- Inbound - BLDG DEPN: 319 ---	1,682	0	98	138	1,446
COURTHOUSE					
Inbound - EQUIP DEPN: EQUIP DEPN	1,611	727	0	884	0
Inbound - All Others	5,098	0	471	1,040	3,587
Reallocate Admin Costs		(727)	67	149	511
Unallocated Costs	(261,641)	0	0	0	(261,641)
1st Allocation	110,678	0	34,227	76,452	0
Allocation Step 2					
--- Inbound - All Others ---	71,088	0	6,561	14,502	50,025
Unallocated Costs	(50,025)	0	0	0	(50,025)
2nd Allocation	21,063	0	6,561	14,502	0
Total For 101-215 CLERK					
--- Schedule .3 Total ---	131,741	0	40,788	90,954	0

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department 101-215 CLERK

Activity - MAIL

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
101-172 CONTROLLER	1,007.22	2.201798	754		754		754
101-215 CLERK	2,908.00	6.356932	2,176		2,176		2,176
101-228 INFO SYSTEMS	285.66	0.624457	214		214	45	258
101-253 TREASURER	2,792.55	6.104556	2,089		2,089	438	2,527
101-257 EQUALIZATN	470.17	1.027799	352		352	74	426
101-262 ELECTIONS	323.55	0.707285	242		242	51	293
101-277 JURY BOARD	7,278.15	15.910145	5,445		5,445	1,142	6,587
101-283 CIRCUIT CT	3,520.43	7.695713	2,634		2,634	552	3,186
101-285 JUVENILE CT	1,505.53	3.291111	1,126		1,126	236	1,363
101-286 DISTRICT CT	7,908.50	17.288101	5,917		5,917	1,241	7,158
101-289/215 FOC	7,064.13	15.442294	5,285		5,285	1,108	6,393
101-294 PROBATE CT	2,212.86	4.837345	1,656		1,656	347	2,003
101-296 PA	334.29	0.730763	250		250	52	303
101-299 CRIME VICTIM COORD	1,238.51	2.707401	927		927	194	1,121
101-301 SHERIFF	888.49	1.942252	665		665	139	804
101-430 ANIMAL CONT	15.06	0.032921	11		11	2	14
101-682 VETS AFFAIRS	128.58	0.281078	96		96	20	116
101-710 COOP EXT	1,692.83	3.700552	1,267		1,267	266	1,532
101-711 ROD	2,413.53	5.276013	1,806		1,806	379	2,184
211 EMERG SVCS	145.55	0.318174	109		109	23	132
249 BUILDING INSPECTIONS	7.10	0.015521	5		5	1	6
260 MIDC FUND	473.25	1.034532	354		354	74	428
261 911 EMS TELEPHONE	78.02	0.170553	58		58	12	71
280 ANIMAL CONT MILLAGE	1,053.38	2.302704	788		788	165	953
Schedule .4 Total for MAIL	45,745.34	100.000000	34,227		34,227	6,561	40,788

Allocation Basis: DOLLAR AMOUNT OF POSTAGE EXPENSES BY DEPT

Allocation Source: FINANCIAL REPORT

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department 101-215 CLERK

Activity - PHONE

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
101-172 CONTROLLER	11	7.692308	5,881		5,881		5,881
101-215 CLERK	8	5.594406	4,277		4,277		4,277
101-228 INFO SYSTEMS	3	2.097902	1,604		1,604	351	1,955
101-253 TREASURER	6	4.195804	3,208		3,208	702	3,909
101-257 EQUALIZATN	5	3.496503	2,673		2,673	585	3,258
101-265 BLDG/GRNDS	1	0.699301	535		535	117	652
101-283 CIRCUIT CT	7	4.895105	3,742		3,742	819	4,561
101-285 JUVENILE CT	5	3.496503	2,673		2,673	585	3,258
101-286 DISTRICT CT	11	7.692308	5,881		5,881	1,286	7,167
101-289/215 FOC	7	4.895105	3,742		3,742	819	4,561
101-294 PROBATE CT	5	3.496503	2,673		2,673	585	3,258
101-296 PA	12	8.391608	6,416		6,416	1,403	7,819
101-301 SHERIFF	31	21.678322	16,573		16,573	3,626	20,199
101-682 VETS AFFAIRS	2	1.398601	1,069		1,069	234	1,303
101-710 COOP EXT	6	4.195804	3,208		3,208	702	3,909
101-711 ROD	7	4.895105	3,742		3,742	819	4,561
232 COMM CORRECTION	4	2.797203	2,139		2,139	468	2,606
249 BUILDING INSPECTIONS	1	0.699301	535		535	117	652
260 MIDC FUND	4	2.797203	2,139		2,139	468	2,606
OTHER	7	4.895105	3,742		3,742	819	4,561
Schedule .4 Total for PHONE	143	100.000000	76,452		76,452	14,502	90,954

Allocation Basis: NUMBER OF TELEPHONE EXTENSIONS BY DEPT
Allocation Source: TELEPHONE EXTENSION LISTING

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2022
Schedule .5 - Allocation Summary
For Department 101-215 CLERK

Receiving Department	Total	MAIL	PHONE
101-172 CONTROLLER	6,635	754	5,881
101-215 CLERK	6,453	2,176	4,277
101-228 INFO SYSTEMS	2,213	258	1,955
101-253 TREASURER	6,437	2,527	3,909
101-257 EQUALIZATN	3,683	426	3,258
101-262 ELECTIONS	293	293	0
101-265 BLDG/GRNDS	652	0	652
101-277 JURY BOARD	6,587	6,587	0
101-283 CIRCUIT CT	7,747	3,186	4,561
101-285 JUVENILE CT	4,620	1,363	3,258
101-286 DISTRICT CT	14,326	7,158	7,167
101-289/215 FOC	10,955	6,393	4,561
101-294 PROBATE CT	5,261	2,003	3,258
101-296 PA	8,121	303	7,819
101-299 CRIME VICTIM COORD	1,121	1,121	0
101-301 SHERIFF	21,003	804	20,199
101-430 ANIMAL CONT	14	14	0
101-682 VETS AFFAIRS	1,419	116	1,303
101-710 COOP EXT	5,442	1,532	3,909
101-711 ROD	6,745	2,184	4,561
211 EMERG SVCS	132	132	0
232 COMM CORRECTION	2,606	0	2,606
249 BUILDING INSPECTIONS	658	6	652
260 MIDC FUND	3,035	428	2,606
261 911 EMS TELEPHONE	71	71	0
280 ANIMAL CONT MILLAGE	953	953	0
OTHER	4,561	0	4,561
Direct Bill	0	0	0
Total	131,741	40,788	90,954

**Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2022
Schedule .1 - Nature and Extent of Services
For Department 101-223 AUDIT**

Costs associated with the county's annual audit have been identified in this section and are allocated based on the number of expenditure transactions by department.

This department may receive allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the initial distribution established for this service department. This procedure provides for an appropriate allocation of all service department charges.

All applicable credits for direct-billed charges are accounted for in the initial allocation.

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2022
Schedule .2 - Costs To Be Allocated
For Department 101-223 AUDIT

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	25,900			25,900
Inbound Costs:				
101-172 CONTROLLER	141	23	164	
101-193 COST PLAN	201	3	204	
101-223 AUDIT		7	7	
101-253 TREASURER		38	38	
101-267 INSURANCE		200	200	
Total Allocated Additions:	343	271	614	614
Total To Be Allocated:	26,243	271		26,514

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2022
Schedule .3 - Costs Allocated By Activity
For Department 101-223 AUDIT

	Total	G&A	AUDIT
Other Expense & Cost			
801.000 PROF SVCS	25,900	0	25,900
Departmental Total			
Expenditures Per Financial Statement	25,900		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	25,900	0	25,900
Allocation Step 1			
Inbound - All Others	343	343	0
Reallocate Admin Costs		(343)	343
Unallocated Costs	0	0	0
1st Allocation	26,243	0	26,243
Allocation Step 2			
Inbound - All Others	271	271	0
Reallocate Admin Costs		(271)	271
Unallocated Costs	0	0	0
2nd Allocation	271	0	271
Total For 101-223 AUDIT			
Schedule .3 Total	26,514	0	26,514

**Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department 101-223 AUDIT**

Activity - AUDIT

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
101-101 BOC	109	1.001286	263		263	3	266
101-172 CONTROLLER	208	1.910711	501		501		501
101-193 COST PLAN	1	0.009186	2		2		2
101-215 CLERK	195	1.791292	470		470		470
101-223 AUDIT	3	0.027558	7		7		7
101-228 INFO SYSTEMS	217	1.993386	523		523	6	529
101-229 COMPUTER	54	0.496050	130		130	1	132
101-245 REMONUMENT	23	0.211281	55		55	1	56
101-253 TREASURER	223	2.048503	538		538	6	543
101-257 EQUALIZATN	181	1.662686	436		436	5	441
101-261 RETIREES HOSPIT	12	0.110233	29		29	0	29
101-262 ELECTIONS	49	0.450119	118		118	1	119
101-265 BLDG/GRNDS	387	3.555025	933		933	10	943
101-266 LEGAL SVCS	12	0.110233	29		29	0	29
101-267 INSURANCE	8	0.073489	19		19	0	19
101-271 BONDS	2	0.018372	5		5	0	5
101-277 JURY BOARD	31	0.284769	75		75	1	76
101-283 CIRCUIT CT	1,712	15.726621	4,127		4,127	46	4,173
101-285 JUVENILE CT	260	2.388389	627		627	7	634
101-286 DISTRICT CT	571	5.245269	1,376		1,376	15	1,391
101-289/215 FOC	249	2.287342	600		600	6	607
101-294 PROBATE CT	276	2.535367	665		665	7	672
101-296 PA	259	2.379203	624		624	7	631
101-299 CRIME VICTIM COORD	133	1.221753	321		321	3	324
101-301 SHERIFF	787	7.229469	1,897		1,897	20	1,918
101-302 BALIFF/SECURITY	119	1.093147	287		287	3	290
101-309 ORV ENF GRANT	47	0.431747	113		113	1	115
101-331 MARINE	31	0.284769	75		75	1	76
101-334 SNOWMOBILE	34	0.312328	82		82	1	83
101-351 JAIL	563	5.171780	1,357		1,357	15	1,372
101-430 ANIMAL CONT	199	1.828036	480		480	5	485
101-442 DRAIN COMM	2	0.018372	5		5	0	5
101-568 DD.SOIL CONS. DIST	1	0.009186	2		2	0	2
101-601 HEALTH DEPT	12	0.110233	29		29	0	29
101-631 SUB ABUSE	4	0.036744	10		10	0	10
101-648 MED EXAMINE	69	0.633842	166		166	2	168
101-649 MENTAL HEALTH	4	0.036744	10		10	0	10
101-682 VETS AFFAIRS	164	1.506522	395		395	4	400
101-710 COOP EXT	150	1.377917	362		362	4	365
101-711 ROD	147	1.350358	354		354	4	358
101-713 SURVEYORS OFFICE	62	0.569539	149		149	2	151
101-715 GIS	4	0.036744	10		10	0	10
101-716 REGIONAL PLN CMTE	4	0.036744	10		10	0	10
101-717 E.D.C.	1	0.009186	2		2	0	2
101-719 RURAL BUS	12	0.110233	29		29	0	29
104 TRIDENT TASK FORCE	80	0.734889	193		193	2	195
210 COUNTY AMBULANCE	20	0.183722	48		48	1	49
211 EMERG SVCS	270	2.480250	651		651	7	658
213 TITLE III	9	0.082675	22		22	0	22
214 911 STATE TRAINING	11	0.101047	27		27	0	27
216 COMM SVC FUND	66	0.606283	159		159	2	161
217 STONEGARDEN	42	0.385817	101		101	1	102

**Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department 101-223 AUDIT**

Activity - AUDIT

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
218 MENTAL HEALTH CT	81	0.744075	195		195	2	197
221 HEALTH DEPT	7	0.064303	17		17	0	17
225 CORRECTIONAL FACIL	30	0.275583	72		72	1	73
230 RECYCLING	10	0.091861	24		24	0	24
232 COMM CORRECTION	185	1.699430	446		446	5	451
235 COMM ACTION	12	0.110233	29		29	0	29
236 SUPERIOR TWP 2000	1	0.009186	2		2	0	2
237 FIRST RESPONDER	34	0.312328	82		82	1	83
238 SCHOOL RES OFFICER	66	0.606283	159		159	2	161
249 BUILDING INSPECTIONS	180	1.653500	434		434	5	439
251 50TH CIR CT PROB & PAR	56	0.514422	135		135	1	136
252 DRUG CT - CIRCUIT	172	1.580011	415		415	4	419
253 DRUG CT - DISTRICT	34	0.312328	82		82	1	83
256 ROD AUTOMATION	27	0.248025	65		65	1	66
257 DRUG FOREFITURE	6	0.055117	14		14	0	15
259 CCSD SALVAGE VEH	2	0.018372	5		5	0	5
260 MIDC FUND	454	4.170494	1,094		1,094	12	1,106
261 911 EMS TELEPHONE	341	3.132464	822		822	9	831
264 LOCAL CORRECTNS	34	0.312328	82		82	1	83
269 LAW LIBRARY	20	0.183722	48		48	1	49
272 SHERIFF ROAD PATROL	88	0.808378	212		212	2	214
273 ROAD PATROL OVERTIME	60	0.551167	145		145	2	146
274 SHERIFF 302 TRAINING	8	0.073489	19		19	0	19
277 HIGHWAY SAFETY	23	0.211281	55		55	1	56
280 ANIMAL CONT MILLAGE	377	3.463164	909		909	10	919
282 ARPA	5	0.045931	12		12	0	12
285 ANML SHLTER DONATION	32	0.293956	77		77	1	78
287 FIA	86	0.790006	207		207	2	210
292 CCF - PROBATE	108	0.992100	260		260	3	263
296 HUD MSC GRANT	3	0.027558	7		7	0	7
298 FAMILY COUNSELING	1	0.009186	2		2	0	2
595 COMMISSARY	14	0.128606	34		34	0	34
650 CENTRAL STORES	30	0.275583	72		72	1	73
677 SELF INS-HEALTH	168	1.543267	405		405	4	409
678 SELF INS-WC	8	0.073489	19		19	0	19
737 OTH EMP BEN TRUST	6	0.055117	14		14	0	15
OTHER	28	0.257211	67		67	1	68
Schedule .4 Total for AUDIT	10,886	100.000000	26,243		26,243	271	26,514

Allocation Basis: NUMBER OF EXPENDITURE TRANS BY DEPT
Allocation Source: FINANCIAL REPORT

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2022
Schedule .5 - Allocation Summary
For Department 101-223 AUDIT

Receiving Department	Total	AUDIT
101-101 BOC	266	266
101-172 CONTROLLER	501	501
101-193 COST PLAN	2	2
101-215 CLERK	470	470
101-223 AUDIT	7	7
101-228 INFO SYSTEMS	529	529
101-229 COMPUTER	132	132
101-245 REMONUMENT	56	56
101-253 TREASURER	543	543
101-257 EQUALIZATN	441	441
101-261 RETIREES HOSPIT	29	29
101-262 ELECTIONS	119	119
101-265 BLDG/GRNDS	943	943
101-266 LEGAL SVCS	29	29
101-267 INSURANCE	19	19
101-271 BONDS	5	5
101-277 JURY BOARD	76	76
101-283 CIRCUIT CT	4,173	4,173
101-285 JUVENILE CT	634	634
101-286 DISTRICT CT	1,391	1,391
101-289/215 FOC	607	607
101-294 PROBATE CT	672	672
101-296 PA	631	631
101-299 CRIME VICTIM COORD	324	324
101-301 SHERIFF	1,918	1,918
101-302 BALIFF/SECURITY	290	290
101-309 ORV ENF GRANT	115	115
101-331 MARINE	76	76
101-334 SNOWMOBILE	83	83
101-351 JAIL	1,372	1,372
101-430 ANIMAL CONT	485	485
101-442 DRAIN COMM	5	5
101-568 DD.SOIL CONS. DIST	2	2
101-601 HEALTH DEPT	29	29
101-631 SUB ABUSE	10	10
101-648 MED EXAMINE	168	168
101-649 MENTAL HEALTH	10	10
101-682 VETS AFFAIRS	400	400
101-710 COOP EXT	365	365
101-711 ROD	358	358
101-713 SURVEYORS OFFICE	151	151
101-715 GIS	10	10
101-716 REGIONAL PLN CMTE	10	10
101-717 E.D.C.	2	2
101-719 RURAL BUS	29	29
104 TRIDENT TASK FORCE	195	195
210 COUNTY AMBULANCE	49	49
211 EMERG SVCS	658	658
213 TITLE III	22	22
214 911 STATE TRAINING	27	27
216 COMM SVC FUND	161	161
217 STONEGARDEN	102	102

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2022
Schedule .5 - Allocation Summary
For Department 101-223 AUDIT

Receiving Department	Total	AUDIT
218 MENTAL HEALTH CT	197	197
221 HEALTH DEPT	17	17
225 CORRECTIONAL FACIL	73	73
230 RECYCLING	24	24
232 COMM CORRECTION	451	451
235 COMM ACTION	29	29
236 SUPERIOR TWP 2000	2	2
237 FIRST RESPONDER	83	83
238 SCHOOL RES OFFICER	161	161
249 BUILDING INSPECTIONS	439	439
251 50TH CIR CT PROB & PAR	136	136
252 DRUG CT - CIRCUIT	419	419
253 DRUG CT - DISTRICT	83	83
256 ROD AUTOMATION	66	66
257 DRUG FOREFITURE	15	15
259 CCSD SALVAGE VEH	5	5
260 MIDC FUND	1,106	1,106
261 911 EMS TELEPHONE	831	831
264 LOCAL CORRECTNS	83	83
269 LAW LIBRARY	49	49
272 SHERIFF ROAD PATROL	214	214
273 ROAD PATROL OVERTIME	146	146
274 SHERIFF 302 TRAINING	19	19
277 HIGHWAY SAFETY	56	56
280 ANIMAL CONT MILLAGE	919	919
282 ARPA	12	12
285 ANML SHLTER DONATION	78	78
287 FIA	210	210
292 CCF - PROBATE	263	263
296 HUD MSC GRANT	7	7
298 FAMILY COUNSELING	2	2
595 COMMISSARY	34	34
650 CENTRAL STORES	73	73
677 SELF INS-HEALTH	409	409
678 SELF INS-WC	19	19
737 OTH EMP BEN TRUST	15	15
OTHER	68	68
Direct Bill	0	0
Total	26,514	26,514

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2022
Schedule .1 - Nature and Extent of Services
For Department 101-228 INFO SYSTEMS

The Information Systems department is responsible for providing various county departments with a broad variety of data-related services. Information Systems assists user departments by storing, processing, and recalling data for use in providing services, reporting, and financial management. For cost allocation purposes, expenditures have been functionalized in the following manner:

Operations - General operating costs for Information Systems are identified in this function and allocated based on the dollar amount of regular wages by benefitting department.

State of Michigan Operations - Costs in this function relate to State of Michigan activities and are not allocated in the cost plan.

This department may receive allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the initial distribution established for this service department. This procedure provides for an appropriate allocation of all service department charges.

All applicable credits for direct-billed charges are accounted for in the initial allocation.

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2022
Schedule .2 - Costs To Be Allocated
For Department 101-228 INFO SYSTEMS

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	485,797			485,797
Inbound Costs:				
EQUIP DEPN	20,497		20,497	
101-172 CONTROLLER	15,323	2,445	17,767	
101-193 COST PLAN	604	8	612	
101-215 CLERK	1,818	396	2,213	
101-223 AUDIT	523	6	529	
101-228 INFO SYSTEMS		9,026	9,026	
101-229 COMPUTER		1,358	1,358	
101-253 TREASURER		2,803	2,803	
101-261 RETIREES HOSPIT		11,581	11,581	
101-266 LEGAL SVCS		314	314	
101-267 INSURANCE		3,754	3,754	
101-901 RECORD COPY		532	532	
Total Allocated Additions:	38,764	32,222	70,986	70,986
Total To Be Allocated:	524,561	32,222		556,783

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2022
Schedule .3 - Costs Allocated By Activity
For Department 101-228 INFO SYSTEMS

	Total	G&A	OPERATIONS	STATE OF MI OPS**
Wages & Benefits				

SALARIES & WAGES	123,214	0	123,214	0
FRINGE BENEFITS	91,375	0	91,375	0
Other Expense & Cost				

727.000 SUPPLIES	76	0	76	0
729.000 POSTAGE	286	0	286	0
730.000 COMP SUPPORT	269,963	0	197,768	72,195
850.000 TELEPHONE	739	0	739	0
860.000 TRAVEL	144	0	144	0
Departmental Total				

Expenditures Per Financial Statement	485,797			
Deductions				

*Total Disallowed Costs	0	0	0	0
Functional Cost	485,797	0	413,602	72,195
Allocation Step 1				

Inbound - All Others	38,764	38,764	0	0
Reallocate Admin Costs		(38,764)	33,003	5,761
Unallocated Costs	(77,956)	0	0	(77,956)
1st Allocation	446,605	0	446,605	0
Allocation Step 2				

Inbound - All Others	32,222	32,222	0	0
Reallocate Admin Costs		(32,222)	27,433	4,789
Unallocated Costs	(4,789)	0	0	(4,789)
2nd Allocation	27,433	0	27,433	0
Total For 101-228 INFO SYSTEMS				

Schedule .3 Total	474,039	0	474,039	0

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department 101-228 INFO SYSTEMS

Activity - OPERATIONS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
101-101 BOC	30,482.08	0.499965	2,233		2,233	148	2,381
101-172 CONTROLLER	123,576.40	2.026892	9,052		9,052		9,052
101-215 CLERK	203,897.21	3.344309	14,936		14,936		14,936
101-228 INFO SYSTEMS	123,214.41	2.020955	9,026		9,026		9,026
101-253 TREASURER	202,427.68	3.320206	14,828		14,828	984	15,812
101-257 EQUALIZATN	120,343.98	1.973874	8,815		8,815	585	9,400
101-262 ELECTIONS	2,901.61	0.047592	213		213	14	227
101-265 BLDG/GRNDS	101,076.25	1.657846	7,404		7,404	491	7,895
101-277 JURY BOARD	1,719.39	0.028201	126		126	8	134
101-283 CIRCUIT CT	208,587.30	3.421236	15,279		15,279	1,013	16,293
101-285 JUVENILE CT	177,655.17	2.913889	13,014		13,014	863	13,877
101-286 DISTRICT CT	326,828.17	5.360615	23,941		23,941	1,588	25,529
101-289/215 FOC DP	303,476.29	4.977599	22,230		22,230	1,474	23,705
101-294 PROBATE CT	208,129.25	3.413723	15,246		15,246	1,011	16,257
101-296 PA DP	410,772.15	6.737459	30,090		30,090	1,996	32,086
101-301 SHERIFF	783,313.83	12.847865	57,379		57,379	3,806	61,185
101-302 BALIFF/SECURITY	160,407.97	2.631002	11,750		11,750	779	12,530
101-309 ORV ENF GRANT	15,898.72	0.260770	1,165		1,165	77	1,242
101-331 MARINE	6,262.21	0.102712	459		459	30	489
101-334 SNOWMOBILE	11,763.24	0.192940	862		862	57	919
101-351 JAIL	1,401,319.59	22.984360	102,649		102,649	6,810	109,460
101-430 ANIMAL CONT	186,721.25	3.062590	13,678		13,678	907	14,585
101-442 DRAIN COMM	983.34	0.016129	72		72	5	77
101-682 VETS AFFAIRS	48,661.75	0.798147	3,565		3,565	236	3,801
101-710 COOP EXT	42,479.36	0.696744	3,112		3,112	206	3,318
101-711 ROD	141,722.46	2.324523	10,381		10,381	689	11,070
101-713 SURVEYORS OFFICE	16,927.64	0.277646	1,240		1,240	82	1,322
104 TRIDENT TASK FORCE	61,115.68	1.002416	4,477		4,477	297	4,774
211 EMERG SVCS	73,986.77	1.213526	5,420		5,420	359	5,779
214 911 STATE TRAINING	3,974.67	0.065192	291		291	19	310
216 COMM SVC FUND	26,240.12	0.430389	1,922		1,922	128	2,050
217 STONEGARDEN	10,813.93	0.177369	792		792	53	845
232 COMM CORRECTION	80,952.41	1.327776	5,930		5,930	393	6,323
249 BUILDING INSPECTIONS	75,500.24	1.238350	5,531		5,531	367	5,897
252 DRUG CT - CIRCUIT	6,620.72	0.108593	485		485	32	517
260 MIDC FUND	225,573.55	3.699843	16,524		16,524	1,096	17,620
272 SHERIFF ROAD PATROL	114,478.61	1.877671	8,386		8,386	556	8,942
273 ROAD PATROL OVERTIME	21,601.57	0.354308	1,582		1,582	105	1,687
277 HIGHWAY SAFETY	7,890.61	0.129421	578		578	38	616
292 CCF - PROBATE	26,543.05	0.435357	1,944		1,944	129	2,073
Schedule .4 Total for OPERATIONS	6,096,840.63	100.000000	446,605		446,605	27,433	474,039

Allocation Basis: REGULAR WAGES BY DEPARTMENT (EXCL FUND 212)
Allocation Source: FINANCIAL REPORT

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2022
Schedule .5 - Allocation Summary
For Department 101-228 INFO SYSTEMS

Receiving Department	Total	OPERATIONS
101-101 BOC	2,381	2,381
101-172 CONTROLLER	9,052	9,052
101-215 CLERK	14,936	14,936
101-228 INFO SYSTEMS	9,026	9,026
101-253 TREASURER	15,812	15,812
101-257 EQUALIZATN	9,400	9,400
101-262 ELECTIONS	227	227
101-265 BLDG/GRNDS	7,895	7,895
101-277 JURY BOARD	134	134
101-283 CIRCUIT CT	16,293	16,293
101-285 JUVENILE CT	13,877	13,877
101-286 DISTRICT CT	25,529	25,529
101-289/215 FOC DP	23,705	23,705
101-294 PROBATE CT	16,257	16,257
101-296 PA DP	32,086	32,086
101-301 SHERIFF	61,185	61,185
101-302 BALIFF/SECURITY	12,530	12,530
101-309 ORV ENF GRANT	1,242	1,242
101-331 MARINE	489	489
101-334 SNOWMOBILE	919	919
101-351 JAIL	109,460	109,460
101-430 ANIMAL CONT	14,585	14,585
101-442 DRAIN COMM	77	77
101-682 VETS AFFAIRS	3,801	3,801
101-710 COOP EXT	3,318	3,318
101-711 ROD	11,070	11,070
101-713 SURVEYORS OFFICE	1,322	1,322
104 TRIDENT TASK FORCE	4,774	4,774
211 EMERG SVCS	5,779	5,779
214 911 STATE TRAINING	310	310
216 COMM SVC FUND	2,050	2,050
217 STONEGARDEN	845	845
232 COMM CORRECTION	6,323	6,323
249 BUILDING INSPECTIONS	5,897	5,897
252 DRUG CT - CIRCUIT	517	517
260 MIDC FUND	17,620	17,620
272 SHERIFF ROAD PATROL	8,942	8,942
273 ROAD PATROL OVERTIME	1,687	1,687
277 HIGHWAY SAFETY	616	616
292 CCF - PROBATE	2,073	2,073
Direct Bill	0	0
Total	474,039	474,039

**Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2022
Schedule .1 - Nature and Extent of Services
For Department 101-229 COMPUTER**

Chippewa County accounts for computer services in a general fund department (101-229). Costs for General IT services include the equipment and contractual costs. The related costs, net of capitalized costs as identified as specific to certain departments, have been allocated based on the dollar amount of regular wages by benefiting department.

This department may receive allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the initial distribution established for this service department. This procedure provides for an appropriate allocation of all service department charges.

All applicable credits for direct-billed charges are accounted for in the initial allocation.

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2022
Schedule .2 - Costs To Be Allocated
For Department 101-229 COMPUTER

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	66,092			66,092
Inbound Costs:				
101-172 CONTROLLER	825	133	959	
101-193 COST PLAN	151	2	153	
101-223 AUDIT	130	1	132	
101-253 TREASURER		691	691	
101-267 INSURANCE		511	511	
Total Allocated Additions:	1,107	1,339	2,445	2,445
Total To Be Allocated:	67,199	1,339		68,537

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2022
Schedule .3 - Costs Allocated By Activity
For Department 101-229 COMPUTER

	Total	G&A	COMPUTER
Other Expense & Cost			
980.003 COMPUTERS	66,092	0	66,092
Departmental Total			
Expenditures Per Financial Statement	66,092		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	66,092	0	66,092
Allocation Step 1			
Inbound - All Others	1,107	1,107	0
Reallocate Admin Costs		(1,107)	1,107
Unallocated Costs	0	0	0
1st Allocation	67,199	0	67,199
Allocation Step 2			
Inbound - All Others	1,339	1,339	0
Reallocate Admin Costs		(1,339)	1,339
Unallocated Costs	0	0	0
2nd Allocation	1,339	0	1,339
Total For 101-229 COMPUTER			
Schedule .3 Total	68,537	0	68,537

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department 101-229 COMPUTER

Activity - COMPUTER

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
101-101 BOC	30,482.08	0.499965	336		336	7	343
101-172 CONTROLLER	123,576.40	2.026892	1,362		1,362		1,362
101-215 CLERK	203,897.21	3.344309	2,247		2,247		2,247
101-228 INFO SYSTEMS	123,214.41	2.020955	1,358		1,358		1,358
101-253 TREASURER	202,427.68	3.320206	2,231		2,231	48	2,279
101-257 EQUALIZATN	120,343.98	1.973874	1,326		1,326	29	1,355
101-262 ELECTIONS	2,901.61	0.047592	32		32	1	33
101-265 BLDG/GRNDS	101,076.25	1.657846	1,114		1,114	24	1,138
101-277 JURY BOARD	1,719.39	0.028201	19		19	0	19
101-283 CIRCUIT CT	208,587.30	3.421236	2,299		2,299	49	2,348
101-285 JUVENILE CT	177,655.17	2.913889	1,958		1,958	42	2,000
101-286 DISTRICT CT	326,828.17	5.360615	3,602		3,602	77	3,680
101-289/215 FOC DP	303,476.29	4.977599	3,345		3,345	72	3,417
101-294 PROBATE CT	208,129.25	3.413723	2,294		2,294	49	2,343
101-296 PA DP	410,772.15	6.737459	4,527		4,527	97	4,625
101-301 SHERIFF	783,313.83	12.847865	8,634		8,634	186	8,819
101-302 BALIFF/SECURITY	160,407.97	2.631002	1,768		1,768	38	1,806
101-309 ORV ENF GRANT	15,898.72	0.260770	175		175	4	179
101-331 MARINE	6,262.21	0.102712	69		69	1	70
101-334 SNOWMOBILE	11,763.24	0.192940	130		130	3	132
101-351 JAIL	1,401,319.59	22.984360	15,445		15,445	333	15,778
101-430 ANIMAL CONT	186,721.25	3.062590	2,058		2,058	44	2,102
101-442 DRAIN COMM	983.34	0.016129	11		11	0	11
101-682 VETS AFFAIRS	48,661.75	0.798147	536		536	12	548
101-710 COOP EXT	42,479.36	0.696744	468		468	10	478
101-711 ROD	141,722.46	2.324523	1,562		1,562	34	1,596
101-713 SURVEYORS OFFICE	16,927.64	0.277646	187		187	4	191
104 TRIDENT TASK FORCE	61,115.68	1.002416	674		674	14	688
211 EMERG SVCS	73,986.77	1.213526	815		815	18	833
214 911 STATE TRAINING	3,974.67	0.065192	44		44	1	45
216 COMM SVC FUND	26,240.12	0.430389	289		289	6	295
217 STONEGARDEN	10,813.93	0.177369	119		119	3	122
232 COMM CORRECTION	80,952.41	1.327776	892		892	19	911
249 BUILDING INSPECTIONS	75,500.24	1.238350	832		832	18	850
252 DRUG CT - CIRCUIT	6,620.72	0.108593	73		73	2	74
260 MIDC FUND	225,573.55	3.699843	2,486		2,486	53	2,540
272 SHERIFF ROAD PATROL	114,478.61	1.877671	1,262		1,262	27	1,289
273 ROAD PATROL OVERTIME	21,601.57	0.354308	238		238	5	243
277 HIGHWAY SAFETY	7,890.61	0.129421	87		87	2	89
292 CCF - PROBATE	26,543.05	0.435357	293		293	6	299
Schedule .4 Total for COMPUTER	6,096,840.63	100.000000	67,199		67,199	1,339	68,537

Allocation Basis: REGULAR WAGES BY DEPARTMENT (EXCL FUND 212)
Allocation Source: FINANCIAL REPORT

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2022
Schedule .5 - Allocation Summary
For Department 101-229 COMPUTER

Receiving Department	Total	COMPUTER
101-101 BOC	343	343
101-172 CONTROLLER	1,362	1,362
101-215 CLERK	2,247	2,247
101-228 INFO SYSTEMS	1,358	1,358
101-253 TREASURER	2,279	2,279
101-257 EQUALIZATN	1,355	1,355
101-262 ELECTIONS	33	33
101-265 BLDG/GRNDS	1,138	1,138
101-277 JURY BOARD	19	19
101-283 CIRCUIT CT	2,348	2,348
101-285 JUVENILE CT	2,000	2,000
101-286 DISTRICT CT	3,680	3,680
101-289/215 FOC DP	3,417	3,417
101-294 PROBATE CT	2,343	2,343
101-296 PA DP	4,625	4,625
101-301 SHERIFF	8,819	8,819
101-302 BALIFF/SECURITY	1,806	1,806
101-309 ORV ENF GRANT	179	179
101-331 MARINE	70	70
101-334 SNOWMOBILE	132	132
101-351 JAIL	15,778	15,778
101-430 ANIMAL CONT	2,102	2,102
101-442 DRAIN COMM	11	11
101-682 VETS AFFAIRS	548	548
101-710 COOP EXT	478	478
101-711 ROD	1,596	1,596
101-713 SURVEYORS OFFICE	191	191
104 TRIDENT TASK FORCE	688	688
211 EMERG SVCS	833	833
214 911 STATE TRAINING	45	45
216 COMM SVC FUND	295	295
217 STONEGARDEN	122	122
232 COMM CORRECTION	911	911
249 BUILDING INSPECTIONS	850	850
252 DRUG CT - CIRCUIT	74	74
260 MIDC FUND	2,540	2,540
272 SHERIFF ROAD PATROL	1,289	1,289
273 ROAD PATROL OVERTIME	243	243
277 HIGHWAY SAFETY	89	89
292 CCF - PROBATE	299	299
Direct Bill	0	0
Total	68,537	68,537

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2022
Schedule .1 - Nature and Extent of Services
For Department 101-253 TREASURER

The Treasurer's Office is responsible for keeping account of all County funds. The office provides accounting services, cash and revenue management, monitors the collection of county-related taxes, and distributes various licenses.

For cost plan purposes, expenditures have been functionalized into the following categories:

Accounting - Costs relating to accounting services provided by the Treasurer's Office have been identified and distributed based on the number of general ledger transactions posted by benefiting department.

General Government - Costs relating to the accounting services provided by the Treasurer's office which relate to general fund tax accounting, dog licenses, debt service funds, bond funds, delinquent tax funds, and trust and agency funds have been identified and are not allocated.

The Treasurer's office provides other services such as tax certifications and other miscellaneous services, in addition to the services described above. A fee is charged for these services. The expenses for the Treasurer's office have been reduced by revenue received by these services and spread to the functions based on the cash and revenue transaction count.

This department may receive allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the initial distribution established for this service department. This procedure provides for an appropriate allocation of all service department charges.

All applicable credits for direct-billed charges are accounted for in the initial allocation.

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2022
Schedule .2 - Costs To Be Allocated
For Department 101-253 TREASURER

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	348,886			348,886
Cost Adjustments:				
101-000-626.253 TREAS SVCS	-10,041			
Total Departmental Cost Adjustments:	-10,041			-10,041
Inbound Costs:				
BLDG DEPN	1,331		1,331	
101-172 CONTROLLER	5,053	816	5,869	
101-193 COST PLAN	704	10	714	
101-215 CLERK	5,297	1,140	6,437	
101-223 AUDIT	538	6	543	
101-228 INFO SYSTEMS	14,828	984	15,812	
101-229 COMPUTER	2,231	48	2,279	
101-253 TREASURER		7,859	7,859	
101-261 RETIREES HOSPIT		19,026	19,026	
101-265 BLDG/GRNDS		11,513	11,513	
101-266 LEGAL SVCS		515	515	
101-267 INSURANCE		3,720	3,720	
101-901 RECORD COPY		875	875	
Total Allocated Additions:	29,982	46,511	76,493	76,493
Total To Be Allocated:	368,827	46,511		415,338

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2022
Schedule .3 - Costs Allocated By Activity
For Department 101-253 TREASURER

	Total	G&A	ACCOUNTING	GENERAL GOV'T**
Wages & Benefits				

SALARIES & WAGES	202,428	0	126,781	75,647
FRINGE BENEFITS	133,412	0	83,556	49,856
Other Expense & Cost				

727.000 SUPPLIES	2,824	0	1,769	1,055
728.000 BINDERS	182	0	0	182
729.000 POSTAGE	2,793	0	1,749	1,044
731.000 MICROFILM	494	0	309	185
801.000 PROF SVCS	3,601	0	2,255	1,346
802.000 DUES	225	0	141	84
815.000 BANK FEES	1,954	0	1,224	730
850.000 TELEPHONE	624	0	391	233
861.000 CONVENTION/SEMINAR	350	0	219	131
AUDIT RECONCILIATION	(1)	0	(1)	0
Departmental Total				

Expenditures Per Financial Statement	348,886			
Deductions				

*Total Disallowed Costs	0	0	0	0
Cost Adjustments				

101-000-626.253 TREAS SVCS	(10,041)	0	(6,289)	(3,752)
Functional Cost	338,845	0	212,104	126,741
Allocation Step 1				

Inbound - All Others	29,982	0	18,778	11,204
Reallocate Admin Costs		0	0	0
Unallocated Costs	(137,945)	0	0	(137,945)
1st Allocation	230,882	0	230,882	0
Allocation Step 2				

Inbound - All Others	46,511	0	29,130	17,381
Unallocated Costs	(17,381)	0	0	(17,381)
2nd Allocation	29,130	0	29,130	0
Total For 101-253 TREASURER				

Schedule .3 Total	260,012	0	260,012	0

**Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department 101-253 TREASURER**

Activity - ACCOUNTING

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
101-101 BOC	109	0.604313	1,395		1,395	194	1,589
101-172 CONTROLLER	210	1.164273	2,688		2,688		2,688
101-193 COST PLAN	1	0.005544	13		13		13
101-215 CLERK	545	3.021567	6,976		6,976		6,976
101-223 AUDIT	3	0.016632	38		38		38
101-228 INFO SYSTEMS	219	1.214171	2,803		2,803		2,803
101-229 COMPUTER	54	0.299385	691		691		691
101-245 REMONUMENT	39	0.216222	499		499	69	569
101-253 TREASURER	614	3.404114	7,859		7,859		7,859
101-257 EQUALIZATN	206	1.142097	2,637		2,637	366	3,003
101-261 RETIREES HOSPIT	12	0.066530	154		154	21	175
101-262 ELECTIONS	52	0.288296	666		666	92	758
101-265 BLDG/GRNDS	389	2.156678	4,979		4,979	691	5,671
101-266 LEGAL SVCS	12	0.066530	154		154	21	175
101-267 INSURANCE	8	0.044353	102		102	14	116
101-271 BONDS	2	0.011088	26		26	4	29
101-277 JURY BOARD	31	0.171869	397		397	55	452
101-283 CIRCUIT CT	2,136	11.842322	27,342		27,342	3,800	31,142
101-285 JUVENILE CT	260	1.441481	3,328		3,328	462	3,790
101-286 DISTRICT CT	1,083	6.004324	13,863		13,863	1,925	15,788
101-289/215 FOC	542	3.004934	6,938		6,938	963	7,901
101-294 PROBATE CT	488	2.705550	6,247		6,247	867	7,114
101-296 PA	321	1.779675	4,109		4,109	570	4,679
101-299 CRIME VICTIM COORD	363	2.012530	4,647		4,647	645	5,292
101-301 SHERIFF	998	5.533071	12,775		12,775	1,774	14,548
101-302 BALIFF/SECURITY	119	0.659755	1,523		1,523	211	1,735
101-309 ORV ENF GRANT	51	0.282752	653		653	91	743
101-331 MARINE	40	0.221766	512		512	71	583
101-334 SNOWMOBILE	35	0.194046	448		448	62	510
101-351 JAIL	576	3.193436	7,373		7,373	1,024	8,397
101-430 ANIMAL CONT	403	2.234296	5,159		5,159	716	5,875
101-442 DRAIN COMM	2	0.011088	26		26	4	29
101-568 DD.SOIL CONS. DIST	1	0.005544	13		13	2	15
101-601 HEALTH DEPT	12	0.066530	154		154	21	175
101-631 SUB ABUSE	4	0.022177	51		51	7	58
101-648 MED EXAMINE	69	0.382547	883		883	123	1,006
101-649 MENTAL HEALTH	4	0.022177	51		51	7	58
101-682 VETS AFFAIRS	164	0.909242	2,099		2,099	291	2,391
101-710 COOP EXT	150	0.831624	1,920		1,920	267	2,187
101-711 ROD	788	4.368797	10,087		10,087	1,400	11,487
101-713 SURVEYORS OFFICE	62	0.343738	794		794	110	904
101-715 GIS	4	0.022177	51		51	7	58
101-716 REGIONAL PLN CMTE	4	0.022177	51		51	7	58
101-717 E.D.C.	1	0.005544	13		13	2	15
101-719 RURAL BUS	12	0.066530	154		154	21	175
104 TRIDENT TASK FORCE	81	0.449077	1,037		1,037	144	1,181
210 COUNTY AMBULANCE	20	0.110883	256		256	36	291
211 EMERG SVCS	308	1.707601	3,943		3,943	547	4,490
213 TITLE III	10	0.055442	128		128	18	146
214 911 STATE TRAINING	15	0.083162	192		192	27	219
216 COMM SVC FUND	79	0.437989	1,011		1,011	140	1,152
217 STONEGARDEN	42	0.232855	538		538	75	612

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department 101-253 TREASURER

Activity - ACCOUNTING

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
218 MENTAL HEALTH CT	114	0.632034	1,459		1,459	203	1,662
221 HEALTH DEPT	69	0.382547	883		883	123	1,006
225 CORRECTIONAL FACIL	34	0.188501	435		435	60	496
230 RECYCLING	10	0.055442	128		128	18	146
232 COMM CORRECTION	201	1.114376	2,573		2,573	357	2,930
235 COMM ACTION	12	0.066530	154		154	21	175
236 SUPERIOR TWP 2000	9	0.049897	115		115	16	131
237 FIRST RESPONDER	36	0.199590	461		461	64	525
238 SCHOOL RES OFFICER	75	0.415812	960		960	133	1,093
249 BUILDING INSPECTIONS	207	1.147641	2,650		2,650	368	3,018
251 50TH CIR CT PROB & PAR	142	0.787271	1,818		1,818	252	2,070
252 DRUG CT - CIRCUIT	225	1.247436	2,880		2,880	400	3,280
253 DRUG CT - DISTRICT	54	0.299385	691		691	96	787
256 ROD AUTOMATION	328	1.818484	4,199		4,199	583	4,781
257 DRUG FOREFITURE	34	0.188501	435		435	60	496
259 CCSD SALVAGE VEH	8	0.044353	102		102	14	116
260 MIDC FUND	464	2.572490	5,939		5,939	825	6,764
261 911 EMS TELEPHONE	478	2.650108	6,119		6,119	849	6,968
264 LOCAL CORRECTNS	38	0.210678	486		486	67	554
269 LAW LIBRARY	22	0.121972	282		282	39	321
272 SHERIFF ROAD PATROL	89	0.493430	1,139		1,139	158	1,297
273 ROAD PATROL OVERTIME	99	0.548872	1,267		1,267	176	1,443
274 SHERIFF 302 TRAINING	8	0.044353	102		102	14	116
277 HIGHWAY SAFETY	32	0.177413	410		410	57	466
280 ANIMAL CONT MILLAGE	380	2.106781	4,864		4,864	675	5,539
282 ARPA	6	0.033265	77		77	11	87
285 ANML SHLTER DONATION	212	1.175362	2,714		2,714	377	3,090
287 FIA	88	0.487886	1,126		1,126	156	1,283
292 CCF - PROBATE	156	0.864889	1,997		1,997	277	2,274
296 HUD MSC GRANT	4	0.022177	51		51	7	58
298 FAMILY COUNSELING	136	0.754006	1,741		1,741	242	1,983
595 COMMISSARY	25	0.138604	320		320	44	364
650 CENTRAL STORES	50	0.277208	640		640	89	729
677 SELF INS-HEALTH	337	1.868382	4,314		4,314	599	4,913
678 SELF INS-WC	48	0.266120	614		614	85	700
737 OTH EMP BEN TRUST	11	0.060986	141		141	20	160
OTHER	2,043	11.326717	26,151		26,151	3,631	29,782
Schedule .4 Total for ACCOUNTING	18,037	100.000000	230,882		230,882	29,130	260,012

Allocation Basis: NUMBER OF REVENUE & EXPENDITURE TRANSACTIONS BY DEPT
Allocation Source: FINANCIAL REPORT

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2022
Schedule .5 - Allocation Summary
For Department 101-253 TREASURER

Receiving Department	Total	ACCOUNTING
101-101 BOC	1,589	1,589
101-172 CONTROLLER	2,688	2,688
101-193 COST PLAN	13	13
101-215 CLERK	6,976	6,976
101-223 AUDIT	38	38
101-228 INFO SYSTEMS	2,803	2,803
101-229 COMPUTER	691	691
101-245 REMONUMENT	569	569
101-253 TREASURER	7,859	7,859
101-257 EQUALIZATN	3,003	3,003
101-261 RETIREES HOSPIT	175	175
101-262 ELECTIONS	758	758
101-265 BLDG/GRNDS	5,671	5,671
101-266 LEGAL SVCS	175	175
101-267 INSURANCE	116	116
101-271 BONDS	29	29
101-277 JURY BOARD	452	452
101-283 CIRCUIT CT	31,142	31,142
101-285 JUVENILE CT	3,790	3,790
101-286 DISTRICT CT	15,788	15,788
101-289/215 FOC	7,901	7,901
101-294 PROBATE CT	7,114	7,114
101-296 PA	4,679	4,679
101-299 CRIME VICTIM COORD	5,292	5,292
101-301 SHERIFF	14,548	14,548
101-302 BALIFF/SECURITY	1,735	1,735
101-309 ORV ENF GRANT	743	743
101-331 MARINE	583	583
101-334 SNOWMOBILE	510	510
101-351 JAIL	8,397	8,397
101-430 ANIMAL CONT	5,875	5,875
101-442 DRAIN COMM	29	29
101-568 DD.SOIL CONS. DIST	15	15
101-601 HEALTH DEPT	175	175
101-631 SUB ABUSE	58	58
101-648 MED EXAMINE	1,006	1,006
101-649 MENTAL HEALTH	58	58
101-682 VETS AFFAIRS	2,391	2,391
101-710 COOP EXT	2,187	2,187
101-711 ROD	11,487	11,487
101-713 SURVEYORS OFFICE	904	904
101-715 GIS	58	58
101-716 REGIONAL PLN CMTE	58	58
101-717 E.D.C.	15	15
101-719 RURAL BUS	175	175
104 TRIDENT TASK FORCE	1,181	1,181
210 COUNTY AMBULANCE	291	291
211 EMERG SVCS	4,490	4,490
213 TITLE III	146	146
214 911 STATE TRAINING	219	219
216 COMM SVC FUND	1,152	1,152
217 STONEGARDEN	612	612

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2022
Schedule .5 - Allocation Summary
For Department 101-253 TREASURER

Receiving Department	Total	ACCOUNTING
218 MENTAL HEALTH CT	1,662	1,662
221 HEALTH DEPT	1,006	1,006
225 CORRECTIONAL FACIL	496	496
230 RECYCLING	146	146
232 COMM CORRECTION	2,930	2,930
235 COMM ACTION	175	175
236 SUPERIOR TWP 2000	131	131
237 FIRST RESPONDER	525	525
238 SCHOOL RES OFFICER	1,093	1,093
249 BUILDING INSPECTIONS	3,018	3,018
251 50TH CIR CT PROB & PAR	2,070	2,070
252 DRUG CT - CIRCUIT	3,280	3,280
253 DRUG CT - DISTRICT	787	787
256 ROD AUTOMATION	4,781	4,781
257 DRUG FOREFITURE	496	496
259 CCSD SALVAGE VEH	116	116
260 MIDC FUND	6,764	6,764
261 911 EMS TELEPHONE	6,968	6,968
264 LOCAL CORRECTNS	554	554
269 LAW LIBRARY	321	321
272 SHERIFF ROAD PATROL	1,297	1,297
273 ROAD PATROL OVERTIME	1,443	1,443
274 SHERIFF 302 TRAINING	116	116
277 HIGHWAY SAFETY	466	466
280 ANIMAL CONT MILLAGE	5,539	5,539
282 ARPA	87	87
285 ANML SHLTER DONATION	3,090	3,090
287 FIA	1,283	1,283
292 CCF - PROBATE	2,274	2,274
296 HUD MSC GRANT	58	58
298 FAMILY COUNSELING	1,983	1,983
595 COMMISSARY	364	364
650 CENTRAL STORES	729	729
677 SELF INS-HEALTH	4,913	4,913
678 SELF INS-WC	700	700
737 OTH EMP BEN TRUST	160	160
OTHER	29,782	29,782
Direct Bill	0	0
Total	260,012	260,012

**Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2022
Schedule .1 - Nature and Extent of Services
For Department 101-261 RETIREES HOSPIT**

Chippewa County provides retiree health insurance to county personnel. The cost of maintaining the health insurance activities within the general ledger has been identified in this cost plan section. Costs in this section are allocated based on the dollar amount of regular wages by department.

This department may receive allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the initial distribution established for this service department. This procedure provides for an appropriate allocation of all service department charges.

All applicable credits for direct-billed charges are accounted for in the initial allocation.

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2022
Schedule .2 - Costs To Be Allocated
For Department 101-261 RETIREES HOSPIT

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	635,950			635,950
Inbound Costs:				
101-172 CONTROLLER	2,851	459	3,310	
101-193 COST PLAN	503	7	510	
101-223 AUDIT	29	0	29	
101-253 TREASURER	154	21	175	
101-267 INSURANCE		4,915	4,915	
Total Allocated Additions:	3,536	5,402	8,939	8,939
Total To Be Allocated:	639,486	5,402		644,889

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2022
Schedule .3 - Costs Allocated By Activity
For Department 101-261 RETIREES HOSPIT

	Total	G&A	RETIRE HOSP INS
Other Expense & Cost			
874.000 RETIREES HEALTH	635,950	0	635,950
Departmental Total			
Expenditures Per Financial Statement	635,950		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	635,950	0	635,950
Allocation Step 1			
Inbound - All Others	3,536	3,536	0
Reallocate Admin Costs		(3,536)	3,536
Unallocated Costs	0	0	0
1st Allocation	639,486	0	639,486
Allocation Step 2			
Inbound - All Others	5,402	5,402	0
Reallocate Admin Costs		(5,402)	5,402
Unallocated Costs	0	0	0
2nd Allocation	5,402	0	5,402
Total For 101-261 RETIREES HOSPIT			
Schedule .3 Total	644,889	0	644,889

**Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department 101-261 RETIREES HOSPIT**

Activity - RETIRE HOSP INS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
101-101 BOC	30,482.08	0.448008	2,865		2,865	27	2,892
101-172 CONTROLLER	123,576.40	1.816256	11,615		11,615		11,615
101-215 CLERK	203,897.21	2.996767	19,164		19,164		19,164
101-228 INFO SYSTEMS	123,214.41	1.810936	11,581		11,581		11,581
101-253 TREASURER	202,427.68	2.975168	19,026		19,026		19,026
101-257 EQUALIZATN	120,343.98	1.768748	11,311		11,311	106	11,417
101-262 ELECTIONS	2,901.61	0.042646	273		273	3	275
101-265 BLDG/GRNDS	101,076.25	1.485562	9,500		9,500	89	9,589
101-277 JURY BOARD	1,719.39	0.025271	162		162	1	163
101-283 CIRCUIT CT	208,587.30	3.065699	19,605		19,605	183	19,788
101-285 JUVENILE CT	177,655.17	2.611076	16,697		16,697	156	16,853
101-286 DISTRICT CT	326,828.17	4.803537	30,718		30,718	287	31,005
101-289/215 FOC	303,476.29	4.460324	28,523		28,523	267	28,790
101-294 PROBATE CT	208,129.25	3.058967	19,562		19,562	183	19,744
101-296 PA	410,772.15	6.037298	38,608		38,608	361	38,968
101-299 CRIME VICTIM COORD	56,564.02	0.831346	5,316		5,316	50	5,366
101-301 SHERIFF	783,313.83	11.512707	73,622		73,622	688	74,310
101-302 BALIFF/SECURITY	160,407.97	2.357586	15,076		15,076	141	15,217
101-309 ORV ENF GRANT	15,898.72	0.233670	1,494		1,494	14	1,508
101-331 MARINE	6,262.21	0.092038	589		589	5	594
101-334 SNOWMOBILE	11,763.24	0.172889	1,106		1,106	10	1,116
101-351 JAIL	1,401,319.59	20.595808	131,708		131,708	1,232	132,939
101-430 ANIMAL CONT	186,721.25	2.744324	17,550		17,550	164	17,714
101-442 DRAIN COMM	983.34	0.014453	92		92	1	93
101-648 MED EXAMINE	48,661.75	0.715203	4,574		4,574	43	4,616
101-710 COOP EXT	42,479.36	0.624338	3,993		3,993	37	4,030
101-711 ROD	141,722.46	2.082957	13,320		13,320	124	13,445
101-713 SURVEYORS OFFICE	16,927.64	0.248793	1,591		1,591	15	1,606
104 TRIDENT TASK FORCE	61,115.68	0.898244	5,744		5,744	54	5,798
211 EMERG SVCS	73,986.77	1.087416	6,954		6,954	65	7,019
214 911 STATE TRAINING	3,974.67	0.058417	374		374	3	377
216 COMM SVC FUND	26,240.12	0.385663	2,466		2,466	23	2,489
217 STONEGARDEN	10,813.93	0.158937	1,016		1,016	10	1,026
218 MENTAL HEALTH CT	297.47	0.004372	28		28	0	28
232 COMM CORRECTION	80,952.41	1.189793	7,609		7,609	71	7,680
237 FIRST RESPONDER	7,500.00	0.110231	705		705	7	712
238 SCHOOL RES OFFICER	34,485.79	0.506853	3,241		3,241	30	3,272
249 BUILDING INSPECTIONS	75,500.24	1.109660	7,096		7,096	66	7,162
252 DRUG CT - CIRCUIT	6,620.72	0.097308	622		622	6	628
260 MIDC FUND	225,573.55	3.315353	21,201		21,201	198	21,399
261 911 EMS TELEPHONE	608,218.97	8.939261	57,165		57,165	534	57,700
272 SHERIFF ROAD PATROL	114,478.61	1.682542	10,760		10,760	101	10,860
273 ROAD PATROL OVERTIME	21,601.57	0.317488	2,030		2,030	19	2,049
277 HIGHWAY SAFETY	7,890.61	0.115972	742		742	7	749
292 CCF - PROBATE	26,543.05	0.390115	2,495		2,495	23	2,518
Schedule .4 Total for RETIRE HOSP INS	6,803,906.88	100.000000	639,486		639,486	5,402	644,889

Allocation Basis: REGULAR WAGES BY DEPT
Allocation Source: FINANCIAL REPORT

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2022
Schedule .5 - Allocation Summary
For Department 101-261 RETIREES HOSPIT

Receiving Department	Total	RETIRE HOSP INS
101-101 BOC	2,892	2,892
101-172 CONTROLLER	11,615	11,615
101-215 CLERK	19,164	19,164
101-228 INFO SYSTEMS	11,581	11,581
101-253 TREASURER	19,026	19,026
101-257 EQUALIZATN	11,417	11,417
101-262 ELECTIONS	275	275
101-265 BLDG/GRNDS	9,589	9,589
101-277 JURY BOARD	163	163
101-283 CIRCUIT CT	19,788	19,788
101-285 JUVENILE CT	16,853	16,853
101-286 DISTRICT CT	31,005	31,005
101-289/215 FOC	28,790	28,790
101-294 PROBATE CT	19,744	19,744
101-296 PA	38,968	38,968
101-299 CRIME VICTIM COORD	5,366	5,366
101-301 SHERIFF	74,310	74,310
101-302 BALIFF/SECURITY	15,217	15,217
101-309 ORV ENF GRANT	1,508	1,508
101-331 MARINE	594	594
101-334 SNOWMOBILE	1,116	1,116
101-351 JAIL	132,939	132,939
101-430 ANIMAL CONT	17,714	17,714
101-442 DRAIN COMM	93	93
101-648 MED EXAMINE	4,616	4,616
101-710 COOP EXT	4,030	4,030
101-711 ROD	13,445	13,445
101-713 SURVEYORS OFFICE	1,606	1,606
104 TRIDENT TASK FORCE	5,798	5,798
211 EMERG SVCS	7,019	7,019
214 911 STATE TRAINING	377	377
216 COMM SVC FUND	2,489	2,489
217 STONEGARDEN	1,026	1,026
218 MENTAL HEALTH CT	28	28
232 COMM CORRECTION	7,680	7,680
237 FIRST RESPONDER	712	712
238 SCHOOL RES OFFICER	3,272	3,272
249 BUILDING INSPECTIONS	7,162	7,162
252 DRUG CT - CIRCUIT	628	628
260 MIDC FUND	21,399	21,399
261 911 EMS TELEPHONE	57,700	57,700
272 SHERIFF ROAD PATROL	10,860	10,860
273 ROAD PATROL OVERTIME	2,049	2,049
277 HIGHWAY SAFETY	749	749
292 CCF - PROBATE	2,518	2,518
Direct Bill	0	0
Total	644,889	644,889

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2022
Schedule .1 - Nature and Extent of Services
For Department 101-265 BLDG/GRNDS

The Building and Grounds Department is responsible for the operation and maintenance of county facilities and property. Costs incurred by the department provide office space maintenance for county departments and grant programs. The department serves the Courthouse and County Building. For cost allocation purposes, expenditures have been functionalized in the following manner:

Courthouse (319 Court Street) - Costs associated with the county courthouse are identified in this function. Costs include repair, maintenance, and other operating costs. These costs are allocated to departments based on occupied square footage.

County Building (325 Court Street) - Costs associated with the county building are identified in this function. Costs include repair, maintenance, and other operating costs. These costs are allocated to departments based on occupied square footage.

Specific Departments - Costs associated with specific departments and buildings are identified in this function. Costs include repair, maintenance, and other operating costs. These costs are allocated to departments based on the dollar amount of specific expenditures.

This department may receive allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the initial distribution established for this service department. This procedure provides for an appropriate allocation of all service department charges.

All applicable credits for direct-billed charges are accounted for in the initial allocation.

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2022
Schedule .2 - Costs To Be Allocated
For Department 101-265 BLDG/GRNDS

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	288,537			288,537
Inbound Costs:				
BLDG DEPN	251		251	
101-172 CONTROLLER	16,037	2,561	18,598	
101-193 COST PLAN	704	10	714	
101-215 CLERK	535	117	652	
101-223 AUDIT	933	10	943	
101-228 INFO SYSTEMS	7,404	491	7,895	
101-229 COMPUTER	1,114	24	1,138	
101-253 TREASURER	4,979	691	5,671	
101-261 RETIREES HOSPIT	9,500	89	9,589	
101-265 BLDG/GRNDS		2,176	2,176	
101-266 LEGAL SVCS		257	257	
101-267 INSURANCE		2,423	2,423	
101-901 RECORD COPY		437	437	
Total Allocated Additions:	41,458	9,285	50,743	50,743
Total To Be Allocated:	329,995	9,285		339,280

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2022
Schedule .3 - Costs Allocated By Activity
For Department 101-265 BLDG/GRNDS

	Total	G&A	COURTHOUSE	COUNTY BLDG
Wages & Benefits				

SALARIES & WAGES	101,076	0	43,857	57,219
FRINGE BENEFITS	41,952	0	18,203	23,749
Other Expense & Cost				

776.000 JANITORIAL	7,139	0	3,098	4,041
850.000 TELEPHONE	89	0	39	50
920.000 UTIL CTHSE	32,568	0	32,568	0
920.325 UTIL CITY CO	84,566	0	0	84,566
931.000 MAINTENANCE	3,053	0	1,497	1,556
936.000 REPAIRS	4,100	0	1,779	2,321
937.000 MTCE CTHSE	12,765	0	12,765	0
979.000 EQUIPMENT	1,229	0	533	696
Departmental Total				

Expenditures Per Financial Statement	288,537			
Deductions				

*Total Disallowed Costs	0	0	0	0
Functional Cost	288,537	0	114,339	174,198
Allocation Step 1				

Inbound - All Others	41,458	0	17,988	23,469
Reallocate Admin Costs		0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	329,995	0	132,327	197,667
Allocation Step 2				

Inbound - All Others	9,285	0	4,029	5,257
2nd Allocation	9,285	0	4,029	5,257
Total For 101-265 BLDG/GRNDS				

Schedule .3 Total	339,280	0	136,356	202,924

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department 101-265 BLDG/GRNDS

Activity - COURTHOUSE

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
101-172 CONTROLLER	654	5.600274	7,411		7,411		7,411
101-215 CLERK	1,284	10.995033	14,549		14,549		14,549
101-253 TREASURER	1,016	8.700120	11,513		11,513		11,513
101-257 EQUALIZATN	458	3.921904	5,190		5,190	216	5,406
101-265 BLDG/GRNDS	192	1.644117	2,176		2,176		2,176
101-283 CIRCUIT CT	2,636	22.572359	29,869		29,869	1,245	31,114
101-294 PROBATE CT	1,535	13.144374	17,394		17,394	725	18,118
101-442 DRAIN COMM	1,154	9.881829	13,076		13,076	545	13,621
101-682 VETS AFFAIRS	1,153	9.873266	13,065		13,065	544	13,609
101-711 ROD	1,025	8.777188	11,615		11,615	484	12,099
101-901 RECORD COPY	75	0.642233	850		850	35	885
251 50TH CIR CT PROB & PAR	496	4.247303	5,620		5,620	234	5,855
Schedule .4 Total for COURTHOUSE	11,678	100.000000	132,327		132,327	4,029	136,356

Allocation Basis: USABLE SQUARE FOOTAGE BY OCCUPANT DEPT
Allocation Source: BUILDING FLOOR PLANS

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department 101-265 BLDG/GRNDS

Activity - COUNTY BLDG

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
101-286 DISTRICT CT	3,645	30.024712	59,349		59,349	1,579	60,928
101-289/215 FOC	1,115	9.184514	18,155		18,155	483	18,638
101-296 PA	2,000	16.474465	32,565		32,565	866	33,431
101-301 SHERIFF	3,265	26.894563	53,162		53,162	1,414	54,576
232 COMM CORRECTION	1,020	8.401977	16,608		16,608	442	17,050
260 MIDC FUND	1,030	8.484349	16,771		16,771	446	17,217
269 LAW LIBRARY	65	0.535420	1,058		1,058	28	1,086
Schedule .4 Total for COUNTY BLDG	12,140	100.000000	197,667		197,667	5,257	202,924

Allocation Basis: USABLE SQUARE FOOTAGE BY OCCUPANT DEPT
Allocation Source: BUILDING FLOOR PLANS

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2022
Schedule .5 - Allocation Summary
For Department 101-265 BLDG/GRNDS

Receiving Department	Total	COURTHOUSE	COUNTY BLDG
101-172 CONTROLLER	7,411	7,411	0
101-215 CLERK	14,549	14,549	0
101-253 TREASURER	11,513	11,513	0
101-257 EQUALIZATN	5,406	5,406	0
101-265 BLDG/GRNDS	2,176	2,176	0
101-283 CIRCUIT CT	31,114	31,114	0
101-286 DISTRICT CT	60,928	0	60,928
101-289/215 FOC	18,638	0	18,638
101-294 PROBATE CT	18,118	18,118	0
101-296 PA	33,431	0	33,431
101-301 SHERIFF	54,576	0	54,576
101-442 DRAIN COMM	13,621	13,621	0
101-682 VETS AFFAIRS	13,609	13,609	0
101-711 ROD	12,099	12,099	0
101-901 RECORD COPY	885	885	0
232 COMM CORRECTION	17,050	0	17,050
251 50TH CIR CT PROB & PAR	5,855	5,855	0
260 MIDC FUND	17,217	0	17,217
269 LAW LIBRARY	1,086	0	1,086
Direct Bill	0	0	0
Total	339,280	136,356	202,924

**Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2022
Schedule .1 - Nature and Extent of Services
For Department 101-266 LEGAL SVCS**

Chippewa County provides legal counsel services through outside sources to assist the County Controller with personnel issues, labor negotiations, and arbitration.

For the purposes of allocation, costs in this section have been allocated based on the dollar amount of regular wages by department.

This department may receive allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the initial distribution established for this service department. This procedure provides for an appropriate allocation of all service department charges.

All applicable credits for direct-billed charges are accounted for in the initial allocation.

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2022
Schedule .2 - Costs To Be Allocated
For Department 101-266 LEGAL SVCS

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	16,690			16,690
Inbound Costs:				
101-172 CONTROLLER	192	31	223	
101-193 COST PLAN	252	3	255	
101-223 AUDIT	29	0	29	
101-253 TREASURER	154	21	175	
101-267 INSURANCE		129	129	
Total Allocated Additions:	626	185	811	811
Total To Be Allocated:	17,316	185		17,501

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2022
Schedule .3 - Costs Allocated By Activity
For Department 101-266 LEGAL SVCS

	Total	G&A	LEGAL SERVICES
Other Expense & Cost			
801.000 PROF SVCS	16,690	0	16,690
Departmental Total			
Expenditures Per Financial Statement	16,690		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	16,690	0	16,690
Allocation Step 1			
Inbound - All Others	626	626	0
Reallocate Admin Costs		(626)	626
Unallocated Costs	0	0	0
1st Allocation	17,316	0	17,316
Allocation Step 2			
Inbound - All Others	185	185	0
Reallocate Admin Costs		(185)	185
Unallocated Costs	0	0	0
2nd Allocation	185	0	185
Total For 101-266 LEGAL SVCS			
Schedule .3 Total	17,501	0	17,501

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department 101-266 LEGAL SVCS

Activity - LEGAL SERVICES

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
101-101 BOC	30,482.08	0.448008	78		78	1	78
101-172 CONTROLLER	123,576.40	1.816256	314		314		314
101-215 CLERK	203,897.21	2.996767	519		519		519
101-228 INFO SYSTEMS	123,214.41	1.810936	314		314		314
101-253 TREASURER	202,427.68	2.975168	515		515		515
101-257 EQUALIZATN	120,343.98	1.768748	306		306	4	310
101-262 ELECTIONS	2,901.61	0.042646	7		7	0	7
101-265 BLDG/GRNDS	101,076.25	1.485562	257		257		257
101-277 JURY BOARD	1,719.39	0.025271	4		4	0	4
101-283 CIRCUIT CT	208,587.30	3.065699	531		531	6	537
101-285 JUVENILE CT	177,655.17	2.611076	452		452	5	458
101-286 DISTRICT CT	326,828.17	4.803537	832		832	10	842
101-289/215 FOC	303,476.29	4.460324	772		772	9	782
101-294 PROBATE CT	208,129.25	3.058967	530		530	6	536
101-296 PA	410,772.15	6.037298	1,045		1,045	13	1,058
101-299 CRIME VICTIM COORD	56,564.02	0.831346	144		144	2	146
101-301 SHERIFF	783,313.83	11.512707	1,994		1,994	24	2,018
101-302 BALIFF/SECURITY	160,407.97	2.357586	408		408	5	413
101-309 ORV ENF GRANT	15,898.72	0.233670	40		40	0	41
101-331 MARINE	6,262.21	0.092038	16		16	0	16
101-334 SNOWMOBILE	11,763.24	0.172889	30		30	0	30
101-351 JAIL	1,401,319.59	20.595808	3,567		3,567	44	3,610
101-430 ANIMAL CONT	186,721.25	2.744324	475		475	6	481
101-442 DRAIN COMM	983.34	0.014453	3		3	0	3
101-648 MED EXAMINE	48,661.75	0.715203	124		124	1	125
101-710 COOP EXT	42,479.36	0.624338	108		108	1	109
101-711 ROD	141,722.46	2.082957	361		361	4	365
101-713 SURVEYORS OFFICE	16,927.64	0.248793	43		43	1	44
104 TRIDENT TASK FORCE	61,115.68	0.898244	156		156	2	157
211 EMERG SVCS	73,986.77	1.087416	188		188	2	191
214 911 STATE TRAINING	3,974.67	0.058417	10		10	0	10
216 COMM SVC FUND	26,240.12	0.385663	67		67	1	68
217 STONEGARDEN	10,813.93	0.158937	28		28	0	28
218 MENTAL HEALTH CT	297.47	0.004372	1		1	0	1
232 COMM CORRECTION	80,952.41	1.189793	206		206	2	208
237 FIRST RESPONDER	7,500.00	0.110231	19		19	0	19
238 SCHOOL RES OFFICER	34,485.79	0.506853	88		88	1	89
249 BUILDING INSPECTIONS	75,500.24	1.109660	192		192	2	194
252 DRUG CT - CIRCUIT	6,620.72	0.097308	17		17	0	17
260 MIDC FUND	225,573.55	3.315353	574		574	7	581
261 911 EMS TELEPHONE	608,218.97	8.939261	1,548		1,548	19	1,567
272 SHERIFF ROAD PATROL	114,478.61	1.682542	291		291	3	295
273 ROAD PATROL OVERTIME	21,601.57	0.317488	55		55	1	56
277 HIGHWAY SAFETY	7,890.61	0.115972	20		20	0	20
292 CCF - PROBATE	26,543.05	0.390115	68		68	1	68
Schedule .4 Total for LEGAL SERVICES	6,803,906.88	100.000000	17,316		17,316	185	17,501

Allocation Basis: REGULAR WAGES BY DEPT
Allocation Source: FINANCIAL REPORT

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2022
Schedule .5 - Allocation Summary
For Department 101-266 LEGAL SVCS

Receiving Department	Total	LEGAL SERVICES
101-101 BOC	78	78
101-172 CONTROLLER	314	314
101-215 CLERK	519	519
101-228 INFO SYSTEMS	314	314
101-253 TREASURER	515	515
101-257 EQUALIZATN	310	310
101-262 ELECTIONS	7	7
101-265 BLDG/GRNDS	257	257
101-277 JURY BOARD	4	4
101-283 CIRCUIT CT	537	537
101-285 JUVENILE CT	458	458
101-286 DISTRICT CT	842	842
101-289/215 FOC	782	782
101-294 PROBATE CT	536	536
101-296 PA	1,058	1,058
101-299 CRIME VICTIM COORD	146	146
101-301 SHERIFF	2,018	2,018
101-302 BALIFF/SECURITY	413	413
101-309 ORV ENF GRANT	41	41
101-331 MARINE	16	16
101-334 SNOWMOBILE	30	30
101-351 JAIL	3,610	3,610
101-430 ANIMAL CONT	481	481
101-442 DRAIN COMM	3	3
101-648 MED EXAMINE	125	125
101-710 COOP EXT	109	109
101-711 ROD	365	365
101-713 SURVEYORS OFFICE	44	44
104 TRIDENT TASK FORCE	157	157
211 EMERG SVCS	191	191
214 911 STATE TRAINING	10	10
216 COMM SVC FUND	68	68
217 STONEGARDEN	28	28
218 MENTAL HEALTH CT	1	1
232 COMM CORRECTION	208	208
237 FIRST RESPONDER	19	19
238 SCHOOL RES OFFICER	89	89
249 BUILDING INSPECTIONS	194	194
252 DRUG CT - CIRCUIT	17	17
260 MIDC FUND	581	581
261 911 EMS TELEPHONE	1,567	1,567
272 SHERIFF ROAD PATROL	295	295
273 ROAD PATROL OVERTIME	56	56
277 HIGHWAY SAFETY	20	20
292 CCF - PROBATE	68	68
Direct Bill	0	0
Total	17,501	17,501

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2022
Schedule .1 - Nature and Extent of Services
For Department 101-267 INSURANCE

Chippewa County acquires a broad range of insurance coverage to protect itself from financial losses occurring from claims against the county's resources.

Chippewa County is insured with the Michigan Municipal Risk Management Authority, which is a self-insured association organized under the laws of the State of Michigan. Coverage includes property general liability, vehicle, and health insurance.

For cost allocation purposes, expenditures are functionalized in the following manner:

Property Insurance - The cost of property insurance has been distributed between the Courthouse, County Building, and other properties covered based on the insurable cost for each location. The cost is then further allocated to the departments in the Courthouse and County Building based on the usable square footage by occupant department. Costs for the other insured properties are distributed based on the insured value of the property by location/occupant.

General Liability Insurance - The county's general liability insurance policy protects itself against financial losses from various incidents in which the county is found to be responsible. Costs associated with these policies are allocated based on the dollar amount of expenditures by department.

Law Enforcement Liability Insurance - The county's law enforcement liability insurance policy protects covered departments and programs against financial losses from various incidents in which the county is found to be responsible. Costs associated with these policies are allocated based on the dollar amount of expenditures by benefitting department.

Fleet Insurance - Costs for maintaining insurance on the county's automobiles is identified in this function and allocated based on the number of insured vehicles by department.

This department may receive allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the initial distribution established for this service department. This procedure provides for an appropriate allocation of all service department charges.

All applicable credits for direct-billed charges are accounted for in the initial allocation.

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2022
Schedule .2 - Costs To Be Allocated
For Department 101-267 INSURANCE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	271,592			271,592
Inbound Costs:				
101-172 CONTROLLER	1,246	201	1,447	
101-193 COST PLAN	503	7	510	
101-223 AUDIT	19	0	19	
101-253 TREASURER	102	14	116	
101-267 INSURANCE		2,099	2,099	
Total Allocated Additions:	1,871	2,321	4,192	4,192
Total To Be Allocated:	273,463	2,321		275,784

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2022
Schedule .3 - Costs Allocated By Activity
For Department 101-267 INSURANCE

	Total	G&A	319 COURTHOUSE	325 COUNTY BLDG	OTHER BLDGS
Other Expense & Cost					
828.000 INSURANCE	271,592	0	11,692	16,863	10,043
Departmental Total					
Expenditures Per Financial Statement	271,592				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	271,592	0	11,692	16,863	10,043
Allocation Step 1					
Inbound - All Others	1,871	1,871	0	0	0
Reallocate Admin Costs		(1,871)	81	116	69
Unallocated Costs	0	0	0	0	0
1st Allocation	273,463	0	11,773	16,979	10,112
Allocation Step 2					
Inbound - All Others	2,321	2,321	0	0	0
Reallocate Admin Costs		(2,321)	100	144	86
Unallocated Costs	0	0	0	0	0
2nd Allocation	2,321	0	100	144	86
Total For 101-267 INSURANCE					
Schedule .3 Total	275,784	0	11,872	17,123	10,198

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2022
Schedule .3 - Costs Allocated By Activity
For Department 101-267 INSURANCE

	LIABILITY INSUR	LAW ENF LIAB INS	FLEET INSURANCE
Other Expense & Cost			
828.000 INSURANCE	150,659	68,126	14,209
Departmental Total			
Expenditures Per Financial Statement			
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	150,659	68,126	14,209
Allocation Step 1			
Inbound - All Others	0	0	0
Reallocate Admin Costs	1,038	469	98
Unallocated Costs	0	0	0
1st Allocation	151,697	68,595	14,307
Allocation Step 2			
Inbound - All Others	0	0	0
Reallocate Admin Costs	1,287	582	121
Unallocated Costs	0	0	0
2nd Allocation	1,287	582	121
Total For 101-267 INSURANCE			
Schedule .3 Total	152,984	69,178	14,428

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department 101-267 INSURANCE

Activity - 319 COURTHOUSE

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
101-172 CONTROLLER	654	5.600274	659		659		659
101-215 CLERK	1,284	10.995033	1,294		1,294		1,294
101-253 TREASURER	1,016	8.700120	1,024		1,024		1,024
101-257 EQUALIZATN	458	3.921904	462		462	5	467
101-265 BLDG/GRNDS	192	1.644117	194		194		194
101-283 CIRCUIT CT	2,636	22.572359	2,657		2,657	31	2,688
101-294 PROBATE CT	1,535	13.144374	1,547		1,547	18	1,565
101-442 DRAIN COMM	1,154	9.881829	1,163		1,163	14	1,177
101-682 VETS AFFAIRS	1,153	9.873266	1,162		1,162	13	1,176
101-711 ROD	1,025	8.777188	1,033		1,033	12	1,045
101-901 RECORD COPY	75	0.642233	76		76	1	76
251 50TH CIR CT PROB & PAR	496	4.247303	500		500	6	506
Schedule .4 Total for 319 COURTHOUSE	11,678	100.000000	11,773		11,773	100	11,872

Allocation Basis: USABLE SQUARE FOOTAGE BY OCCUPANT DEPT
Allocation Source: BUILDING FLOOR PLANS

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department 101-267 INSURANCE

Activity - 325 COUNTY BLDG

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
101-286 DISTRICT CT	3,645	30.024712	5,098		5,098	43	5,141
101-289/215 FOC	1,115	9.184514	1,559		1,559	13	1,573
101-296 PA	2,000	16.474465	2,797		2,797	24	2,821
101-301 SHERIFF	3,265	26.894563	4,566		4,566	39	4,605
232 COMM CORRECTION	1,020	8.401977	1,427		1,427	12	1,439
260 MIDC FUND	1,030	8.484349	1,441		1,441	12	1,453
269 LAW LIBRARY	65	0.535420	91		91	1	92
Schedule .4 Total for 325 COUNTY BLDG	12,140	100.000000	16,979		16,979	144	17,123

Allocation Basis: USABLE SQUARE FOOTAGE BY OCCUPANT DEPT
Allocation Source: BUILDING FLOOR PLANS

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department 101-267 INSURANCE

Activity - OTHER BLDGS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
101-430 ANIMAL CONT	573,603	6.104256	617		617	5	622
221 HEALTH DEPT	4,702,139	50.039945	5,060		5,060	43	5,103
261 911 EMS TELEPHONE	4,115,373	43.795608	4,429		4,429	38	4,466
OTHER	5,656	0.060191	6		6	0	6
Schedule .4 Total for OTHER BLDGS	9,396,771	100.000000	10,112		10,112	86	10,198

Allocation Basis: DOLLAR AMT OF PROP VALUES BY BLDG/DEPT
Allocation Source: MMRMA PROPERTY LIST REPORT

**Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department 101-267 INSURANCE**

Activity - LIABILITY INSUR

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
101-101 BOC	49,129.39	0.250289	380		380	4	383
101-172 CONTROLLER	301,728.99	1.537156	2,332		2,332		2,332
101-193 COST PLAN	5,000.00	0.025472	39		39		39
101-215 CLERK	363,928.92	1.854034	2,813		2,813		2,813
101-223 AUDIT	25,900.00	0.131947	200		200		200
101-228 INFO SYSTEMS	485,797.37	2.474892	3,754		3,754		3,754
101-229 COMPUTER	66,091.78	0.336704	511		511		511
101-245 REMONUMENT	122,892.00	0.626072	950		950	9	959
101-253 TREASURER	348,885.92	1.777397	2,696		2,696		2,696
101-257 EQUALIZATN	312,558.89	1.592329	2,416		2,416	24	2,439
101-261 RETIREES HOSPIT	635,949.80	3.239842	4,915		4,915		4,915
101-262 ELECTIONS	42,087.10	0.214412	325		325	3	328
101-265 BLDG/GRNDS	288,537.54	1.469953	2,230		2,230		2,230
101-266 LEGAL SVCS	16,690.00	0.085027	129		129		129
101-267 INSURANCE	271,592.27	1.383625	2,099		2,099		2,099
101-277 JURY BOARD	10,866.91	0.055361	84		84	1	85
101-283 CIRCUIT CT	491,629.29	2.504602	3,799		3,799	38	3,837
101-285 JUVENILE CT	328,386.91	1.672965	2,538		2,538	25	2,563
101-286 DISTRICT CT	615,558.61	3.135959	4,757		4,757	47	4,804
101-289/215 FOC	564,942.49	2.878096	4,366		4,366	43	4,409
101-294 PROBATE CT	444,788.62	2.265973	3,437		3,437	34	3,471
101-296 PA	659,657.81	3.360622	5,098		5,098	50	5,148
101-299 CRIME VICTIM COORD	144,918.02	0.738284	1,120		1,120	11	1,131
101-301 SHERIFF	1,613,352.76	8.219215	12,468		12,468	123	12,592
101-302 BALIFF/SECURITY	179,502.07	0.914472	1,387		1,387	14	1,401
101-309 ORV ENF GRANT	25,410.10	0.129452	196		196	2	198
101-331 MARINE	12,207.39	0.062190	94		94	1	95
101-334 SNOWMOBILE	18,476.22	0.094127	143		143	1	144
101-351 JAIL	3,329,558.85	16.962420	25,732		25,732	256	25,988
101-430 ANIMAL CONT	314,780.02	1.603645	2,433		2,433	24	2,457
101-442 DRAIN COMM	1,070.08	0.005452	8		8	0	8
101-568 DD.SOIL CONS. DIST	26,000.00	0.132457	201		201	2	203
101-631 SUB ABUSE	81,822.66	0.416845	632		632	6	639
101-648 MED EXAMINE	90,584.27	0.461481	700		700	7	707
101-682 VETS AFFAIRS	76,282.44	0.388620	590		590	6	595
101-710 COOP EXT	156,537.18	0.797478	1,210		1,210	12	1,222
101-711 ROD	227,953.35	1.161307	1,762		1,762	17	1,779
101-713 SURVEYORS OFFICE	22,624.45	0.115260	175		175	2	177
101-715 GIS	25,000.00	0.127362	193		193	2	195
101-716 REGIONAL PLN CMTE	23,200.00	0.118192	179		179	2	181
101-719 RURAL BUS	30,000.00	0.152835	232		232	2	234
104 TRIDENT TASK FORCE	103,886.96	0.529251	803		803	8	811
210 COUNTY AMBULANCE	521,025.25	2.654360	4,027		4,027	40	4,066
211 EMERG SVCS	210,511.62	1.072450	1,627		1,627	16	1,643
213 TITLE III	41,150.78	0.209642	318		318	3	321
214 911 STATE TRAINING	12,332.85	0.062830	95		95	1	96
216 COMM SVC FUND	31,408.03	0.160008	243		243	2	245
217 STONEGARDEN	210,752.24	1.073676	1,629		1,629	16	1,645
218 MENTAL HEALTH CT	46,839.52	0.238624	362		362	4	366
221 HEALTH DEPT	1,950,000.00	9.934262	15,070		15,070	149	15,219
225 CORRECTIONAL FACIL	198,137.16	1.009408	1,531		1,531	15	1,546
230 RECYCLING	367,000.00	1.869679	2,836		2,836	28	2,864

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department 101-267 INSURANCE

Activity - LIABILITY INSUR

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
232 COMM CORRECTION	379,358.99	1.932642	2,932		2,932	29	2,961
236 SUPERIOR TWP 2000	87,082.96	0.443644	673		673	7	680
237 FIRST RESPONDER	28,205.48	0.143693	218		218	2	220
238 SCHOOL RES OFFICER	70,781.70	0.360597	547		547	5	552
249 BUILDING INSPECTIONS	130,928.91	0.667016	1,012		1,012	10	1,022
251 50TH CIR CT PROB & PAR	4,540.09	0.023129	35		35	0	35
252 DRUG CT - CIRCUIT	81,852.70	0.416998	633		633	6	639
253 DRUG CT - DISTRICT	13,742.73	0.070012	106		106	1	107
256 ROD AUTOMATION	20,995.20	0.106960	162		162	2	164
257 DRUG FOREFUTURE	2,521.94	0.012848	20		20	0	20
259 CCSD SALVAGE VEH	444.95	0.002267	3		3	0	3
260 MIDC FUND	525,331.34	2.676297	4,060		4,060	40	4,100
261 911 EMS TELEPHONE	1,113,773.58	5.674112	8,607		8,607	85	8,693
264 LOCAL CORRECTNS	9,274.74	0.047250	72		72	1	72
273 ROAD PATROL OVERTIME	27,643.37	0.140829	214		214	2	216
274 SHERIFF 302 TRAINING	600.00	0.003057	5		5	0	5
277 HIGHWAY SAFETY	27,489.35	0.140044	212		212	2	215
280 ANIMAL CONT MILLAGE	136,456.76	0.695178	1,055		1,055	10	1,065
285 ANML SHLTER DONATION	7,994.79	0.040729	62		62	1	62
287 FIA	20,042.50	0.102106	155		155	2	156
296 HUD MSC GRANT	47,331.80	0.241132	366		366	4	369
298 FAMILY COUNSELING	2,850.00	0.014519	22		22	0	22
595 COMMISSARY	344,868.07	1.756928	2,665		2,665	26	2,692
Schedule .4 Total for LIABILITY INSUR	19,629,036.83	100.000000	151,697		151,697	1,287	152,984

Allocation Basis: DOLLAR AMOUNT OF EXPENDITURES BY DEPT
Allocation Source: FINANCIAL REPORT

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department 101-267 INSURANCE

Activity - LAW ENF LIAB INS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
101-301 SHERIFF	1,613,352.76	68.674391	47,107		47,107	400	47,507
101-309 ORV ENF GRANT	25,410.10	1.081613	742		742	6	748
101-331 MARINE	12,207.39	0.519623	356		356	3	359
101-334 SNOWMOBILE	18,476.22	0.786464	539		539	5	544
104 TRIDENT TASK FORCE	103,886.96	4.422079	3,033		3,033	26	3,059
232 COMM CORRECTION	379,358.99	16.147893	11,077		11,077	94	11,171
272 SHERIFF ROAD PATROL	169,096.79	7.197818	4,937		4,937	42	4,979
277 HIGHWAY SAFETY	27,489.35	1.170119	803		803	7	809
Schedule .4 Total for LAW ENF LIAB INS	2,349,278.56	100.000000	68,595		68,595	582	69,178

Allocation Basis: DOLLAR AMT OF EXPS BY BENEFITING DEPT
Allocation Source: FINANCIAL REPORT

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department 101-267 INSURANCE

Activity - FLEET INSURANCE

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
101-301 SHERIFF	20	76.923076	11,005		11,005	94	11,099
101-351 JAIL	1	3.846154	550		550	5	555
101-430 ANIMAL CONT	1	3.846154	550		550	5	555
101-649 MENTAL HEALTH	1	3.846154	550		550	5	555
221 HEALTH DEPT	2	7.692308	1,101		1,101	9	1,110
261 911 EMS TELEPHONE	1	3.846154	550		550	5	555
Schedule .4 Total for FLEET INSURANCE	26	100.000000	14,307		14,307	121	14,428

Allocation Basis: NUMBER OF VEHICLES BY DEPT
Allocation Source: MMRMA AUTO SCHEDULE REPORT

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2022
Schedule .5 - Allocation Summary
For Department 101-267 INSURANCE

Receiving Department	Total	319 COURTHOUSE	325 COUNTY BLDG	OTHER BLDGS	LIABILITY INSUR
101-101 BOC	383	0	0	0	383
101-172 CONTROLLER	2,991	659	0	0	2,332
101-193 COST PLAN	39	0	0	0	39
101-215 CLERK	4,107	1,294	0	0	2,813
101-223 AUDIT	200	0	0	0	200
101-228 INFO SYSTEMS	3,754	0	0	0	3,754
101-229 COMPUTER	511	0	0	0	511
101-245 REMONUMENT	959	0	0	0	959
101-253 TREASURER	3,720	1,024	0	0	2,696
101-257 EQUALIZATN	2,906	467	0	0	2,439
101-261 RETIREES HOSPIT	4,915	0	0	0	4,915
101-262 ELECTIONS	328	0	0	0	328
101-265 BLDG/GRNDS	2,423	194	0	0	2,230
101-266 LEGAL SVCS	129	0	0	0	129
101-267 INSURANCE	2,099	0	0	0	2,099
101-277 JURY BOARD	85	0	0	0	85
101-283 CIRCUIT CT	6,525	2,688	0	0	3,837
101-285 JUVENILE CT	2,563	0	0	0	2,563
101-286 DISTRICT CT	9,946	0	5,141	0	4,804
101-289/215 FOC	5,982	0	1,573	0	4,409
101-294 PROBATE CT	5,037	1,565	0	0	3,471
101-296 PA	7,969	0	2,821	0	5,148
101-299 CRIME VICTIM COORD	1,131	0	0	0	1,131
101-301 SHERIFF	75,803	0	4,605	0	12,592
101-302 BALIFF/SECURITY	1,401	0	0	0	1,401
101-309 ORV ENF GRANT	947	0	0	0	198
101-331 MARINE	455	0	0	0	95
101-334 SNOWMOBILE	688	0	0	0	144
101-351 JAIL	26,543	0	0	0	25,988
101-430 ANIMAL CONT	3,634	0	0	622	2,457
101-442 DRAIN COMM	1,185	1,177	0	0	8
101-568 DD.SOIL CONS. DIST	203	0	0	0	203
101-631 SUB ABUSE	639	0	0	0	639
101-648 MED EXAMINE	707	0	0	0	707
101-649 MENTAL HEALTH	555	0	0	0	0
101-682 VETS AFFAIRS	1,771	1,176	0	0	595
101-710 COOP EXT	1,222	0	0	0	1,222
101-711 ROD	2,824	1,045	0	0	1,779
101-713 SURVEYORS OFFICE	177	0	0	0	177
101-715 GIS	195	0	0	0	195
101-716 REGIONAL PLN CMTE	181	0	0	0	181
101-719 RURAL BUS	234	0	0	0	234
101-901 RECORD COPY	76	76	0	0	0
104 TRIDENT TASK FORCE	3,870	0	0	0	811
210 COUNTY AMBULANCE	4,066	0	0	0	4,066
211 EMERG SVCS	1,643	0	0	0	1,643
213 TITLE III	321	0	0	0	321
214 911 STATE TRAINING	96	0	0	0	96
216 COMM SVC FUND	245	0	0	0	245
217 STONEGARDEN	1,645	0	0	0	1,645
218 MENTAL HEALTH CT	366	0	0	0	366
221 HEALTH DEPT	21,432	0	0	5,103	15,219

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2022
Schedule .5 - Allocation Summary
For Department 101-267 INSURANCE

Receiving Department	Total	319 COURTHOUSE	325 COUNTY BLDG	OTHER BLDGS	LIABILITY INSUR
225 CORRECTIONAL FACIL	1,546	0	0	0	1,546
230 RECYCLING	2,864	0	0	0	2,864
232 COMM CORRECTION	15,570	0	1,439	0	2,961
236 SUPERIOR TWP 2000	680	0	0	0	680
237 FIRST RESPONDER	220	0	0	0	220
238 SCHOOL RES OFFICER	552	0	0	0	552
249 BUILDING INSPECTIONS	1,022	0	0	0	1,022
251 50TH CIR CT PROB & PAR	541	506	0	0	35
252 DRUG CT - CIRCUIT	639	0	0	0	639
253 DRUG CT - DISTRICT	107	0	0	0	107
256 ROD AUTOMATION	164	0	0	0	164
257 DRUG FOREFITURE	20	0	0	0	20
259 CCSD SALVAGE VEH	3	0	0	0	3
260 MIDC FUND	5,553	0	1,453	0	4,100
261 911 EMS TELEPHONE	13,714	0	0	4,466	8,693
264 LOCAL CORRECTNS	72	0	0	0	72
269 LAW LIBRARY	92	0	92	0	0
272 SHERIFF ROAD PATROL	4,979	0	0	0	0
273 ROAD PATROL OVERTIME	216	0	0	0	216
274 SHERIFF 302 TRAINING	5	0	0	0	5
277 HIGHWAY SAFETY	1,024	0	0	0	215
280 ANIMAL CONT MILLAGE	1,065	0	0	0	1,065
285 ANML SHLTR DONATION	62	0	0	0	62
287 FIA	156	0	0	0	156
296 HUD MSC GRANT	369	0	0	0	369
298 FAMILY COUNSELING	22	0	0	0	22
595 COMMISSARY	2,692	0	0	0	2,692
OTHER	6	0	0	6	0
Direct Bill	0	0	0	0	0
Total	275,784	11,872	17,123	10,198	152,984

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2022
Schedule .5 - Allocation Summary
For Department 101-267 INSURANCE

Receiving Department	LAW ENF LIAB INS	FLEET INSURANCE
101-101 BOC	0	0
101-172 CONTROLLER	0	0
101-193 COST PLAN	0	0
101-215 CLERK	0	0
101-223 AUDIT	0	0
101-228 INFO SYSTEMS	0	0
101-229 COMPUTER	0	0
101-245 REMONUMENT	0	0
101-253 TREASURER	0	0
101-257 EQUALIZATN	0	0
101-261 RETIREES HOSPIT	0	0
101-262 ELECTIONS	0	0
101-265 BLDG/GRNDS	0	0
101-266 LEGAL SVCS	0	0
101-267 INSURANCE	0	0
101-277 JURY BOARD	0	0
101-283 CIRCUIT CT	0	0
101-285 JUVENILE CT	0	0
101-286 DISTRICT CT	0	0
101-289/215 FOC	0	0
101-294 PROBATE CT	0	0
101-296 PA	0	0
101-299 CRIME VICTIM COORD	0	0
101-301 SHERIFF	47,507	11,099
101-302 BALIFF/SECURITY	0	0
101-309 ORV ENF GRANT	748	0
101-331 MARINE	359	0
101-334 SNOWMOBILE	544	0
101-351 JAIL	0	555
101-430 ANIMAL CONT	0	555
101-442 DRAIN COMM	0	0
101-568 DD.SOIL CONS. DIST	0	0
101-631 SUB ABUSE	0	0
101-648 MED EXAMINE	0	0
101-649 MENTAL HEALTH	0	555
101-682 VETS AFFAIRS	0	0
101-710 COOP EXT	0	0
101-711 ROD	0	0
101-713 SURVEYORS OFFICE	0	0
101-715 GIS	0	0
101-716 REGIONAL PLN CMTE	0	0
101-719 RURAL BUS	0	0
101-901 RECORD COPY	0	0
104 TRIDENT TASK FORCE	3,059	0
210 COUNTY AMBULANCE	0	0
211 EMERG SVCS	0	0
213 TITLE III	0	0
214 911 STATE TRAINING	0	0
216 COMM SVC FUND	0	0
217 STONEGARDEN	0	0
218 MENTAL HEALTH CT	0	0
221 HEALTH DEPT	0	1,110

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2022
Schedule .5 - Allocation Summary
For Department 101-267 INSURANCE

Receiving Department	LAW ENF LIAB INS	FLEET INSURANCE
225 CORRECTIONAL FACIL	0	0
230 RECYCLING	0	0
232 COMM CORRECTION	11,171	0
236 SUPERIOR TWP 2000	0	0
237 FIRST RESPONDER	0	0
238 SCHOOL RES OFFICER	0	0
249 BUILDING INSPECTIONS	0	0
251 50TH CIR CT PROB & PAR	0	0
252 DRUG CT - CIRCUIT	0	0
253 DRUG CT - DISTRICT	0	0
256 ROD AUTOMATION	0	0
257 DRUG FOREFITURE	0	0
259 CCSD SALVAGE VEH	0	0
260 MIDC FUND	0	0
261 911 EMS TELEPHONE	0	555
264 LOCAL CORRECTNS	0	0
269 LAW LIBRARY	0	0
272 SHERIFF ROAD PATROL	4,979	0
273 ROAD PATROL OVERTIME	0	0
274 SHERIFF 302 TRAINING	0	0
277 HIGHWAY SAFETY	809	0
280 ANIMAL CONT MILLAGE	0	0
285 ANML SHLTER DONATION	0	0
287 FIA	0	0
296 HUD MSC GRANT	0	0
298 FAMILY COUNSELING	0	0
595 COMMISSARY	0	0
OTHER	0	0
Direct Bill	0	0
Total	69,178	14,428

**Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2022
Schedule .1 - Nature and Extent of Services
For Department 101-901 RECORD COPY**

The Record Copier account includes costs for supplying and monitoring copy machines used by various county departments. Costs in this section have been allocated based on the dollar amount of wages by benefiting department.

This department may receive allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the initial distribution established for this service department. This procedure provides for an appropriate allocation of all service department charges.

All applicable credits for direct-billed charges are accounted for in the initial allocation.

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2022
Schedule .2 - Costs To Be Allocated
For Department 101-901 RECORD COPY

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	12,069			12,069
Inbound Costs:				
BLDG DEPN	98		98	
101-193 COST PLAN	151	2	153	
101-265 BLDG/GRNDS	850	35	885	
101-267 INSURANCE	76	1	76	
Total Allocated Additions:	1,175	38	1,213	1,213
Total To Be Allocated:	13,244	38		13,282

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2022
Schedule .3 - Costs Allocated By Activity
For Department 101-901 RECORD COPY

	Total	G&A	COPY SERVICE
Other Expense & Cost			
980.001 COPIER	12,069	0	12,069
Departmental Total			
Expenditures Per Financial Statement	12,069		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	12,069	0	12,069
Allocation Step 1			
Inbound - All Others	1,175	1,175	0
Reallocate Admin Costs		(1,175)	1,175
Unallocated Costs	0	0	0
1st Allocation	13,244	0	13,244
Allocation Step 2			
Inbound - All Others	38	38	0
Reallocate Admin Costs		(38)	38
Unallocated Costs	0	0	0
2nd Allocation	38	0	38
Total For 101-901 RECORD COPY			
Schedule .3 Total	13,282	0	13,282

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2022
Schedule .4 - Detail Activity Allocations
For Department 101-901 RECORD COPY

Activity - COPY SERVICE

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
101-101 BOC	30,482.08	0.994543	132		132	0	132
101-172 CONTROLLER	123,576.40	4.031943	534		534		534
101-215 CLERK	203,897.21	6.652581	881		881		881
101-228 INFO SYSTEMS	123,214.41	4.020133	532		532		532
101-253 TREASURER	202,427.68	6.604635	875		875		875
101-257 EQUALIZATN	120,343.98	3.926479	520		520	2	522
101-262 ELECTIONS	2,901.61	0.094671	13		13	0	13
101-265 BLDG/GRNDS	101,076.25	3.297828	437		437		437
101-277 JURY BOARD	1,719.39	0.056099	7		7	0	7
101-283 CIRCUIT CT	208,587.30	6.805605	901		901	3	905
101-285 JUVENILE CT	177,655.17	5.796379	768		768	3	771
101-286 DISTRICT CT	326,828.17	10.663466	1,412		1,412	5	1,418
101-289/215 FOC	303,476.29	9.901561	1,311		1,311	5	1,316
101-294 PROBATE CT	208,129.25	6.790660	899		899	3	903
101-296 PA	410,772.15	13.402316	1,775		1,775	7	1,782
101-302 BALIFF/SECURITY	160,407.97	5.233652	693		693	3	696
101-442 DRAIN COMM	983.34	0.032084	4		4		4
101-682 VETS AFFAIRS	48,661.75	1.587693	210		210	1	211
101-710 COOP EXT	42,479.36	1.385980	184		184	1	184
101-711 ROD	141,722.46	4.623997	612		612	2	615
101-713 SURVEYORS OFFICE	16,927.64	0.552300	73		73	0	73
249 BUILDING INSPECTIONS	75,500.24	2.463356	326		326	1	327
252 DRUG CT - CIRCUIT	6,620.72	0.216015	29		29	0	29
292 CCF - PROBATE	26,543.05	0.866024	115		115	0	115
Schedule .4 Total for COPY SERVICE	3,064,933.87	100.000000	13,244		13,244	38	13,282

Allocation Basis: REGULAR WAGES BY DEPT

Allocation Source: FINANCIAL REPORT

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2022
Schedule .5 - Allocation Summary
For Department 101-901 RECORD COPY

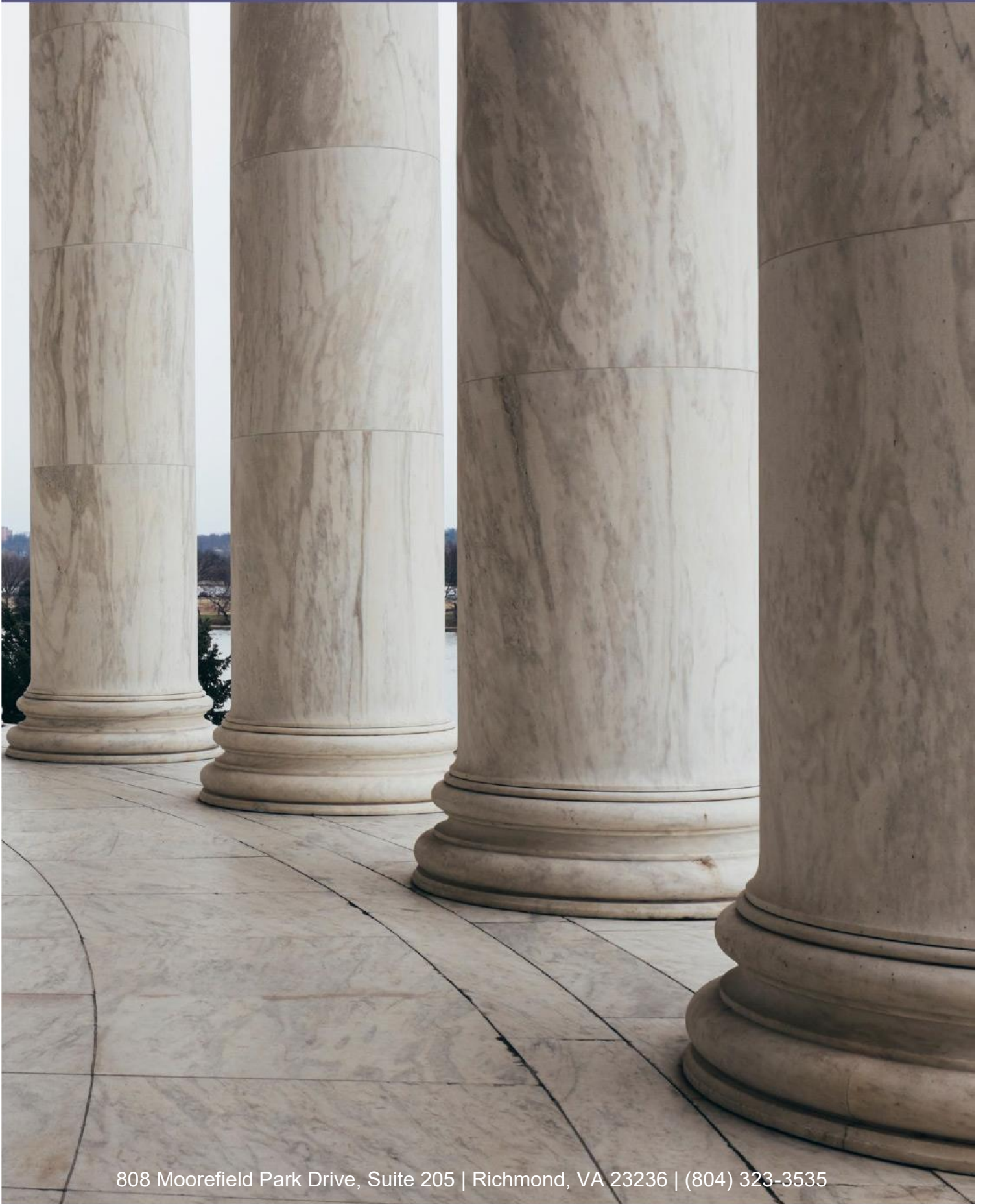
Receiving Department	Total	COPY SERVICE
101-101 BOC	132	132
101-172 CONTROLLER	534	534
101-215 CLERK	881	881
101-228 INFO SYSTEMS	532	532
101-253 TREASURER	875	875
101-257 EQUALIZATN	522	522
101-262 ELECTIONS	13	13
101-265 BLDG/GRNDS	437	437
101-277 JURY BOARD	7	7
101-283 CIRCUIT CT	905	905
101-285 JUVENILE CT	771	771
101-286 DISTRICT CT	1,418	1,418
101-289/215 FOC	1,316	1,316
101-294 PROBATE CT	903	903
101-296 PA	1,782	1,782
101-302 BALIFF/SECURITY	696	696
101-442 DRAIN COMM	4	4
101-682 VETS AFFAIRS	211	211
101-710 COOP EXT	184	184
101-711 ROD	615	615
101-713 SURVEYORS OFFICE	73	73
249 BUILDING INSPECTIONS	327	327
252 DRUG CT - CIRCUIT	29	29
292 CCF - PROBATE	115	115
Direct Bill	0	0
Total	13,282	13,282

Section D: Supplemental Data

CHIPPEWA COUNTY, MICHIGAN
RECONCILIATION OF COST PLAN TO ACFR
FISCAL YEAR ENDING DECEMBER 31, 2022

CAP COST PLAN			ACFR FINANCIAL STATEMENT		
<u>SCH NO.</u>	<u>DEPARTMENT</u>	<u>AMOUNT</u>	<u>DEPARTMENT</u>	<u>AMOUNT</u>	<u>PAGE</u>
3	CONTROLLER	\$ 301,729	ADMINISTRATOR	\$ 301,729	76
4	COST PLAN	\$ 5,000	COST PLAN	\$ 5,000	77
5	CLERK	\$ 363,929	CLERK	\$ 363,929	76
6	AUDIT	\$ 25,900	AUDIT	\$ 25,900	77
7	INFORMATION SYSTEMS	\$ 485,797	INFORMATION SYSTEMS	\$ 485,797	76
8	COMPUTER	\$ 66,092			
	<u>OTHER MISC (NOT ALLOCATED)</u>	<u>\$ 15,593</u>			
		\$ 81,685	MISCELLANEOUS	\$ 81,685	77
9	TREASURER	\$ 348,886	TREASURER	\$ 348,886	76
10	RETIREEES HOSPITALIZATION	\$ 635,950	RETIREEES HOSPITALIZATION	\$ 635,950	77
11	BUILDINGS & GROUNDS	\$ 288,537	BUILDINGS & GROUNDS	\$ 288,537	76
12	LEGAL SERVICES	\$ 16,690	LEGAL SERVICES	\$ 16,690	77
13	INSURANCE	\$ 271,592	INSURANCE	\$ 271,592	77
14	RECORD COPIER	\$ 12,069	RECORD COPIER	\$ 12,069	77

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