

The Maximus logo is displayed in a white, lowercase, sans-serif font. It is positioned in the upper left corner of a blue-tinted photograph. The photograph shows a person's hands typing on a laptop keyboard, with semi-transparent icons of gears and a bar chart overlaid on the image.

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

FY 2023
Cost Allocation Plan

Based on Actual Expenditures for the
Fiscal Year Ended December 31, 2023



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

FY 2023
Cost Allocation Plan

Based on Actual Expenditures for the
Fiscal Year Ended December 31, 2023



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, 2025 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: 8/12/2024

Chippewa County, Michigan
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, 2023
Cost Allocation Methodology and Process**

A. Cost Allocation Methodology and Process

The Cost Allocation Plan (CAP) provided in *Section C* was prepared by Maximus U.S. 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) 2023.

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

Results

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Cost Allocation Plan
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Cost Allocation Methodology and Process**

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

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

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Cost Allocation Methodology and Process**

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 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

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Cost Allocation Methodology and Process**

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
- 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

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Cost Allocation Methodology and Process**

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	JUSTIN KNEPPER
COMMISSIONER	DAMON LIEURANCE
COMMISSIONER	JAMES TRAYNOR
COMMISSIONER	ROBERT SAVOIE

APPOINTED/ELECTED OFFICERS

COUNTY ADMINISTRATOR	KELLY CHURCH
COUNTY TREASURER	CARMEN FAZZARI
COUNTY CLERK	STEVE WOODGATE
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, 2023
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	1,923	1,003	4,486	472	24
101-193 COST PLAN	0	0	0	0	0
101-215 CLERK	0	0	2,998	133	0
101-223 AUDIT	233	69	393	69	5
101-228 INFO SYSTEMS	3,803	0	9,335	181	0
101-229 COMPUTER	988	0	2,425	47	0
101-253 TREASURER	1,155	389	2,334	448	24
101-261 RETIREES HOSPIT	4,756	0	11,673	227	0
101-265 BLDG/GRNDS	0	0	5,686	0	0
101-266 LEGAL SVCS	350	0	860	17	0
101-267 INSURANCE	639	1,153	3,304	187	0
101-901 RECORD COPY	172	0	423	8	0
Allocated Costs for Fiscal 2023	14,020	2,614	44,517	1,790	52
Roll Forwards	0	0	0	0	0
Fixed Costs	14,020	2,614	44,517	1,790	52

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Schedule A - Allocated Costs By Department

Central Service Departments	101-272 UNUSED DEPTS	101-277 JURY BOARD	101-283 CIRCUIT CT	101-285 JUVENILE CT	101-286 DISTRICT CT
BLDG DEPN	0	0	3,500	44	63,105
EQUIP DEPN	0	0	154	39	681
101-172 CONTROLLER	240	422	26,342	6,353	12,333
101-193 COST PLAN	0	0	0	0	0
101-215 CLERK	0	11,697	4,026	4,881	18,079
101-223 AUDIT	48	69	4,360	586	1,294
101-228 INFO SYSTEMS	0	139	16,475	15,041	26,700
101-229 COMPUTER	0	36	4,280	3,907	6,936
101-253 TREASURER	236	342	27,077	2,899	12,623
101-261 RETIREES HOSPIT	0	174	20,602	18,808	33,387
101-265 BLDG/GRNDS	0	0	32,725	0	51,677
101-266 LEGAL SVCS	0	13	1,517	1,385	2,459
101-267 INSURANCE	0	106	8,017	3,309	11,598
101-901 RECORD COPY	0	6	746	681	1,209
Allocated Costs for Fiscal 2023	523	13,004	149,820	57,933	242,080
Roll Forwards	0	0	0	0	0
Fixed Costs	523	13,004	149,820	57,933	242,080

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Schedule A - Allocated Costs By Department

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Level: Detail

Central Service Departments	101-289/215 FOC	101-289/215 FOC DP	101-294 PROBATE CT	101-296 PA	101-296 PA DP
BLDG DEPN	19,352	0	2,059	34,583	0
EQUIP DEPN	2	0	0	0	0
101-172 CONTROLLER	8,294	0	6,638	10,002	0
101-193 COST PLAN	0	0	0	0	0
101-215 CLERK	12,992	0	4,629	5,071	0
101-223 AUDIT	567	0	548	689	0
101-228 INFO SYSTEMS	0	24,491	16,677	0	32,290
101-229 COMPUTER	0	6,362	4,332	0	8,388
101-253 TREASURER	4,986	0	5,316	4,090	0
101-261 RETIREES HOSPIT	30,626	0	20,854	40,377	0
101-265 BLDG/GRNDS	15,808	0	19,056	28,355	0
101-266 LEGAL SVCS	2,255	0	1,536	2,974	0
101-267 INSURANCE	7,078	0	5,716	9,100	0
101-901 RECORD COPY	1,109	0	755	1,463	0
Allocated Costs for Fiscal 2023	103,069	30,853	88,115	136,703	40,678
Roll Forwards	1,736	7,730	0	(13,959)	2,017
Fixed Costs	104,805	38,584	88,115	122,743	42,694

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Schedule A - Allocated Costs By Department

Central Service Departments	101-298 SUPPORT COORD	101-299 CRIME VICTIM COORD	101-301 SHERIFF	101-302 BALIFF/SECURITY	101-309 ORV ENF GRANT
BLDG DEPN	0	0	56,456	0	0
EQUIP DEPN	0	0	0	0	0
101-172 CONTROLLER	24	2,915	23,786	3,725	1,195
101-193 COST PLAN	0	0	0	0	0
101-215 CLERK	0	2,616	20,639	0	0
101-223 AUDIT	5	329	1,796	293	174
101-228 INFO SYSTEMS	0	0	59,071	12,965	1,424
101-229 COMPUTER	0	0	15,345	3,368	370
101-253 TREASURER	24	4,231	11,209	1,450	955
101-261 RETIREES HOSPIT	0	5,972	73,867	16,212	1,781
101-265 BLDG/GRNDS	0	0	46,289	0	0
101-266 LEGAL SVCS	0	440	5,440	1,194	131
101-267 INSURANCE	0	1,368	99,622	1,648	1,589
101-901 RECORD COPY	0	0	0	587	0
Allocated Costs for Fiscal 2023	52	17,872	413,521	41,443	7,618
Roll Forwards	0	0	0	0	0
Fixed Costs	52	17,872	413,521	41,443	7,618

Chippewa County, Michigan
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Schedule A - Allocated Costs By Department

Central Service Departments	101-331 MARINE	101-334 SNOWMOBILE	101-351 JAIL	101-430 ANIMAL CONT	101-442 DRAIN COMM
BLDG DEPN	0	0	0	0	1,511
EQUIP DEPN	0	0	0	0	0
101-172 CONTROLLER	490	781	32,193	5,422	636
101-193 COST PLAN	0	0	0	0	0
101-215 CLERK	0	0	0	30	0
101-223 AUDIT	71	107	1,277	481	124
101-228 INFO SYSTEMS	531	877	100,358	14,278	73
101-229 COMPUTER	138	228	26,070	3,709	19
101-253 TREASURER	389	554	6,412	4,432	613
101-261 RETIREES HOSPIT	664	1,096	125,493	17,854	91
101-265 BLDG/GRNDS	0	0	0	0	14,326
101-266 LEGAL SVCS	49	81	9,243	1,315	7
101-267 INSURANCE	696	1,387	28,092	4,110	1,407
101-901 RECORD COPY	0	0	0	0	3
Allocated Costs for Fiscal 2023	3,028	5,110	329,138	51,630	18,809
Roll Forwards	0	0	0	0	0
Fixed Costs	3,028	5,110	329,138	51,630	18,809

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Schedule A - Allocated Costs By Department

Central Service Departments	101-568 DD.SOIL CONS. DIST	101-601 HEALTH DEPT	101-631 SUB ABUSE	101-648 MED EXAMINE	101-649 MENTAL HEALTH
BLDG DEPN	0	0	0	0	0
EQUIP DEPN	0	0	0	0	0
101-172 CONTROLLER	139	144	479	1,466	48
101-193 COST PLAN	0	0	0	0	0
101-215 CLERK	0	0	0	0	0
101-223 AUDIT	2	29	10	152	10
101-228 INFO SYSTEMS	0	0	0	620	0
101-229 COMPUTER	0	0	0	161	0
101-253 TREASURER	12	141	47	754	47
101-261 RETIREES HOSPIT	0	0	0	775	0
101-265 BLDG/GRNDS	0	0	0	0	0
101-266 LEGAL SVCS	0	0	0	57	0
101-267 INSURANCE	223	0	758	1,120	637
101-901 RECORD COPY	0	0	0	28	0
Allocated Costs for Fiscal 2023	376	314	1,293	5,134	742
Roll Forwards	0	0	0	0	0
Fixed Costs	376	314	1,293	5,134	742

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2023 Version 1.0001
Level: Detail

Central Service Departments	101-682 VETS AFFAIRS	101-710 COOP EXT	101-711 ROD	101-713 SURVEYORS OFFICE	101-714 PLAT BOOK
BLDG DEPN	1,510	0	1,342	0	0
EQUIP DEPN	0	0	0	0	0
101-172 CONTROLLER	2,582	2,948	4,410	1,109	107
101-193 COST PLAN	0	0	0	0	0
101-215 CLERK	1,071	4,245	6,879	499	0
101-223 AUDIT	362	353	396	172	2
101-228 INFO SYSTEMS	3,829	3,405	11,662	1,315	0
101-229 COMPUTER	995	885	3,029	342	0
101-253 TREASURER	1,791	1,744	9,594	849	12
101-261 RETIREES HOSPIT	4,789	4,258	14,583	1,644	0
101-265 BLDG/GRNDS	14,314	0	12,725	0	0
101-266 LEGAL SVCS	353	314	1,074	121	0
101-267 INSURANCE	2,051	1,458	3,421	197	167
101-901 RECORD COPY	173	154	528	60	0
Allocated Costs for Fiscal 2023	33,821	19,763	69,642	6,307	288
Roll Forwards	0	0	0	0	0
Fixed Costs	33,821	19,763	69,642	6,307	288

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2023
Schedule A - Allocated Costs By Department

Chippewa County, MI
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Level: Detail

Central Service Departments	101-715 GIS	101-716 REGIONAL PLN CMTE	101-717 E.D.C.	101-719 RURAL BUS	103 SHERIFF SPECIAL PROJECTS
BLDG DEPN	0	0	0	0	0
EQUIP DEPN	0	0	0	0	0
101-172 CONTROLLER	184	174	12	290	32
101-193 COST PLAN	0	0	0	0	0
101-215 CLERK	0	0	0	0	0
101-223 AUDIT	10	10	2	29	5
101-228 INFO SYSTEMS	0	0	0	0	0
101-229 COMPUTER	0	0	0	0	0
101-253 TREASURER	47	47	12	141	35
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	240	223	0	257	15
101-901 RECORD COPY	0	0	0	0	0
Allocated Costs for Fiscal 2023	481	454	26	717	87
Roll Forwards	0	0	0	0	0
Fixed Costs	481	454	26	717	87

Chippewa County, Michigan
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Central Service Departments	104 TRIDENT TASK FORCE	208 SHERIFF PARK PATROL	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	1,795	18	2,892	4,639	15
101-193 COST PLAN	0	0	0	0	0
101-215 CLERK	0	0	0	160	0
101-223 AUDIT	176	0	48	627	2
101-228 INFO SYSTEMS	4,270	182	0	5,660	0
101-229 COMPUTER	1,109	47	0	1,470	0
101-253 TREASURER	884	0	236	3,489	24
101-261 RETIREES HOSPIT	5,340	228	0	7,078	0
101-265 BLDG/GRNDS	0	0	0	0	0
101-266 LEGAL SVCS	393	17	0	521	0
101-267 INSURANCE	4,314	114	4,669	1,605	6
101-901 RECORD COPY	0	0	0	0	0
Allocated Costs for Fiscal 2023	18,283	607	7,844	25,248	47
Roll Forwards	0	0	0	0	0
Fixed Costs	18,283	607	7,844	25,248	47

Chippewa County, Michigan
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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	467	1,173	1,876	2,745	12,027
101-193 COST PLAN	0	0	0	0	0
101-215 CLERK	0	0	0	0	0
101-223 AUDIT	55	157	148	438	17
101-228 INFO SYSTEMS	820	2,148	1,807	0	0
101-229 COMPUTER	213	558	469	0	0
101-253 TREASURER	295	931	1,096	2,605	813
101-261 RETIREES HOSPIT	1,025	2,687	2,260	850	0
101-265 BLDG/GRNDS	0	0	0	0	0
101-266 LEGAL SVCS	75	198	166	63	0
101-267 INSURANCE	191	289	1,672	827	27,650
101-901 RECORD COPY	0	0	0	0	0
Allocated Costs for Fiscal 2023	3,140	8,141	9,496	7,528	40,507
Roll Forwards	0	0	0	0	0
Fixed Costs	3,140	8,141	9,496	7,528	40,507

Chippewa County, Michigan
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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	483	4,126	3,802	144	0
101-193 COST PLAN	0	0	0	0	0
101-215 CLERK	0	0	1,497	0	0
101-223 AUDIT	67	29	443	29	0
101-228 INFO SYSTEMS	0	0	5,421	0	0
101-229 COMPUTER	0	0	1,408	0	0
101-253 TREASURER	436	141	2,334	141	0
101-261 RETIREES HOSPIT	0	0	6,779	0	0
101-265 BLDG/GRNDS	0	0	14,461	0	0
101-266 LEGAL SVCS	0	0	499	0	0
101-267 INSURANCE	259	7,013	10,988	0	0
101-901 RECORD COPY	0	0	0	0	0
Allocated Costs for Fiscal 2023	1,245	11,309	65,270	314	0
Roll Forwards	0	0	0	0	0
Fixed Costs	1,245	11,309	65,270	314	0

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Cost Allocation Plan
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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	272	2,807	3,396	875	3,016
101-193 COST PLAN	0	0	0	0	0
101-215 CLERK	0	499	1,035	3,993	0
101-223 AUDIT	36	264	434	169	496
101-228 INFO SYSTEMS	0	0	5,951	0	599
101-229 COMPUTER	0	0	1,546	0	156
101-253 TREASURER	271	1,379	2,522	1,827	3,277
101-261 RETIREES HOSPIT	0	6,455	7,442	0	749
101-265 BLDG/GRNDS	0	0	0	6,157	0
101-266 LEGAL SVCS	0	475	548	0	55
101-267 INSURANCE	162	1,679	1,075	643	813
101-901 RECORD COPY	0	0	270	0	27
Allocated Costs for Fiscal 2023	741	13,559	24,218	14,314	9,187
Roll Forwards	0	0	0	0	0
Fixed Costs	741	13,559	24,218	14,314	9,187

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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	0	442	475	27	11,557
101-193 COST PLAN	0	0	0	0	0
101-215 CLERK	0	0	0	0	3,363
101-223 AUDIT	0	62	67	5	1,270
101-228 INFO SYSTEMS	0	0	0	0	21,801
101-229 COMPUTER	0	0	0	0	5,663
101-253 TREASURER	24	3,984	530	94	6,577
101-261 RETIREES HOSPIT	0	0	0	0	27,262
101-265 BLDG/GRNDS	0	0	0	0	14,603
101-266 LEGAL SVCS	0	0	0	0	2,008
101-267 INSURANCE	0	229	245	5	6,933
101-901 RECORD COPY	0	0	0	0	0
Allocated Costs for Fiscal 2023	24	4,717	1,318	131	118,846
Roll Forwards	0	0	0	0	0
Fixed Costs	24	4,717	1,318	131	118,846

Chippewa County, Michigan
Cost Allocation Plan
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Central Service Departments	261 911 EMS TELEPHONE	263 CONCEALED WEAPONS	264 LOCAL CORRECTNS	269 LAW LIBRARY	272 SHERIFF ROAD PATROL
BLDG DEPN	0	0	0	1,124	0
EQUIP DEPN	0	0	0	0	0
101-172 CONTROLLER	14,721	41	189	144	1,804
101-193 COST PLAN	0	0	0	0	0
101-215 CLERK	3,526	0	0	0	0
101-223 AUDIT	908	7	31	29	205
101-228 INFO SYSTEMS	0	0	0	0	7,622
101-229 COMPUTER	0	0	0	0	1,980
101-253 TREASURER	6,188	0	200	165	1,084
101-261 RETIREES HOSPIT	59,055	0	0	0	9,531
101-265 BLDG/GRNDS	0	0	0	921	0
101-266 LEGAL SVCS	4,349	0	0	0	702
101-267 INSURANCE	15,277	9	59	109	5,570
101-901 RECORD COPY	0	0	0	0	0
Allocated Costs for Fiscal 2023	104,023	57	480	2,492	28,498
Roll Forwards	0	0	0	0	0
Fixed Costs	104,023	57	480	2,492	28,498

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Central Service Departments	273 ROAD PATROL OVERTIME	274 SHERIFF 302 TRAINING	277 HIGHWAY SAFETY	280 ANIMAL CONT MILLAGE	282 ARPA
BLDG DEPN	0	0	0	0	0
EQUIP DEPN	0	0	0	0	0
101-172 CONTROLLER	1,253	146	780	4,524	144
101-193 COST PLAN	0	0	0	0	0
101-215 CLERK	0	0	0	1,740	0
101-223 AUDIT	188	26	100	784	29
101-228 INFO SYSTEMS	1,620	0	1,146	0	0
101-229 COMPUTER	421	0	298	0	0
101-253 TREASURER	1,332	153	554	3,901	141
101-261 RETIREES HOSPIT	2,025	0	1,433	0	0
101-265 BLDG/GRNDS	0	0	0	0	0
101-266 LEGAL SVCS	149	0	106	0	0
101-267 INSURANCE	250	24	1,459	1,019	0
101-901 RECORD COPY	0	0	0	0	0
Allocated Costs for Fiscal 2023	7,239	349	5,876	11,968	314
Roll Forwards	0	0	0	0	0
Fixed Costs	7,239	349	5,876	11,968	314

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Central Service Departments	285 ANML SHLTER DONATION	287 FIA	292 CCF - PROBATE	294 VETERAN'S TRUST	296 HUD MSC GRANT
BLDG DEPN	0	0	0	0	0
EQUIP DEPN	0	0	0	0	0
101-172 CONTROLLER	1,530	1,136	1,660	468	0
101-193 COST PLAN	0	0	0	0	0
101-215 CLERK	0	0	0	0	0
101-223 AUDIT	26	205	286	69	0
101-228 INFO SYSTEMS	0	0	2,186	0	0
101-229 COMPUTER	0	0	568	0	0
101-253 TREASURER	2,004	1,037	1,921	0	12
101-261 RETIREES HOSPIT	0	0	2,734	0	0
101-265 BLDG/GRNDS	0	0	0	0	0
101-266 LEGAL SVCS	0	0	201	0	0
101-267 INSURANCE	2,462	184	0	213	0
101-901 RECORD COPY	0	0	99	0	0
Allocated Costs for Fiscal 2023	6,022	2,561	9,656	750	12
Roll Forwards	0	0	0	0	0
Fixed Costs	6,022	2,561	9,656	750	12

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Central Service Departments	298 FAMILY COUNSELING	595 COMMISSARY	650 CENTRAL STORES	677 SELF INS- HEALTH	678 SELF INS-WC
BLDG DEPN	0	0	0	0	0
EQUIP DEPN	0	0	0	0	0
101-172 CONTROLLER	24	1,738	360	2,242	84
101-193 COST PLAN	0	0	0	0	0
101-215 CLERK	0	0	0	0	0
101-223 AUDIT	2	81	71	446	17
101-228 INFO SYSTEMS	0	0	0	0	0
101-229 COMPUTER	0	0	0	0	0
101-253 TREASURER	1,344	625	542	4,054	483
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	21	2,342	0	0	0
101-901 RECORD COPY	0	0	0	0	0
Allocated Costs for Fiscal 2023	1,391	4,785	973	6,742	584
Roll Forwards	0	0	0	0	0
Fixed Costs	1,391	4,785	973	6,742	584

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Central Service Departments	737 OTH EMP BEN TRUST	OTHER	Total Allocated	Direct Billed	Unallocated
BLDG DEPN	0	0	221,284	0	0
EQUIP DEPN	0	0	876	0	0
101-172 CONTROLLER	72	492	256,446	0	53,619
101-193 COST PLAN	0	306	306	0	0
101-215 CLERK	0	0	116,297	0	257,536
101-223 AUDIT	14	98	23,786	0	0
101-228 INFO SYSTEMS	0	0	416,775	0	76,114
101-229 COMPUTER	0	0	108,265	0	0
101-253 TREASURER	165	25,399	192,671	0	176,818
101-261 RETIREES HOSPIT	0	0	593,494	0	0
101-265 BLDG/GRNDS	0	0	277,102	0	0
101-266 LEGAL SVCS	0	0	43,708	0	0
101-267 INSURANCE	0	7	301,280	0	0
101-901 RECORD COPY	0	0	8,504	0	0
Allocated Costs for Fiscal 2023	251	26,302	2,560,794	0	564,086
Roll Forwards	0	0	(2,476)		
Fixed Costs	251	26,302	2,558,317		

Chippewa County, Michigan
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Schedule A - Allocated Costs By Department

Central Service Departments	Cost Adjustments	Disallowed	Total Expenditures
BLDG DEPN	(225,502)		
EQUIP DEPN	(22,984)		
101-172 CONTROLLER	0		
101-193 COST PLAN	0		
101-215 CLERK	0		
101-223 AUDIT	0		
101-228 INFO SYSTEMS	0		
101-229 COMPUTER	0		
101-253 TREASURER	8,908		
101-261 RETIREES HOSPIT	0		
101-265 BLDG/GRNDS	0		
101-266 LEGAL SVCS	0		
101-267 INSURANCE	0		
101-901 RECORD COPY	0		
Allocated Costs for Fiscal 2023	(239,578)		2,885,302

Chippewa County, Michigan
Cost Allocation Plan
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Schedule B - Fixed Costs Proposed

Receiving Departments	Allocated Costs for Fiscal 2023	Base Year Estimated Costs	Roll Forwards	Fixed Costs	Adjustments	Proposed Costs Future Period
101-101 BOC	14,020	NA	NA	14,020	0	14,020
101-245 REMONUMENT	2,614	NA	NA	2,614	0	2,614
101-257 EQUALIZATN	44,517	NA	NA	44,517	0	44,517
101-262 ELECTIONS	1,790	NA	NA	1,790	0	1,790
101-271 BONDS	52	NA	NA	52	0	52
101-272 UNUSED DEPTS	523	NA	NA	523	0	0
101-277 JURY BOARD	13,004	NA	NA	13,004	0	13,004
101-283 CIRCUIT CT	149,820	NA	NA	149,820	0	149,820
101-285 JUVENILE CT	57,933	NA	NA	57,933	0	57,933
101-286 DISTRICT CT	242,080	NA	NA	242,080	0	242,080
101-289/215 FOC	103,069	101,333	1,736	104,805	0	104,805
101-289/215 FOC DP	30,853	23,123	7,730	38,584	0	38,584
101-294 PROBATE CT	88,115	NA	NA	88,115	0	88,115
101-296 PA	136,703	150,662	(13,959)	122,743	0	122,743
101-296 PA DP	40,678	38,661	2,017	42,694	0	42,694
101-298 SUPPORT COORD	52	NA	NA	52	0	0
101-299 CRIME VICTIM COORD	17,872	NA	NA	17,872	0	17,872
101-301 SHERIFF	413,521	NA	NA	413,521	0	413,521
101-302 BALIFF/SECURITY	41,443	NA	NA	41,443	0	41,443
101-309 ORV ENF GRANT	7,618	NA	NA	7,618	0	7,618
101-331 MARINE	3,028	NA	NA	3,028	0	3,028
101-334 SNOWMOBILE	5,110	NA	NA	5,110	0	5,110
101-351 JAIL	329,138	NA	NA	329,138	0	329,138
101-430 ANIMAL CONT	51,630	NA	NA	51,630	0	51,630
101-442 DRAIN COMM	18,809	NA	NA	18,809	0	18,809
101-568 DD.SOIL CONS. DIST	376	NA	NA	376	0	376
101-601 HEALTH DEPT	314	NA	NA	314	0	314
101-631 SUB ABUSE	1,293	NA	NA	1,293	0	1,293
101-648 MED EXAMINE	5,134	NA	NA	5,134	0	5,134
101-649 MENTAL HEALTH	742	NA	NA	742	0	742
101-682 VETS AFFAIRS	33,821	NA	NA	33,821	0	33,821
101-710 COOP EXT	19,763	NA	NA	19,763	0	19,763
101-711 ROD	69,642	NA	NA	69,642	0	69,642
101-713 SURVEYORS OFFICE	6,307	NA	NA	6,307	0	6,307
101-714 PLAT BOOK	288	NA	NA	288	0	0
101-715 GIS	481	NA	NA	481	0	481
101-716 REGIONAL PLN CMTE	454	NA	NA	454	0	454
101-717 E.D.C.	26	NA	NA	26	0	26
101-719 RURAL BUS	717	NA	NA	717	0	717
103 SHERIFF SPECIAL PROJECTS	87	NA	NA	87	0	0
104 TRIDENT TASK FORCE	18,283	NA	NA	18,283	0	18,283
208 SHERIFF PARK PATROL	607	NA	NA	607	0	0
210 COUNTY AMBULANCE	7,844	NA	NA	7,844	0	7,844
211 EMERG SVCS	25,248	NA	NA	25,248	0	25,248
213 TITLE III	47	NA	NA	47	0	47
214 911 STATE TRAINING	3,140	NA	NA	3,140	0	3,140
216 COMM SVC FUND	8,141	NA	NA	8,141	0	8,141
217 STONEGARDEN	9,496	NA	NA	9,496	0	9,496
218 MENTAL HEALTH CT	7,528	NA	NA	7,528	0	7,528
221 HEALTH DEPT	40,507	NA	NA	40,507	0	40,507
225 CORRECTIONAL FACIL	1,245	NA	NA	1,245	0	1,245
230 RECYCLING	11,309	NA	NA	11,309	0	11,309
232 COMM CORRECTION	65,270	NA	NA	65,270	0	65,270

Chippewa County, Michigan
Cost Allocation Plan
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Schedule B - Fixed Costs Proposed

235 COMM ACTION	314	NA	NA	314	0	314
236 SUPERIOR TWP 2000	0	NA	NA	0	0	0
237 FIRST RESPONDER	741	NA	NA	741	0	741
238 SCHOOL RES OFFICER	13,559	NA	NA	13,559	0	13,559
249 BUILDING INSPECTIONS	24,218	NA	NA	24,218	0	24,218
251 50TH CIR CT PROB & PAR	14,314	NA	NA	14,314	0	14,314
252 DRUG CT - CIRCUIT	9,187	NA	NA	9,187	0	9,187
253 DRUG CT - DISTRICT	24	NA	NA	24	0	24
256 ROD AUTOMATION	4,717	NA	NA	4,717	0	4,717
257 DRUG FOREFITURE	1,318	NA	NA	1,318	0	1,318
259 CCSD SALVAGE VEH	131	NA	NA	131	0	131
260 MIDC FUND	118,846	NA	NA	118,846	0	118,846
261 911 EMS TELEPHONE	104,023	NA	NA	104,023	0	104,023
263 CONCEALED WEAPONS	57	NA	NA	57	0	0
264 LOCAL CORRECTNS	480	NA	NA	480	0	480
269 LAW LIBRARY	2,492	NA	NA	2,492	0	2,492
272 SHERIFF ROAD PATROL	28,498	NA	NA	28,498	0	28,498
273 ROAD PATROL OVERTIME	7,239	NA	NA	7,239	0	7,239
274 SHERIFF 302 TRAINING	349	NA	NA	349	0	349
277 HIGHWAY SAFETY	5,876	NA	NA	5,876	0	5,876
280 ANIMAL CONT MILLAGE	11,968	NA	NA	11,968	0	11,968
282 ARPA	314	NA	NA	314	0	314
285 ANML SHLTER DONATION	6,022	NA	NA	6,022	0	6,022
287 FIA	2,561	NA	NA	2,561	0	2,561
292 CCF - PROBATE	9,656	NA	NA	9,656	0	9,656
294 VETERAN'S TRUST	750	NA	NA	750	0	0
296 HUD MSC GRANT	12	NA	NA	12	0	12
298 FAMILY COUNSELING	1,391	NA	NA	1,391	0	1,391
595 COMMISSARY	4,785	NA	NA	4,785	0	4,785
650 CENTRAL STORES	973	NA	NA	973	0	973
677 SELF INS-HEALTH	6,742	NA	NA	6,742	0	6,742
678 SELF INS-WC	584	NA	NA	584	0	584
737 OTH EMP BEN TRUST	251	NA	NA	251	0	251
OTHER	26,302	NA	NA	26,302	0	26,302
Total Allocated	2,560,794	313,779	(2,476)	2,558,317	0	2,555,953
Direct Billed	0					
Unallocated Total	564,086					
Cost Adjustments	(239,578)					
Disallowed Total	0					
Total Expenditures	2,885,302					

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2023
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	322,082		0	(53,619)	0	
101-193 COST PLAN	5,000		0		0	
101-215 CLERK	316,135		0	(257,536)	0	
101-223 AUDIT	26,449		0		0	
101-228 INFO SYSTEMS	472,511		0	(76,114)	0	
101-229 COMPUTER	119,170		0		0	
101-253 TREASURER	324,289		(8,908)	(176,818)	0	
101-261 RETIREES HOSPIT	653,348		0		0	
101-265 BLDG/GRNDS	264,693		0		0	
101-266 LEGAL SVCS	47,344		0		0	
101-267 INSURANCE	324,526		0		0	
101-901 RECORD COPY	9,755		0		0	
101-101 BOC						14,020
101-245 REMONUMENT						2,614
101-257 EQUALIZATN						44,517
101-262 ELECTIONS						1,790
101-271 BONDS						52
101-272 UNUSED DEPTS						523
101-277 JURY BOARD						13,004
101-283 CIRCUIT CT						149,820
101-285 JUVENILE CT						57,933
101-286 DISTRICT CT						242,080
101-289/215 FOC						103,069
101-289/215 FOC DP						30,853
101-294 PROBATE CT						88,115
101-296 PA						136,703
101-296 PA DP						40,678
101-298 SUPPORT COORD						52
101-299 CRIME VICTIM COORD						17,872
101-301 SHERIFF						413,521
101-302 BALIFF/SECURITY						41,443
101-309 ORV ENF GRANT						7,618
101-331 MARINE						3,028
101-334 SNOWMOBILE						5,110
101-351 JAIL						329,138
101-430 ANIMAL CONT						51,630
101-442 DRAIN COMM						18,809
101-568 DD.SOIL CONS. DIST						376
101-601 HEALTH DEPT						314
101-631 SUB ABUSE						1,293
101-648 MED EXAMINE						5,134
101-649 MENTAL HEALTH						742
101-682 VETS AFFAIRS						33,821
101-710 COOP EXT						19,763
101-711 ROD						69,642
101-713 SURVEYORS OFFICE						6,307
101-714 PLAT BOOK						288
101-715 GIS						481
101-716 REGIONAL PLN CMTE						454
101-717 E.D.C.						26

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2023
Schedule C - Summary of Allocated Costs

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
101-719 RURAL BUS						717
103 SHERIFF SPECIAL PROJECTS						87
104 TRIDENT TASK FORCE						18,283
208 SHERIFF PARK PATROL						607
210 COUNTY AMBULANCE						7,844
211 EMERG SVCS						25,248
213 TITLE III						47
214 911 STATE TRAINING						3,140
216 COMM SVC FUND						8,141
217 STONEGARDEN						9,496
218 MENTAL HEALTH CT						7,528
221 HEALTH DEPT						40,507
225 CORRECTIONAL FACIL						1,245
230 RECYCLING						11,309
232 COMM CORRECTION						65,270
235 COMM ACTION						314
236 SUPERIOR TWP 2000						0
237 FIRST RESPONDER						741
238 SCHOOL RES OFFICER						13,559
249 BUILDING INSPECTIONS						24,218
251 50TH CIR CT PROB & PAR						14,314
252 DRUG CT - CIRCUIT						9,187
253 DRUG CT - DISTRICT						24
256 ROD AUTOMATION						4,717
257 DRUG FOREFITURE						1,318
259 CCSD SALVAGE VEH						131
260 MIDC FUND						118,846
261 911 EMS TELEPHONE						104,023
263 CONCEALED WEAPONS						57
264 LOCAL CORRECTNS						480
269 LAW LIBRARY						2,492
272 SHERIFF ROAD PATROL						28,498
273 ROAD PATROL OVERTIME						7,239
274 SHERIFF 302 TRAINING						349
277 HIGHWAY SAFETY						5,876
280 ANIMAL CONT MILLAGE						11,968
282 ARPA						314
285 ANML SHLTR DONATION						6,022
287 FIA						2,561
292 CCF - PROBATE						9,656
294 VETERAN'S TRUST						750
296 HUD MSC GRANT						12
298 FAMILY COUNSELING						1,391
595 COMMISSARY						4,785
650 CENTRAL STORES						973
677 SELF INS-HEALTH						6,742
678 SELF INS-WC						584
737 OTH EMP BEN TRUST						251
OTHER						26,302
Totals	2,885,302		239,578	(564,086)	0	2,560,794

Deviation: 0

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2023
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, 2023
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, 2023
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, 2023
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	225,502			225,502
Adjustments:				
Total To Be Allocated:	225,502			225,502

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2023
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, 2023
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, 2023
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, 2023
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	218,396.33	16.577385	48		48		48
101-285 JUVENILE CT	199,380.23	15.133967	44		44		44
101-286 DISTRICT CT	353,932.29	26.865249	78		78		78
101-289/215 FOC	324,660.22	24.643351	72		72		72
101-294 PROBATE CT	221,066.28	16.780048	49		49		49
Schedule .4 Total for COURT FIBER LINE	1,317,435.35	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, 2023
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	3,500	3,452	0	48
101-285 JUVENILE CT	44	0	0	44
101-286 DISTRICT CT	63,105	0	63,027	78
101-289/215 FOC	19,352	0	19,280	72
101-294 PROBATE CT	2,059	2,010	0	49
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, 2023
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, 2023
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	22,984			22,984
Adjustments:				
Total To Be Allocated:	22,984			22,984

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2023
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	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, 2023
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, 2023
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	1,090	17.569310	154		154		154
101-285 JUVENILE CT	275	4.432624	39		39		39
101-286 DISTRICT CT	4,822	77.724049	681		681		681
101-289/215 FOC	17	0.274017	2		2		2
Schedule .4 Total for JAVS UPGRADE	6,204	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, 2023
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	154	0	154
101-285 JUVENILE CT	39	0	39
101-286 DISTRICT CT	681	0	681
101-289/215 FOC	2	0	2
Direct Bill	0	0	0
Total	22,984	22,108	876

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2023
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, 2023
Schedule .2 - Costs To Be Allocated
For Department 101-172 CONTROLLER

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	322,082			322,082
Inbound Costs:				
BLDG DEPN	857		857	
101-172 CONTROLLER		4,374	4,374	
101-193 COST PLAN		704	704	
101-215 CLERK		4,641	4,641	
101-223 AUDIT		490	490	
101-228 INFO SYSTEMS		9,007	9,007	
101-229 COMPUTER		2,461	2,461	
101-253 TREASURER		2,209	2,209	
101-261 RETIREES HOSPIT		11,932	11,932	
101-265 BLDG/GRNDS		7,741	7,741	
101-266 LEGAL SVCS		877	877	
101-267 INSURANCE		3,518	3,518	
101-901 RECORD COPY		434	434	
Total Allocated Additions:	857	48,389	49,245	49,245
Total To Be Allocated:	322,939	48,389		371,327

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2023
Schedule .3 - Costs Allocated By Activity
For Department 101-172 CONTROLLER

	Total	G&A	FINANCE	PERSONNEL	COUNTY ADMIN
Wages & Benefits					
--- SALARIES & WAGES ---	127,765	0	46,840	18,462	35,250
FRINGE BENEFITS	121,291	0	44,466	17,527	33,464
Other Expense & Cost					
--- 727.000 SUPPLIES ---	4,648	0	1,705	672	1,282
729.000 POSTAGE	876	0	321	127	242
801.000 PROF SVCS	64,888	0	23,787	9,376	17,903
802.000 DUES	250	0	91	36	69
850.000 TELEPHONE	793	0	290	115	219
860.000 TRAVEL	60	0	21	9	17
901.000 PUBLISHING	494	0	182	71	136
955.000 MISC	288	0	105	42	79
979.000 EQUIPMENT	729	0	268	105	201
Departmental Total					
--- Expenditures Per Financial Statement ---	322,082				
Deductions					
--- *Total Disallowed Costs ---	0	0	0	0	0
Functional Cost	322,082	0	118,076	46,542	88,862
Allocation Step 1					
--- Inbound - All Others ---	857	0	314	124	236
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	(46,632)	0	0	0	0
1st Allocation	276,307	0	118,390	46,666	89,098
Allocation Step 2					
--- Inbound - All Others ---	48,389	0	17,740	6,992	13,350
Unallocated Costs	(6,987)	0	0	0	0
2nd Allocation	41,402	0	17,740	6,992	13,350
Total For 101-172 CONTROLLER					
--- Schedule .3 Total ---	317,708	0	136,130	53,658	102,449

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2023
Schedule .3 - Costs Allocated By Activity
For Department 101-172 CONTROLLER

	BUILDINGS & GROUNDS	INFO SYSTEMS	GENERAL GOVT**
Wages & Benefits			
SALARIES & WAGES	4,382	4,382	18,449
FRINGE BENEFITS	4,160	4,160	17,514
Other Expense & Cost			
727.000 SUPPLIES	159	159	671
729.000 POSTAGE	30	30	126
801.000 PROF SVCS	2,226	2,226	9,370
802.000 DUES	9	9	36
850.000 TELEPHONE	27	27	115
860.000 TRAVEL	2	2	9
901.000 PUBLISHING	17	17	71
955.000 MISC	10	10	42
979.000 EQUIPMENT	25	25	105
Departmental Total			
Expenditures Per Financial Statement			
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	11,047	11,047	46,508
Allocation Step 1			
Inbound - All Others	29	29	124
Reallocate Admin Costs	0	0	0
Unallocated Costs	0	0	(46,632)
1st Allocation	11,076	11,076	0
Allocation Step 2			
Inbound - All Others	1,660	1,660	6,987
Unallocated Costs	0	0	(6,987)
2nd Allocation	1,660	1,660	0
Total For 101-172 CONTROLLER			
Schedule .3 Total	12,736	12,736	0

**Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2023
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	98	0.861084	1,019		1,019	156	1,175
101-172 CONTROLLER	208	1.827607	2,164		2,164		2,164
101-193 COST PLAN	1	0.008787	10		10	2	12
101-215 CLERK	197	1.730955	2,049		2,049	313	2,362
101-223 AUDIT	4	0.035146	42		42	6	48
101-228 INFO SYSTEMS	256	2.249363	2,663		2,663	406	3,069
101-229 COMPUTER	71	0.623847	739		739	113	851
101-245 REMONUMENT	29	0.254811	302		302	46	348
101-253 TREASURER	214	1.880327	2,226		2,226	340	2,566
101-257 EQUALIZATN	165	1.449785	1,716		1,716	262	1,978
101-261 RETIREES HOSPIT	13	0.114225	135		135	21	156
101-262 ELECTIONS	29	0.254811	302		302	46	348
101-265 BLDG/GRNDS	405	3.558563	4,213		4,213	643	4,856
101-266 LEGAL SVCS	22	0.193305	229		229	35	264
101-267 INSURANCE	7	0.061506	73		73	11	84
101-271 BONDS	2	0.017573	21		21	3	24
101-272 UNUSED DEPTS	20	0.175731	208		208	32	240
101-277 JURY BOARD	29	0.254811	302		302	46	348
101-283 CIRCUIT CT	1,829	16.070643	19,026		19,026	2,907	21,933
101-285 JUVENILE CT	246	2.161497	2,559		2,559	391	2,950
101-286 DISTRICT CT	543	4.771110	5,649		5,649	862	6,511
101-289/215 FOC	238	2.091205	2,476		2,476	378	2,854
101-294 PROBATE CT	230	2.020912	2,393		2,393	365	2,758
101-296 PA	289	2.539320	3,006		3,006	459	3,465
101-298 SUPPORT COORD	2	0.017573	21		21	3	24
101-299 CRIME VICTIM COORD	138	1.212547	1,436		1,436	219	1,655
101-301 SHERIFF	754	6.625077	7,843		7,843	1,197	9,041
101-302 BALIFF/SECURITY	123	1.080749	1,280		1,280	195	1,475
101-309 ORV ENF GRANT	73	0.641420	759		759	116	875
101-331 MARINE	30	0.263597	312		312	48	360
101-334 SNOWMOBILE	45	0.395396	468		468	71	540
101-351 JAIL	536	4.709604	5,576		5,576	851	6,427
101-430 ANIMAL CONT	202	1.774888	2,101		2,101	321	2,422
101-442 DRAIN COMM	52	0.456902	541		541	83	623
101-568 DD.SOIL CONS. DIST	1	0.008787	10		10	2	12
101-601 HEALTH DEPT	12	0.105439	125		125	19	144
101-631 SUB ABUSE	4	0.035146	42		42	6	48
101-648 MED EXAMINE	64	0.562341	666		666	102	767
101-649 MENTAL HEALTH	4	0.035146	42		42	6	48
101-682 VETS AFFAIRS	152	1.335559	1,581		1,581	241	1,822
101-710 COOP EXT	148	1.300413	1,540		1,540	235	1,775
101-711 ROD	166	1.458571	1,727		1,727	264	1,990
101-713 SURVEYORS OFFICE	72	0.632633	749		749	114	863
101-714 PLAT BOOK	1	0.008787	10		10	2	12
101-715 GIS	4	0.035146	42		42	6	48
101-716 REGIONAL PLN CMTE	4	0.035146	42		42	6	48
101-717 E.D.C.	1	0.008787	10		10	2	12
101-719 RURAL BUS	12	0.105439	125		125	19	144
103 SHERIFF SPECIAL PROJECTS	2	0.017573	21		21	3	24
104 TRIDENT TASK FORCE	74	0.650206	770		770	117	887
210 COUNTY AMBULANCE	20	0.175731	208		208	32	240
211 EMERG SVCS	263	2.310869	2,736		2,736	418	3,153

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2023
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
213 TITLE III	1	0.008787	10		10	2	12
214 911 STATE TRAINING	23	0.202091	239		239	36	276
216 COMM SVC FUND	66	0.579914	687		687	105	791
217 STONEGARDEN	62	0.544768	645		645	98	743
218 MENTAL HEALTH CT	184	1.616730	1,914		1,914	292	2,206
221 HEALTH DEPT	7	0.061506	73		73	11	84
225 CORRECTIONAL FACIL	28	0.246024	291		291	44	336
230 RECYCLING	12	0.105439	125		125	19	144
232 COMM CORRECTION	186	1.634303	1,935		1,935	295	2,230
235 COMM ACTION	12	0.105439	125		125	19	144
237 FIRST RESPONDER	15	0.131799	156		156	24	180
238 SCHOOL RES OFFICER	111	0.975310	1,155		1,155	176	1,331
249 BUILDING INSPECTIONS	182	1.599156	1,893		1,893	289	2,182
251 50TH CIR CT PROB & PAR	71	0.623847	739		739	113	851
252 DRUG CT - CIRCUIT	208	1.827607	2,164		2,164	330	2,494
256 ROD AUTOMATION	26	0.228451	270		270	41	312
257 DRUG FOREFUTURE	28	0.246024	291		291	44	336
259 CCSD SALVAGE VEH	2	0.017573	21		21	3	24
260 MIDC FUND	533	4.683244	5,544		5,544	846	6,391
261 911 EMS TELEPHONE	381	3.347685	3,963		3,963	605	4,568
263 CONCEALED WEAPONS	3	0.026360	31		31	5	36
264 LOCAL CORRECTNS	13	0.114225	135		135	21	156
269 LAW LIBRARY	12	0.105439	125		125	19	144
272 SHERIFF ROAD PATROL	86	0.755645	895		895	137	1,031
273 ROAD PATROL OVERTIME	79	0.694139	822		822	125	947
274 SHERIFF 302 TRAINING	11	0.096652	114		114	17	132
277 HIGHWAY SAFETY	42	0.369036	437		437	67	504
280 ANIMAL CONT MILLAGE	329	2.890783	3,422		3,422	522	3,945
282 ARPA	12	0.105439	125		125	19	144
285 ANML SHLTR DONATION	11	0.096652	114		114	17	132
287 FIA	86	0.755645	895		895	137	1,031
292 CCF - PROBATE	120	1.054389	1,248		1,248	191	1,439
294 VETERAN'S TRUST	29	0.254811	302		302	46	348
298 FAMILY COUNSELING	1	0.008787	10		10	2	12
595 COMMISSARY	34	0.298744	354		354	54	408
650 CENTRAL STORES	30	0.263597	312		312	48	360
677 SELF INS-HEALTH	187	1.643089	1,945		1,945	297	2,242
678 SELF INS-WC	7	0.061506	73		73	11	84
737 OTH EMP BEN TRUST	6	0.052719	62		62	10	72
OTHER	41	0.360250	427		427	65	492
Schedule .4 Total for FINANCE	11,381	100.000000	118,390		118,390	17,740	136,130

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, 2023
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	50,413.97	0.716703	334		334	51	385
101-172 CONTROLLER	127,764.80	1.816350	848		848		848
101-215 CLERK	200,729.92	2.853649	1,332		1,332	203	1,535
101-228 INFO SYSTEMS	121,890.49	1.732839	809		809	123	932
101-253 TREASURER	196,999.39	2.800614	1,307		1,307	199	1,506
101-257 EQUALIZATN	123,748.74	1.759257	821		821	125	946
101-262 ELECTIONS	2,405.77	0.034201	16		16	2	18
101-265 BLDG/GRNDS	95,186.32	1.353203	631		631	96	728
101-277 JURY BOARD	1,843.36	0.026206	12		12	2	14
101-283 CIRCUIT CT	218,396.33	3.104801	1,449		1,449	221	1,670
101-285 JUVENILE CT	199,380.23	2.834461	1,323		1,323	202	1,525
101-286 DISTRICT CT	353,932.29	5.031629	2,348		2,348	358	2,706
101-289/215 FOC	324,660.22	4.615486	2,154		2,154	329	2,483
101-294 PROBATE CT	221,066.28	3.142758	1,467		1,467	224	1,690
101-296 PA	428,035.30	6.085104	2,840		2,840	433	3,273
101-299 CRIME VICTIM COORD	63,309.62	0.900032	420		420	64	484
101-301 SHERIFF	783,053.64	11.132172	5,195		5,195	793	5,988
101-302 BALIFF/SECURITY	171,865.58	2.443303	1,140		1,140	174	1,314
101-309 ORV ENF GRANT	18,875.98	0.268348	125		125	19	144
101-331 MARINE	7,040.09	0.100084	47		47	7	54
101-334 SNOWMOBILE	11,618.91	0.165179	77		77	12	89
101-351 JAIL	1,330,330.47	18.912454	8,826		8,826	1,348	10,174
101-430 ANIMAL CONT	189,269.38	2.690721	1,256		1,256	192	1,447
101-442 DRAIN COMM	964.42	0.013711	6		6	1	7
101-648 MED EXAMINE	8,221.19	0.116875	55		55	8	63
101-682 VETS AFFAIRS	50,763.27	0.721669	337		337	51	388
101-710 COOP EXT	45,140.18	0.641729	299		299	46	345
101-711 ROD	154,589.60	2.197701	1,026		1,026	156	1,182
101-713 SURVEYORS OFFICE	17,431.27	0.247809	116		116	18	133
104 TRIDENT TASK FORCE	56,609.19	0.804777	376		376	57	433
208 SHERIFF PARK PATROL	2,415.03	0.034333	16		16	2	18
211 EMERG SVCS	75,030.32	1.066658	498		498	76	574
214 911 STATE TRAINING	10,863.82	0.154444	72		72	11	83
216 COMM SVC FUND	28,480.55	0.404890	189		189	29	218
217 STONEGARDEN	23,958.19	0.340598	159		159	24	183
218 MENTAL HEALTH CT	9,015.79	0.128172	60		60	9	69
232 COMM CORRECTION	71,861.74	1.021612	477		477	73	549
238 SCHOOL RES OFFICER	68,428.93	0.972810	454		454	69	523
249 BUILDING INSPECTIONS	78,891.51	1.121550	523		523	80	603
252 DRUG CT - CIRCUIT	7,942.98	0.112920	53		53	8	61
260 MIDC FUND	288,997.25	4.108489	1,917		1,917	293	2,210
261 911 EMS TELEPHONE	626,039.36	8.900000	4,153		4,153	634	4,787
272 SHERIFF ROAD PATROL	101,040.62	1.436430	670		670	102	773
273 ROAD PATROL OVERTIME	21,472.19	0.305256	142		142	22	164
277 HIGHWAY SAFETY	15,193.54	0.215997	101		101	15	116
292 CCF - PROBATE	28,981.85	0.412016	192		192	29	222
Schedule .4 Total for PERSONNEL	7,034,149.87	100.000000	46,666		46,666	6,992	53,658

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

**Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2023
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	74,467.46	0.353616	315		315	48	363
101-172 CONTROLLER	322,081.97	1.529436	1,363		1,363		1,363
101-193 COST PLAN	5,000.00	0.023743	21		21	3	24
101-215 CLERK	316,135.40	1.501198	1,338		1,338	204	1,541
101-223 AUDIT	26,448.75	0.125594	112		112	17	129
101-228 INFO SYSTEMS	472,511.49	2.243764	1,999		1,999	304	2,303
101-229 COMPUTER	119,169.83	0.565889	504		504	77	581
101-245 REMONUMENT	134,346.00	0.637954	568		568	87	655
101-253 TREASURER	324,288.89	1.539916	1,372		1,372	209	1,581
101-257 EQUALIZATN	320,329.52	1.521114	1,355		1,355	206	1,561
101-261 RETIREES HOSPIT	653,348.46	3.102485	2,764		2,764	421	3,185
101-262 ELECTIONS	21,811.82	0.103575	92		92	14	106
101-265 BLDG/GRNDS	264,692.62	1.256917	1,120		1,120	170	1,290
101-266 LEGAL SVCS	47,344.16	0.224818	200		200	30	231
101-267 INSURANCE	324,526.20	1.541043	1,373		1,373	209	1,582
101-277 JURY BOARD	12,316.32	0.058485	52		52	8	60
101-283 CIRCUIT CT	561,978.40	2.668606	2,378		2,378	362	2,740
101-285 JUVENILE CT	385,483.55	1.830504	1,631		1,631	248	1,879
101-286 DISTRICT CT	639,290.37	3.035729	2,705		2,705	412	3,116
101-289/215 FOC	606,865.02	2.881754	2,568		2,568	391	2,958
101-294 PROBATE CT	449,314.65	2.133612	1,901		1,901	289	2,190
101-296 PA	669,619.29	3.179749	2,833		2,833	431	3,264
101-299 CRIME VICTIM COORD	159,360.40	0.756738	674		674	103	777
101-301 SHERIFF	1,796,667.62	8.531641	7,602		7,602	1,157	8,758
101-302 BALIFF/SECURITY	192,042.51	0.911932	813		813	124	936
101-309 ORV ENF GRANT	35,915.46	0.170548	152		152	23	175
101-331 MARINE	15,730.93	0.074700	67		67	10	77
101-334 SNOWMOBILE	31,348.96	0.148863	133		133	20	153
101-351 JAIL	3,198,262.70	15.187243	13,532		13,532	2,061	15,593
101-430 ANIMAL CONT	318,605.65	1.512928	1,348		1,348	205	1,553
101-442 DRAIN COMM	1,050.45	0.004988	4		4	1	5
101-568 DD.SOIL CONS. DIST	26,000.00	0.123463	110		110	17	127
101-631 SUB ABUSE	88,339.40	0.419488	374		374	57	431
101-648 MED EXAMINE	130,433.23	0.619374	552		552	84	636
101-682 VETS AFFAIRS	76,259.67	0.362126	323		323	49	372
101-710 COOP EXT	169,853.91	0.806567	719		719	109	828
101-711 ROD	253,899.17	1.205664	1,074		1,074	163	1,238
101-713 SURVEYORS OFFICE	23,005.91	0.109246	97		97	15	112
101-714 PLAT BOOK	19,500.00	0.092598	83		83	13	95
101-715 GIS	28,000.00	0.132961	118		118	18	136
101-716 REGIONAL PLN CMTE	25,975.00	0.123345	110		110	17	127
101-719 RURAL BUS	30,000.00	0.142458	127		127	19	146
103 SHERIFF SPECIAL PROJECTS	1,692.00	0.008035	7		7	1	8
104 TRIDENT TASK FORCE	97,504.38	0.463009	413		413	63	475
210 COUNTY AMBULANCE	543,983.61	2.583156	2,302		2,302	350	2,652
211 EMERG SVCS	186,983.94	0.887910	791		791	120	911
213 TITLE III	714.76	0.003394	3		3	0	3
214 911 STATE TRAINING	22,244.49	0.105630	94		94	14	108
216 COMM SVC FUND	33,628.79	0.159689	142		142	22	164
217 STONEGARDEN	194,834.27	0.925188	824		824	125	950
218 MENTAL HEALTH CT	96,338.26	0.457471	408		408	62	470
221 HEALTH DEPT	2,450,000.00	11.634050	10,366		10,366	1,577	11,943

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2023
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
225 CORRECTIONAL FACIL	30,229.59	0.143548	128		128	19	147
230 RECYCLING	817,000.00	3.879600	3,457		3,457	526	3,983
232 COMM CORRECTION	209,708.04	0.995818	887		887	135	1,022
237 FIRST RESPONDER	18,926.75	0.089875	80		80	12	92
238 SCHOOL RES OFFICER	195,560.21	0.928636	827		827	126	953
249 BUILDING INSPECTIONS	125,234.57	0.594688	530		530	81	611
251 50TH CIR CT PROB & PAR	4,891.41	0.023227	21		21	3	24
252 DRUG CT - CIRCUIT	94,669.24	0.449546	401		401	61	461
256 ROD AUTOMATION	26,722.56	0.126895	113		113	17	130
257 DRUG FOREFUTURE	28,599.44	0.135807	121		121	18	139
259 CCSD SALVAGE VEH	585.55	0.002781	2		2	0	3
260 MIDC FUND	606,543.38	2.880227	2,566		2,566	390	2,957
261 911 EMS TELEPHONE	1,100,668.61	5.226626	4,657		4,657	709	5,365
263 CONCEALED WEAPONS	1,006.29	0.004778	4		4	1	5
264 LOCAL CORRECTNS	6,889.15	0.032714	29		29	4	34
273 ROAD PATROL OVERTIME	29,157.87	0.138459	123		123	19	142
274 SHERIFF 302 TRAINING	2,823.79	0.013409	12		12	2	14
277 HIGHWAY SAFETY	32,985.39	0.156634	140		140	21	161
280 ANIMAL CONT MILLAGE	118,746.14	0.563877	502		502	76	579
285 ANML SHLTR DONATION	286,872.56	1.362241	1,214		1,214	185	1,398
287 FIA	21,425.00	0.101739	91		91	14	104
294 VETERAN'S TRUST	24,790.72	0.117721	105		105	16	121
298 FAMILY COUNSELING	2,445.00	0.011610	10		10	2	12
595 COMMISSARY	272,847.18	1.295640	1,154		1,154	176	1,330
Schedule .4 Total for COUNTY ADMIN	21,058,874.08	100.000000	89,098		89,098	13,350	102,449

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, 2023
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	11,076		11,076	1,660	12,736
Schedule .4 Total for BUILDINGS & GROUNDS	100	100.000000	11,076		11,076	1,660	12,736

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

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2023
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	11,076		11,076	1,660	12,736
Schedule .4 Total for INFO SYSTEMS	100	100.000000	11,076		11,076	1,660	12,736

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

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2023
Schedule .5 - Allocation Summary
For Department 101-172 CONTROLLER

Receiving Department	Total	FINANCE	PERSONNEL	COUNTY ADMIN	BUILDINGS & GROUNDS
101-101 BOC	1,923	1,175	385	363	0
101-172 CONTROLLER	4,374	2,164	848	1,363	0
101-193 COST PLAN	36	12	0	24	0
101-215 CLERK	5,438	2,362	1,535	1,541	0
101-223 AUDIT	177	48	0	129	0
101-228 INFO SYSTEMS	19,041	3,069	932	2,303	0
101-229 COMPUTER	1,432	851	0	581	0
101-245 REMONUMENT	1,003	348	0	655	0
101-253 TREASURER	5,653	2,566	1,506	1,581	0
101-257 EQUALIZATN	4,486	1,978	946	1,561	0
101-261 RETIREES HOSPIT	3,341	156	0	3,185	0
101-262 ELECTIONS	472	348	18	106	0
101-265 BLDG/GRNDS	19,610	4,856	728	1,290	12,736
101-266 LEGAL SVCS	495	264	0	231	0
101-267 INSURANCE	1,666	84	0	1,582	0
101-271 BONDS	24	24	0	0	0
101-272 UNUSED DEPTS	240	240	0	0	0
101-277 JURY BOARD	422	348	14	60	0
101-283 CIRCUIT CT	26,342	21,933	1,670	2,740	0
101-285 JUVENILE CT	6,353	2,950	1,525	1,879	0
101-286 DISTRICT CT	12,333	6,511	2,706	3,116	0
101-289/215 FOC	8,294	2,854	2,483	2,958	0
101-294 PROBATE CT	6,638	2,758	1,690	2,190	0
101-296 PA	10,002	3,465	3,273	3,264	0
101-298 SUPPORT COORD	24	24	0	0	0
101-299 CRIME VICTIM COORD	2,915	1,655	484	777	0
101-301 SHERIFF	23,786	9,041	5,988	8,758	0
101-302 BALIFF/SECURITY	3,725	1,475	1,314	936	0
101-309 ORV ENF GRANT	1,195	875	144	175	0
101-331 MARINE	490	360	54	77	0
101-334 SNOWMOBILE	781	540	89	153	0
101-351 JAIL	32,193	6,427	10,174	15,593	0
101-430 ANIMAL CONT	5,422	2,422	1,447	1,553	0
101-442 DRAIN COMM	636	623	7	5	0
101-568 DD.SOIL CONS. DIST	139	12	0	127	0
101-601 HEALTH DEPT	144	144	0	0	0
101-631 SUB ABUSE	479	48	0	431	0
101-648 MED EXAMINE	1,466	767	63	636	0
101-649 MENTAL HEALTH	48	48	0	0	0
101-682 VETS AFFAIRS	2,582	1,822	388	372	0
101-710 COOP EXT	2,948	1,775	345	828	0
101-711 ROD	4,410	1,990	1,182	1,238	0
101-713 SURVEYORS OFFICE	1,109	863	133	112	0
101-714 PLAT BOOK	107	12	0	95	0
101-715 GIS	184	48	0	136	0
101-716 REGIONAL PLN CMTE	174	48	0	127	0
101-717 E.D.C.	12	12	0	0	0
101-719 RURAL BUS	290	144	0	146	0
103 SHERIFF SPECIAL PROJECTS	32	24	0	8	0
104 TRIDENT TASK FORCE	1,795	887	433	475	0
208 SHERIFF PARK PATROL	18	0	18	0	0
210 COUNTY AMBULANCE	2,892	240	0	2,652	0

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2023
Schedule .5 - Allocation Summary
For Department 101-172 CONTROLLER

Receiving Department	Total	FINANCE	PERSONNEL	COUNTY ADMIN	BUILDINGS & GROUNDS
211 EMERG SVCS	4,639	3,153	574	911	0
213 TITLE III	15	12	0	3	0
214 911 STATE TRAINING	467	276	83	108	0
216 COMM SVC FUND	1,173	791	218	164	0
217 STONEGARDEN	1,876	743	183	950	0
218 MENTAL HEALTH CT	2,745	2,206	69	470	0
221 HEALTH DEPT	12,027	84	0	11,943	0
225 CORRECTIONAL FACIL	483	336	0	147	0
230 RECYCLING	4,126	144	0	3,983	0
232 COMM CORRECTION	3,802	2,230	549	1,022	0
235 COMM ACTION	144	144	0	0	0
237 FIRST RESPONDER	272	180	0	92	0
238 SCHOOL RES OFFICER	2,807	1,331	523	953	0
249 BUILDING INSPECTIONS	3,396	2,182	603	611	0
251 50TH CIR CT PROB & PAR	875	851	0	24	0
252 DRUG CT - CIRCUIT	3,016	2,494	61	461	0
256 ROD AUTOMATION	442	312	0	130	0
257 DRUG FOREFITURE	475	336	0	139	0
259 CCSD SALVAGE VEH	27	24	0	3	0
260 MIDC FUND	11,557	6,391	2,210	2,957	0
261 911 EMS TELEPHONE	14,721	4,568	4,787	5,365	0
263 CONCEALED WEAPONS	41	36	0	5	0
264 LOCAL CORRECTNS	189	156	0	34	0
269 LAW LIBRARY	144	144	0	0	0
272 SHERIFF ROAD PATROL	1,804	1,031	773	0	0
273 ROAD PATROL OVERTIME	1,253	947	164	142	0
274 SHERIFF 302 TRAINING	146	132	0	14	0
277 HIGHWAY SAFETY	780	504	116	161	0
280 ANIMAL CONT MILLAGE	4,524	3,945	0	579	0
282 ARPA	144	144	0	0	0
285 ANML SHLTER DONATION	1,530	132	0	1,398	0
287 FIA	1,136	1,031	0	104	0
292 CCF - PROBATE	1,660	1,439	222	0	0
294 VETERAN'S TRUST	468	348	0	121	0
298 FAMILY COUNSELING	24	12	0	12	0
595 COMMISSARY	1,738	408	0	1,330	0
650 CENTRAL STORES	360	360	0	0	0
677 SELF INS-HEALTH	2,242	2,242	0	0	0
678 SELF INS-WC	84	84	0	0	0
737 OTH EMP BEN TRUST	72	72	0	0	0
OTHER	492	492	0	0	0
Direct Bill	0	0	0	0	0
Total	317,708	136,130	53,658	102,449	12,736

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2023
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	12,736
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
101-272 UNUSED DEPTS	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
101-298 SUPPORT COORD	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
101-714 PLAT BOOK	0
101-715 GIS	0
101-716 REGIONAL PLN CMTE	0
101-717 E.D.C.	0
101-719 RURAL BUS	0
103 SHERIFF SPECIAL PROJECTS	0
104 TRIDENT TASK FORCE	0
208 SHERIFF PARK PATROL	0
210 COUNTY AMBULANCE	0

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2023
Schedule .5 - Allocation Summary
For Department 101-172 CONTROLLER

Receiving Department	INFO SYSTEMS
211 EMERG SVCS	0
213 TITLE III	0
214 911 STATE TRAINING	0
216 COMM SVC FUND	0
217 STONEGARDEN	0
218 MENTAL HEALTH CT	0
221 HEALTH DEPT	0
225 CORRECTIONAL FACIL	0
230 RECYCLING	0
232 COMM CORRECTION	0
235 COMM ACTION	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
256 ROD AUTOMATION	0
257 DRUG FOREFITURE	0
259 CCSD SALVAGE VEH	0
260 MIDC FUND	0
261 911 EMS TELEPHONE	0
263 CONCEALED WEAPONS	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
294 VETERAN'S TRUST	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	12,736

**Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2023
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, 2023
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	32	5	36	
101-223 AUDIT		2	2	
101-253 TREASURER		10	10	
101-267 INSURANCE		42	42	
Total Allocated Additions:	32	60	91	91
Total To Be Allocated:	5,032	60		5,091

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2023
Schedule .3 - Costs Allocated By Activity
For Department 101-193 COST PLAN

	Total	G&A	COST PLAN
Other Expense & Cost			
801.000 PROF SVCS	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	32	32	0
Reallocate Admin Costs		(32)	32
Unallocated Costs	0	0	0
1st Allocation	5,032	0	5,032
Allocation Step 2			
Inbound - All Others	60	60	0
Reallocate Admin Costs		(60)	60
Unallocated Costs	0	0	0
2nd Allocation	60	0	60
Total For 101-193 COST PLAN			
Schedule .3 Total	5,091	0	5,091

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2023
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	5,032		5,032	60	5,091

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, 2023
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	5,091	5,091

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2023
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, 2023
Schedule .2 - Costs To Be Allocated
For Department 101-215 CLERK

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	316,135			316,135
Inbound Costs:				
BLDG DEPN	1,682		1,682	
EQUIP DEPN	1,611		1,611	
101-172 CONTROLLER	4,719	719	5,438	
101-193 COST PLAN	252	3	255	
101-215 CLERK		5,055	5,055	
101-223 AUDIT		464	464	
101-228 INFO SYSTEMS		14,151	14,151	
101-229 COMPUTER		3,867	3,867	
101-253 TREASURER		5,559	5,559	
101-261 RETIREES HOSPIT		18,746	18,746	
101-265 BLDG/GRNDS		15,198	15,198	
101-266 LEGAL SVCS		1,378	1,378	
101-267 INSURANCE		4,221	4,221	
101-901 RECORD COPY		682	682	
Total Allocated Additions:	8,263	70,044	78,307	78,307
Total To Be Allocated:	324,398	70,044		394,442

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2023
Schedule .3 - Costs Allocated By Activity
For Department 101-215 CLERK

	Total	G&A	MAIL	PHONE	GENERAL GOVT**
Wages & Benefits					
SALARIES & WAGES	200,730	0	31,896	37,657	131,177
FRINGE BENEFITS	104,978	0	16,681	19,694	68,603
Other Expense & Cost					
727.00 SUPPLIES	5,008	0	796	940	3,272
729.00 POSTAGE	2,645	0	420	496	1,729
802.00 DUES	290	0	46	54	190
831.00 EDUCATION TRNG	74	0	12	14	48
850.00 TELEPHONE	759	0	121	142	496
860.000 TRAVEL	275	0	44	52	179
931.00 MAINTENANCE	1,376	0	219	258	899
Departmental Total					
Expenditures Per Financial Statement	316,135				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	316,135	0	50,235	59,307	206,593
Allocation Step 1					
Inbound - BLDG DEPN: 319 COURTHOUSE	1,682	0	98	138	1,446
Inbound - EQUIP DEPN: EQUIP DEPN	1,611	727	0	884	0
Inbound - All Others	4,970	0	790	932	3,248
Reallocate Admin Costs		(727)	115	138	475
Unallocated Costs	(211,761)	0	0	0	(211,761)
1st Allocation	112,636	0	51,238	61,398	0
Allocation Step 2					
Inbound - All Others	70,044	0	11,130	13,140	45,774
Unallocated Costs	(45,774)	0	0	0	(45,774)
2nd Allocation	24,270	0	11,130	13,140	0
Total For 101-215 CLERK					
Schedule .3 Total	136,906	0	62,368	74,539	0

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2023
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	876.12	1.961888	1,005		1,005		1,005
101-215 CLERK	2,645.49	5.924024	3,035		3,035		3,035
101-228 INFO SYSTEMS	94.63	0.211904	109		109	26	134
101-253 TREASURER	3,377.79	7.563857	3,876		3,876	914	4,789
101-257 EQUALIZATN	354.30	0.793381	407		407	96	502
101-262 ELECTIONS	93.65	0.209710	107		107	25	133
101-277 JURY BOARD	8,249.35	18.472700	9,465		9,465	2,232	11,697
101-283 CIRCUIT CT	374.89	0.839488	430		430	101	532
101-285 JUVENILE CT	1,681.92	3.766309	1,930		1,930	455	2,385
101-286 DISTRICT CT	7,469.96	16.727419	8,571		8,571	2,021	10,592
101-289/215 FOC	7,050.38	15.787857	8,089		8,089	1,908	9,997
101-294 PROBATE CT	2,208.23	4.944871	2,534		2,534	597	3,131
101-296 PA	407.79	0.913161	468		468	110	578
101-299 CRIME VICTIM COORD	1,493.17	3.343643	1,713		1,713	404	2,117
101-301 SHERIFF	1,530.15	3.426452	1,756		1,756	414	2,170
101-430 ANIMAL CONT	20.82	0.046622	24		24	6	30
101-682 VETS AFFAIRS	51.54	0.115413	59		59	14	73
101-710 COOP EXT	1,937.75	4.339187	2,223		2,223	524	2,748
101-711 ROD	2,739.09	6.133621	3,143		3,143	741	3,884
211 EMERG SVCS	112.91	0.252838	130		130	31	160
249 BUILDING INSPECTIONS	25.69	0.057527	29		29	7	36
260 MIDC FUND	611.78	1.369954	702		702	166	867
261 911 EMS TELEPHONE	22.37	0.050093	26		26	6	32
280 ANIMAL CONT MILLAGE	1,227.21	2.748081	1,408		1,408	332	1,740
Schedule .4 Total for MAIL	44,656.98	100.000000	51,238		51,238	11,130	62,368

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, 2023
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	9	5.921053	3,635		3,635		3,635
101-215 CLERK	5	3.289474	2,020		2,020		2,020
101-228 INFO SYSTEMS	6	3.947368	2,424		2,424	571	2,995
101-253 TREASURER	5	3.289474	2,020		2,020	476	2,496
101-257 EQUALIZATN	5	3.289474	2,020		2,020	476	2,496
101-265 BLDG/GRNDS	1	0.657895	404		404	95	499
101-283 CIRCUIT CT	7	4.605263	2,828		2,828	667	3,494
101-285 JUVENILE CT	5	3.289474	2,020		2,020	476	2,496
101-286 DISTRICT CT	15	9.868421	6,059		6,059	1,428	7,487
101-289/215 FOC	6	3.947368	2,424		2,424	571	2,995
101-294 PROBATE CT	3	1.973684	1,212		1,212	286	1,497
101-296 PA	9	5.921053	3,635		3,635	857	4,492
101-299 CRIME VICTIM COORD	1	0.657895	404		404	95	499
101-301 SHERIFF	37	24.342105	14,946		14,946	3,523	18,469
101-682 VETS AFFAIRS	2	1.315789	808		808	190	998
101-710 COOP EXT	3	1.973684	1,212		1,212	286	1,497
101-711 ROD	6	3.947368	2,424		2,424	571	2,995
101-713 SURVEYORS OFFICE	1	0.657895	404		404	95	499
232 COMM CORRECTION	3	1.973684	1,212		1,212	286	1,497
238 SCHOOL RES OFFICER	1	0.657895	404		404	95	499
249 BUILDING INSPECTIONS	2	1.315789	808		808	190	998
251 50TH CIR CT PROB & PAR	8	5.263158	3,232		3,232	762	3,993
260 MIDC FUND	5	3.289474	2,020		2,020	476	2,496
261 911 EMS TELEPHONE	7	4.605263	2,828		2,828	667	3,494
Schedule .4 Total for PHONE	152	100.000000	61,398		61,398	13,140	74,539

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, 2023
Schedule .5 - Allocation Summary
For Department 101-215 CLERK

Receiving Department	Total	MAIL	PHONE
101-172 CONTROLLER	4,641	1,005	3,635
101-215 CLERK	5,055	3,035	2,020
101-228 INFO SYSTEMS	3,129	134	2,995
101-253 TREASURER	7,285	4,789	2,496
101-257 EQUALIZATN	2,998	502	2,496
101-262 ELECTIONS	133	133	0
101-265 BLDG/GRNDS	499	0	499
101-277 JURY BOARD	11,697	11,697	0
101-283 CIRCUIT CT	4,026	532	3,494
101-285 JUVENILE CT	4,881	2,385	2,496
101-286 DISTRICT CT	18,079	10,592	7,487
101-289/215 FOC	12,992	9,997	2,995
101-294 PROBATE CT	4,629	3,131	1,497
101-296 PA	5,071	578	4,492
101-299 CRIME VICTIM COORD	2,616	2,117	499
101-301 SHERIFF	20,639	2,170	18,469
101-430 ANIMAL CONT	30	30	0
101-682 VETS AFFAIRS	1,071	73	998
101-710 COOP EXT	4,245	2,748	1,497
101-711 ROD	6,879	3,884	2,995
101-713 SURVEYORS OFFICE	499	0	499
211 EMERG SVCS	160	160	0
232 COMM CORRECTION	1,497	0	1,497
238 SCHOOL RES OFFICER	499	0	499
249 BUILDING INSPECTIONS	1,035	36	998
251 50TH CIR CT PROB & PAR	3,993	0	3,993
260 MIDC FUND	3,363	867	2,496
261 911 EMS TELEPHONE	3,526	32	3,494
280 ANIMAL CONT MILLAGE	1,740	1,740	0
Direct Bill	0	0	0
Total	136,906	62,368	74,539

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2023
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, 2023
Schedule .2 - Costs To Be Allocated
For Department 101-223 AUDIT

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	26,449			26,449
Inbound Costs:				
101-172 CONTROLLER	154	23	177	
101-193 COST PLAN	201	3	204	
101-223 AUDIT		9	9	
101-253 TREASURER		41	41	
101-267 INSURANCE		225	225	
Total Allocated Additions:	355	301	656	656
Total To Be Allocated:	26,804	301		27,105

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2023
Schedule .3 - Costs Allocated By Activity
For Department 101-223 AUDIT

	Total	G&A	AUDIT
Other Expense & Cost			
801.000 PROF SVCS	26,449	0	26,449
Departmental Total			
Expenditures Per Financial Statement	26,449		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	26,449	0	26,449
Allocation Step 1			
Inbound - All Others	355	355	0
Reallocate Admin Costs		(355)	355
Unallocated Costs	0	0	0
1st Allocation	26,804	0	26,804
Allocation Step 2			
Inbound - All Others	301	301	0
Reallocate Admin Costs		(301)	301
Unallocated Costs	0	0	0
2nd Allocation	301	0	301
Total For 101-223 AUDIT			
Schedule .3 Total	27,105	0	27,105

**Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2023
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	98	0.861084	231		231	3	233
101-172 CONTROLLER	208	1.827607	490		490		490
101-193 COST PLAN	1	0.008787	2		2		2
101-215 CLERK	197	1.730955	464		464		464
101-223 AUDIT	4	0.035146	9		9		9
101-228 INFO SYSTEMS	256	2.249363	603		603	7	610
101-229 COMPUTER	71	0.623847	167		167	2	169
101-245 REMONUMENT	29	0.254811	68		68	1	69
101-253 TREASURER	214	1.880327	504		504	6	510
101-257 EQUALIZATN	165	1.449785	389		389	5	393
101-261 RETIREES HOSPIT	13	0.114225	31		31	0	31
101-262 ELECTIONS	29	0.254811	68		68	1	69
101-265 BLDG/GRNDS	405	3.558563	954		954	11	965
101-266 LEGAL SVCS	22	0.193305	52		52	1	52
101-267 INSURANCE	7	0.061506	16		16	0	17
101-271 BONDS	2	0.017573	5		5	0	5
101-272 UNUSED DEPTS	20	0.175731	47		47	1	48
101-277 JURY BOARD	29	0.254811	68		68	1	69
101-283 CIRCUIT CT	1,829	16.070643	4,308		4,308	52	4,360
101-285 JUVENILE CT	246	2.161497	579		579	7	586
101-286 DISTRICT CT	543	4.771110	1,279		1,279	15	1,294
101-289/215 FOC	238	2.091205	561		561	7	567
101-294 PROBATE CT	230	2.020912	542		542	6	548
101-296 PA	289	2.539320	681		681	8	689
101-298 SUPPORT COORD	2	0.017573	5		5	0	5
101-299 CRIME VICTIM COORD	138	1.212547	325		325	4	329
101-301 SHERIFF	754	6.625077	1,776		1,776	21	1,796
101-302 BALIFF/SECURITY	123	1.080749	290		290	3	293
101-309 ORV ENF GRANT	73	0.641420	172		172	2	174
101-331 MARINE	30	0.263597	71		71	1	71
101-334 SNOWMOBILE	45	0.395396	106		106	1	107
101-351 JAIL	536	4.709604	1,262		1,262	15	1,277
101-430 ANIMAL CONT	202	1.774888	476		476	6	481
101-442 DRAIN COMM	52	0.456902	122		122	1	124
101-568 DD.SOIL CONS. DIST	1	0.008787	2		2	0	2
101-601 HEALTH DEPT	12	0.105439	28		28	0	29
101-631 SUB ABUSE	4	0.035146	9		9	0	10
101-648 MED EXAMINE	64	0.562341	151		151	2	152
101-649 MENTAL HEALTH	4	0.035146	9		9	0	10
101-682 VETS AFFAIRS	152	1.335559	358		358	4	362
101-710 COOP EXT	148	1.300413	349		349	4	353
101-711 ROD	166	1.458571	391		391	5	396
101-713 SURVEYORS OFFICE	72	0.632633	170		170	2	172
101-714 PLAT BOOK	1	0.008787	2		2	0	2
101-715 GIS	4	0.035146	9		9	0	10
101-716 REGIONAL PLN CMTE	4	0.035146	9		9	0	10
101-717 E.D.C.	1	0.008787	2		2	0	2
101-719 RURAL BUS	12	0.105439	28		28	0	29
103 SHERIFF SPECIAL PROJECTS	2	0.017573	5		5	0	5
104 TRIDENT TASK FORCE	74	0.650206	174		174	2	176
210 COUNTY AMBULANCE	20	0.175731	47		47	1	48
211 EMERG SVCS	263	2.310869	619		619	7	627

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2023
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
213 TITLE III	1	0.008787	2		2	0	2
214 911 STATE TRAINING	23	0.202091	54		54	1	55
216 COMM SVC FUND	66	0.579914	155		155	2	157
217 STONEGARDEN	62	0.544768	146		146	2	148
218 MENTAL HEALTH CT	184	1.616730	433		433	5	438
221 HEALTH DEPT	7	0.061506	16		16	0	17
225 CORRECTIONAL FACIL	28	0.246024	66		66	1	67
230 RECYCLING	12	0.105439	28		28	0	29
232 COMM CORRECTION	186	1.634303	438		438	5	443
235 COMM ACTION	12	0.105439	28		28	0	29
237 FIRST RESPONDER	15	0.131799	35		35	0	36
238 SCHOOL RES OFFICER	111	0.975310	261		261	3	264
249 BUILDING INSPECTIONS	182	1.599156	429		429	5	434
251 50TH CIR CT PROB & PAR	71	0.623847	167		167	2	169
252 DRUG CT - CIRCUIT	208	1.827607	490		490	6	496
256 ROD AUTOMATION	26	0.228451	61		61	1	62
257 DRUG FOREFUTURE	28	0.246024	66		66	1	67
259 CCSD SALVAGE VEH	2	0.017573	5		5	0	5
260 MIDC FUND	533	4.683244	1,255		1,255	15	1,270
261 911 EMS TELEPHONE	381	3.347685	897		897	10	908
263 CONCEALED WEAPONS	3	0.026360	7		7	0	7
264 LOCAL CORRECTNS	13	0.114225	31		31	0	31
269 LAW LIBRARY	12	0.105439	28		28	0	29
272 SHERIFF ROAD PATROL	86	0.755645	203		203	2	205
273 ROAD PATROL OVERTIME	79	0.694139	186		186	2	188
274 SHERIFF 302 TRAINING	11	0.096652	26		26	0	26
277 HIGHWAY SAFETY	42	0.369036	99		99	1	100
280 ANIMAL CONT MILLAGE	329	2.890783	775		775	9	784
282 ARPA	12	0.105439	28		28	0	29
285 ANML SHLTR DONATION	11	0.096652	26		26	0	26
287 FIA	86	0.755645	203		203	2	205
292 CCF - PROBATE	120	1.054389	283		283	3	286
294 VETERAN'S TRUST	29	0.254811	68		68	1	69
298 FAMILY COUNSELING	1	0.008787	2		2	0	2
595 COMMISSARY	34	0.298744	80		80	1	81
650 CENTRAL STORES	30	0.263597	71		71	1	71
677 SELF INS-HEALTH	187	1.643089	440		440	5	446
678 SELF INS-WC	7	0.061506	16		16	0	17
737 OTH EMP BEN TRUST	6	0.052719	14		14	0	14
OTHER	41	0.360250	97		97	1	98
Schedule .4 Total for AUDIT	11,381	100.000000	26,804		26,804	301	27,105

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, 2023
Schedule .5 - Allocation Summary
For Department 101-223 AUDIT

Receiving Department	Total	AUDIT
101-101 BOC	233	233
101-172 CONTROLLER	490	490
101-193 COST PLAN	2	2
101-215 CLERK	464	464
101-223 AUDIT	9	9
101-228 INFO SYSTEMS	610	610
101-229 COMPUTER	169	169
101-245 REMONUMENT	69	69
101-253 TREASURER	510	510
101-257 EQUALIZATN	393	393
101-261 RETIREES HOSPIT	31	31
101-262 ELECTIONS	69	69
101-265 BLDG/GRNDS	965	965
101-266 LEGAL SVCS	52	52
101-267 INSURANCE	17	17
101-271 BONDS	5	5
101-272 UNUSED DEPTS	48	48
101-277 JURY BOARD	69	69
101-283 CIRCUIT CT	4,360	4,360
101-285 JUVENILE CT	586	586
101-286 DISTRICT CT	1,294	1,294
101-289/215 FOC	567	567
101-294 PROBATE CT	548	548
101-296 PA	689	689
101-298 SUPPORT COORD	5	5
101-299 CRIME VICTIM COORD	329	329
101-301 SHERIFF	1,796	1,796
101-302 BALIFF/SECURITY	293	293
101-309 ORV ENF GRANT	174	174
101-331 MARINE	71	71
101-334 SNOWMOBILE	107	107
101-351 JAIL	1,277	1,277
101-430 ANIMAL CONT	481	481
101-442 DRAIN COMM	124	124
101-568 DD.SOIL CONS. DIST	2	2
101-601 HEALTH DEPT	29	29
101-631 SUB ABUSE	10	10
101-648 MED EXAMINE	152	152
101-649 MENTAL HEALTH	10	10
101-682 VETS AFFAIRS	362	362
101-710 COOP EXT	353	353
101-711 ROD	396	396
101-713 SURVEYORS OFFICE	172	172
101-714 PLAT BOOK	2	2
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
103 SHERIFF SPECIAL PROJECTS	5	5
104 TRIDENT TASK FORCE	176	176
210 COUNTY AMBULANCE	48	48
211 EMERG SVCS	627	627

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2023
Schedule .5 - Allocation Summary
For Department 101-223 AUDIT

Receiving Department	Total	AUDIT
213 TITLE III	2	2
214 911 STATE TRAINING	55	55
216 COMM SVC FUND	157	157
217 STONEGARDEN	148	148
218 MENTAL HEALTH CT	438	438
221 HEALTH DEPT	17	17
225 CORRECTIONAL FACIL	67	67
230 RECYCLING	29	29
232 COMM CORRECTION	443	443
235 COMM ACTION	29	29
237 FIRST RESPONDER	36	36
238 SCHOOL RES OFFICER	264	264
249 BUILDING INSPECTIONS	434	434
251 50TH CIR CT PROB & PAR	169	169
252 DRUG CT - CIRCUIT	496	496
256 ROD AUTOMATION	62	62
257 DRUG FOREFITURE	67	67
259 CCSD SALVAGE VEH	5	5
260 MIDC FUND	1,270	1,270
261 911 EMS TELEPHONE	908	908
263 CONCEALED WEAPONS	7	7
264 LOCAL CORRECTNS	31	31
269 LAW LIBRARY	29	29
272 SHERIFF ROAD PATROL	205	205
273 ROAD PATROL OVERTIME	188	188
274 SHERIFF 302 TRAINING	26	26
277 HIGHWAY SAFETY	100	100
280 ANIMAL CONT MILLAGE	784	784
282 ARPA	29	29
285 ANML SHLTR DONATION	26	26
287 FIA	205	205
292 CCF - PROBATE	286	286
294 VETERAN'S TRUST	69	69
298 FAMILY COUNSELING	2	2
595 COMMISSARY	81	81
650 CENTRAL STORES	71	71
677 SELF INS-HEALTH	446	446
678 SELF INS-WC	17	17
737 OTH EMP BEN TRUST	14	14
OTHER	98	98
Direct Bill	0	0
Total	27,105	27,105

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2023
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, 2023
Schedule .2 - Costs To Be Allocated
For Department 101-228 INFO SYSTEMS

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	472,511			472,511
Inbound Costs:				
EQUIP DEPN	20,497		20,497	
101-172 CONTROLLER	16,547	2,494	19,041	
101-193 COST PLAN	604	8	612	
101-215 CLERK	2,532	597	3,129	
101-223 AUDIT	603	7	610	
101-228 INFO SYSTEMS		8,593	8,593	
101-229 COMPUTER		2,348	2,348	
101-253 TREASURER		2,692	2,692	
101-261 RETIREES HOSPIT		11,383	11,383	
101-266 LEGAL SVCS		837	837	
101-267 INSURANCE		4,013	4,013	
101-901 RECORD COPY		414	414	
Total Allocated Additions:	40,783	33,387	74,170	74,170
Total To Be Allocated:	513,294	33,387		546,681

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2023
Schedule .3 - Costs Allocated By Activity
For Department 101-228 INFO SYSTEMS

	Total	G&A	OPERATIONS	STATE OF MI OPS**
Wages & Benefits				
SALARIES & WAGES	121,890	0	121,890	0
FRINGE BENEFITS	82,705	0	82,705	0
Other Expense & Cost				
727.000 SUPPLIES	1,043	0	1,043	0
729.000 POSTAGE	95	0	95	0
730.000 COMP SUPPORT	263,000	0	197,213	65,787
801.000 PROF SVCS	15	0	15	0
802.000 DUES	490	0	490	0
850.000 TELEPHONE	734	0	734	0
860.000 TRAVEL	1,195	0	1,195	0
979.000 EQUIPMENT	1,344	0	1,344	0
Departmental Total				
Expenditures Per Financial Statement	472,511			
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost	472,511	0	406,724	65,787
Allocation Step 1				
Inbound - All Others	40,783	40,783	0	0
Reallocate Admin Costs		(40,783)	35,105	5,678
Unallocated Costs	(71,465)	0	0	(71,465)
1st Allocation	441,829	0	441,829	0
Allocation Step 2				
Inbound - All Others	33,387	33,387	0	0
Reallocate Admin Costs		(33,387)	28,738	4,648
Unallocated Costs	(4,648)	0	0	(4,648)
2nd Allocation	28,738	0	28,738	0
Total For 101-228 INFO SYSTEMS				
Schedule .3 Total	470,567	0	470,567	0

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2023
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	50,413.97	0.804390	3,554		3,554	249	3,803
101-172 CONTROLLER	127,764.80	2.038576	9,007		9,007		9,007
101-215 CLERK	200,729.92	3.202785	14,151		14,151		14,151
101-228 INFO SYSTEMS	121,890.49	1.944847	8,593		8,593		8,593
101-253 TREASURER	196,999.39	3.143261	13,888		13,888	973	14,861
101-257 EQUALIZATN	123,748.74	1.974497	8,724		8,724	611	9,335
101-262 ELECTIONS	2,405.77	0.038386	170		170	12	181
101-265 BLDG/GRNDS	95,186.32	1.518764	6,710		6,710	470	7,181
101-277 JURY BOARD	1,843.36	0.029412	130		130	9	139
101-283 CIRCUIT CT	218,396.33	3.484664	15,396		15,396	1,079	16,475
101-285 JUVENILE CT	199,380.23	3.181249	14,056		14,056	985	15,041
101-286 DISTRICT CT	353,932.29	5.647234	24,951		24,951	1,749	26,700
101-289/215 FOC DP	324,660.22	5.180178	22,888		22,888	1,604	24,491
101-294 PROBATE CT	221,066.28	3.527265	15,584		15,584	1,092	16,677
101-296 PA DP	428,035.30	6.829599	30,175		30,175	2,115	32,290
101-301 SHERIFF	783,053.64	12.494162	55,203		55,203	3,869	59,071
101-302 BALIFF/SECURITY	171,865.58	2.742234	12,116		12,116	849	12,965
101-309 ORV ENF GRANT	18,875.98	0.301179	1,331		1,331	93	1,424
101-331 MARINE	7,040.09	0.112330	496		496	35	531
101-334 SNOWMOBILE	11,618.91	0.185388	819		819	57	877
101-351 JAIL	1,330,330.47	21.226341	93,784		93,784	6,574	100,358
101-430 ANIMAL CONT	189,269.38	3.019924	13,343		13,343	935	14,278
101-442 DRAIN COMM	964.42	0.015388	68		68	5	73
101-648 MED EXAMINE	8,221.19	0.131175	580		580	41	620
101-682 VETS AFFAIRS	50,763.27	0.809963	3,579		3,579	251	3,829
101-710 COOP EXT	45,140.18	0.720243	3,182		3,182	223	3,405
101-711 ROD	154,589.60	2.466584	10,898		10,898	764	11,662
101-713 SURVEYORS OFFICE	17,431.27	0.278128	1,229		1,229	86	1,315
104 TRIDENT TASK FORCE	56,609.19	0.903239	3,991		3,991	280	4,270
208 SHERIFF PARK PATROL	2,415.03	0.038533	170		170	12	182
211 EMERG SVCS	75,030.32	1.197161	5,289		5,289	371	5,660
214 911 STATE TRAINING	10,863.82	0.173340	766		766	54	820
216 COMM SVC FUND	28,480.55	0.454427	2,008		2,008	141	2,148
217 STONEGARDEN	23,958.19	0.382269	1,689		1,689	118	1,807
232 COMM CORRECTION	71,861.74	1.146604	5,066		5,066	355	5,421
249 BUILDING INSPECTIONS	78,891.51	1.258769	5,562		5,562	390	5,951
252 DRUG CT - CIRCUIT	7,942.98	0.126736	560		560	39	599
260 MIDC FUND	288,997.25	4.611151	20,373		20,373	1,428	21,801
272 SHERIFF ROAD PATROL	101,040.62	1.612173	7,123		7,123	499	7,622
273 ROAD PATROL OVERTIME	21,472.19	0.342604	1,514		1,514	106	1,620
277 HIGHWAY SAFETY	15,193.54	0.242423	1,071		1,071	75	1,146
292 CCF - PROBATE	28,981.85	0.462425	2,043		2,043	143	2,186
Schedule .4 Total for OPERATIONS	6,267,356.17	100.000000	441,829		441,829	28,738	470,567

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, 2023
Schedule .5 - Allocation Summary
For Department 101-228 INFO SYSTEMS

Receiving Department	Total	OPERATIONS
101-101 BOC	3,803	3,803
101-172 CONTROLLER	9,007	9,007
101-215 CLERK	14,151	14,151
101-228 INFO SYSTEMS	8,593	8,593
101-253 TREASURER	14,861	14,861
101-257 EQUALIZATN	9,335	9,335
101-262 ELECTIONS	181	181
101-265 BLDG/GRNDS	7,181	7,181
101-277 JURY BOARD	139	139
101-283 CIRCUIT CT	16,475	16,475
101-285 JUVENILE CT	15,041	15,041
101-286 DISTRICT CT	26,700	26,700
101-289/215 FOC DP	24,491	24,491
101-294 PROBATE CT	16,677	16,677
101-296 PA DP	32,290	32,290
101-301 SHERIFF	59,071	59,071
101-302 BALIFF/SECURITY	12,965	12,965
101-309 ORV ENF GRANT	1,424	1,424
101-331 MARINE	531	531
101-334 SNOWMOBILE	877	877
101-351 JAIL	100,358	100,358
101-430 ANIMAL CONT	14,278	14,278
101-442 DRAIN COMM	73	73
101-648 MED EXAMINE	620	620
101-682 VETS AFFAIRS	3,829	3,829
101-710 COOP EXT	3,405	3,405
101-711 ROD	11,662	11,662
101-713 SURVEYORS OFFICE	1,315	1,315
104 TRIDENT TASK FORCE	4,270	4,270
208 SHERIFF PARK PATROL	182	182
211 EMERG SVCS	5,660	5,660
214 911 STATE TRAINING	820	820
216 COMM SVC FUND	2,148	2,148
217 STONEGARDEN	1,807	1,807
232 COMM CORRECTION	5,421	5,421
249 BUILDING INSPECTIONS	5,951	5,951
252 DRUG CT - CIRCUIT	599	599
260 MIDC FUND	21,801	21,801
272 SHERIFF ROAD PATROL	7,622	7,622
273 ROAD PATROL OVERTIME	1,620	1,620
277 HIGHWAY SAFETY	1,146	1,146
292 CCF - PROBATE	2,186	2,186
Direct Bill	0	0
Total	470,567	470,567

**Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2023
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, 2023
Schedule .2 - Costs To Be Allocated
For Department 101-229 COMPUTER

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	119,170			119,170
Inbound Costs:				
101-172 CONTROLLER	1,243	189	1,432	
101-193 COST PLAN	151	2	153	
101-223 AUDIT	167	2	169	
101-253 TREASURER		730	730	
101-267 INSURANCE		1,012	1,012	
Total Allocated Additions:	1,561	1,935	3,496	3,496
Total To Be Allocated:	120,731	1,935		122,666

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2023
Schedule .3 - Costs Allocated By Activity
For Department 101-229 COMPUTER

	Total	G&A	COMPUTER
Other Expense & Cost			
980.003 COMPUTERS	119,170	0	119,170
Departmental Total			
Expenditures Per Financial Statement	119,170		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	119,170	0	119,170
Allocation Step 1			
Inbound - All Others	1,561	1,561	0
Reallocate Admin Costs		(1,561)	1,561
Unallocated Costs	0	0	0
1st Allocation	120,731	0	120,731
Allocation Step 2			
Inbound - All Others	1,935	1,935	0
Reallocate Admin Costs		(1,935)	1,935
Unallocated Costs	0	0	0
2nd Allocation	1,935	0	1,935
Total For 101-229 COMPUTER			
Schedule .3 Total	122,666	0	122,666

**Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2023
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	50,413.97	0.804390	971		971	17	988
101-172 CONTROLLER	127,764.80	2.038576	2,461		2,461		2,461
101-215 CLERK	200,729.92	3.202785	3,867		3,867		3,867
101-228 INFO SYSTEMS	121,890.49	1.944847	2,348		2,348		2,348
101-253 TREASURER	196,999.39	3.143261	3,795		3,795	66	3,860
101-257 EQUALIZATN	123,748.74	1.974497	2,384		2,384	41	2,425
101-262 ELECTIONS	2,405.77	0.038386	46		46	1	47
101-265 BLDG/GRNDS	95,186.32	1.518764	1,834		1,834	32	1,865
101-277 JURY BOARD	1,843.36	0.029412	36		36	1	36
101-283 CIRCUIT CT	218,396.33	3.484664	4,207		4,207	73	4,280
101-285 JUVENILE CT	199,380.23	3.181249	3,841		3,841	66	3,907
101-286 DISTRICT CT	353,932.29	5.647234	6,818		6,818	118	6,936
101-289/215 FOC DP	324,660.22	5.180178	6,254		6,254	108	6,362
101-294 PROBATE CT	221,066.28	3.527265	4,258		4,258	74	4,332
101-296 PA DP	428,035.30	6.829599	8,245		8,245	142	8,388
101-301 SHERIFF	783,053.64	12.494162	15,084		15,084	261	15,345
101-302 BALIFF/SECURITY	171,865.58	2.742234	3,311		3,311	57	3,368
101-309 ORV ENF GRANT	18,875.98	0.301179	364		364	6	370
101-331 MARINE	7,040.09	0.112330	136		136	2	138
101-334 SNOWMOBILE	11,618.91	0.185388	224		224	4	228
101-351 JAIL	1,330,330.47	21.226341	25,627		25,627	443	26,070
101-430 ANIMAL CONT	189,269.38	3.019924	3,646		3,646	63	3,709
101-442 DRAIN COMM	964.42	0.015388	19		19	0	19
101-648 MED EXAMINE	8,221.19	0.131175	158		158	3	161
101-682 VETS AFFAIRS	50,763.27	0.809963	978		978	17	995
101-710 COOP EXT	45,140.18	0.720243	870		870	15	885
101-711 ROD	154,589.60	2.466584	2,978		2,978	51	3,029
101-713 SURVEYORS OFFICE	17,431.27	0.278128	336		336	6	342
104 TRIDENT TASK FORCE	56,609.19	0.903239	1,090		1,090	19	1,109
208 SHERIFF PARK PATROL	2,415.03	0.038533	47		47	1	47
211 EMERG SVCS	75,030.32	1.197161	1,445		1,445	25	1,470
214 911 STATE TRAINING	10,863.82	0.173340	209		209	4	213
216 COMM SVC FUND	28,480.55	0.454427	549		549	9	558
217 STONEGARDEN	23,958.19	0.382269	462		462	8	469
232 COMM CORRECTION	71,861.74	1.146604	1,384		1,384	24	1,408
249 BUILDING INSPECTIONS	78,891.51	1.258769	1,520		1,520	26	1,546
252 DRUG CT - CIRCUIT	7,942.98	0.126736	153		153	3	156
260 MIDC FUND	288,997.25	4.611151	5,567		5,567	96	5,663
272 SHERIFF ROAD PATROL	101,040.62	1.612173	1,946		1,946	34	1,980
273 ROAD PATROL OVERTIME	21,472.19	0.342604	414		414	7	421
277 HIGHWAY SAFETY	15,193.54	0.242423	293		293	5	298
292 CCF - PROBATE	28,981.85	0.462425	558		558	10	568
Schedule .4 Total for COMPUTER	6,267,356.17	100.000000	120,731		120,731	1,935	122,666

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, 2023
Schedule .5 - Allocation Summary
For Department 101-229 COMPUTER

Receiving Department	Total	COMPUTER
101-101 BOC	988	988
101-172 CONTROLLER	2,461	2,461
101-215 CLERK	3,867	3,867
101-228 INFO SYSTEMS	2,348	2,348
101-253 TREASURER	3,860	3,860
101-257 EQUALIZATN	2,425	2,425
101-262 ELECTIONS	47	47
101-265 BLDG/GRNDS	1,865	1,865
101-277 JURY BOARD	36	36
101-283 CIRCUIT CT	4,280	4,280
101-285 JUVENILE CT	3,907	3,907
101-286 DISTRICT CT	6,936	6,936
101-289/215 FOC DP	6,362	6,362
101-294 PROBATE CT	4,332	4,332
101-296 PA DP	8,388	8,388
101-301 SHERIFF	15,345	15,345
101-302 BALIFF/SECURITY	3,368	3,368
101-309 ORV ENF GRANT	370	370
101-331 MARINE	138	138
101-334 SNOWMOBILE	228	228
101-351 JAIL	26,070	26,070
101-430 ANIMAL CONT	3,709	3,709
101-442 DRAIN COMM	19	19
101-648 MED EXAMINE	161	161
101-682 VETS AFFAIRS	995	995
101-710 COOP EXT	885	885
101-711 ROD	3,029	3,029
101-713 SURVEYORS OFFICE	342	342
104 TRIDENT TASK FORCE	1,109	1,109
208 SHERIFF PARK PATROL	47	47
211 EMERG SVCS	1,470	1,470
214 911 STATE TRAINING	213	213
216 COMM SVC FUND	558	558
217 STONEGARDEN	469	469
232 COMM CORRECTION	1,408	1,408
249 BUILDING INSPECTIONS	1,546	1,546
252 DRUG CT - CIRCUIT	156	156
260 MIDC FUND	5,663	5,663
272 SHERIFF ROAD PATROL	1,980	1,980
273 ROAD PATROL OVERTIME	421	421
277 HIGHWAY SAFETY	298	298
292 CCF - PROBATE	568	568
Direct Bill	0	0
Total	122,666	122,666

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2023
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, 2023
Schedule .2 - Costs To Be Allocated
For Department 101-253 TREASURER

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	324,289			324,289
Cost Adjustments:				
101-000-626.253 TREAS SVCS	-8,908			
Total Departmental Cost Adjustments:	-8,908			-8,908
Inbound Costs:				
BLDG DEPN	1,331		1,331	
101-172 CONTROLLER	4,905	748	5,653	
101-193 COST PLAN	704	10	714	
101-215 CLERK	5,895	1,390	7,285	
101-223 AUDIT	504	6	510	
101-228 INFO SYSTEMS	13,888	973	14,861	
101-229 COMPUTER	3,795	66	3,860	
101-253 TREASURER		6,525	6,525	
101-261 RETIREES HOSPIT		18,398	18,398	
101-265 BLDG/GRNDS		12,026	12,026	
101-266 LEGAL SVCS		1,353	1,353	
101-267 INSURANCE		3,970	3,970	
101-901 RECORD COPY		670	670	
Total Allocated Additions:	31,022	46,133	77,155	77,155
Total To Be Allocated:	346,403	46,133		392,536

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2023
Schedule .3 - Costs Allocated By Activity
For Department 101-253 TREASURER

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

SALARIES & WAGES	196,999	0	108,330	88,669
FRINGE BENEFITS	113,260	0	62,282	50,978
Other Expense & Cost				

727.000 SUPPLIES	2,724	0	1,498	1,226
728.000 BINDERS	254	0	0	254
729.000 POSTAGE	3,378	0	1,858	1,520
731.000 MICROFILM	494	0	272	222
801.000 PROF SVCS	4,203	0	2,311	1,892
802.000 DUES	25	0	14	11
815.000 BANK FEES	1,987	0	1,093	894
850.000 TELEPHONE	527	0	290	237
861.000 CONVENTION/SEMINAR	438	0	241	197
AUDIT RECONCILIATION	0	0	0	0
Departmental Total				

Expenditures Per Financial Statement	324,289			
Deductions				

*Total Disallowed Costs	0	0	0	0
Cost Adjustments				

101-000-626.253 TREAS SVCS	(8,908)	0	(4,899)	(4,009)
Functional Cost	315,381	0	173,290	142,091
Allocation Step 1				

Inbound - All Others	31,022	0	17,059	13,963
Reallocate Admin Costs		0	0	0
Unallocated Costs	(156,054)	0	0	(156,054)
1st Allocation	190,349	0	190,349	0
Allocation Step 2				

Inbound - All Others	46,133	0	25,368	20,764
Unallocated Costs	(20,764)	0	0	(20,764)
2nd Allocation	25,368	0	25,368	0
Total For 101-253 TREASURER				

Schedule .3 Total	215,717	0	215,717	0

**Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2023
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	98	0.529043	1,007		1,007	148	1,155
101-172 CONTROLLER	215	1.160656	2,209		2,209		2,209
101-193 COST PLAN	1	0.005398	10		10		10
101-215 CLERK	541	2.920536	5,559		5,559		5,559
101-223 AUDIT	4	0.021594	41		41		41
101-228 INFO SYSTEMS	262	1.414381	2,692		2,692		2,692
101-229 COMPUTER	71	0.383287	730		730		730
101-245 REMONUMENT	33	0.178147	339		339	50	389
101-253 TREASURER	635	3.427985	6,525		6,525		6,525
101-257 EQUALIZATN	198	1.068884	2,035		2,035	299	2,334
101-261 RETIREES HOSPIT	13	0.070179	134		134	20	153
101-262 ELECTIONS	38	0.205139	390		390	57	448
101-265 BLDG/GRNDS	406	2.191751	4,172		4,172	613	4,785
101-266 LEGAL SVCS	22	0.118765	226		226	33	259
101-267 INSURANCE	7	0.037789	72		72	11	82
101-271 BONDS	2	0.010797	21		21	3	24
101-272 UNUSED DEPTS	20	0.107968	206		206	30	236
101-277 JURY BOARD	29	0.156554	298		298	44	342
101-283 CIRCUIT CT	2,297	12.400131	23,604		23,604	3,473	27,077
101-285 JUVENILE CT	246	1.328007	2,528		2,528	372	2,899
101-286 DISTRICT CT	1,071	5.781689	11,005		11,005	1,618	12,623
101-289/215 FOC	423	2.283524	4,347		4,347	639	4,986
101-294 PROBATE CT	451	2.434679	4,634		4,634	681	5,316
101-296 PA	347	1.873246	3,566		3,566	524	4,090
101-298 SUPPORT COORD	2	0.010797	21		21	3	24
101-299 CRIME VICTIM COORD	359	1.938026	3,689		3,689	542	4,231
101-301 SHERIFF	951	5.133880	9,772		9,772	1,436	11,209
101-302 BALIFF/SECURITY	123	0.664003	1,264		1,264	186	1,450
101-309 ORV ENF GRANT	81	0.437271	832		832	122	955
101-331 MARINE	33	0.178147	339		339	50	389
101-334 SNOWMOBILE	47	0.253725	483		483	71	554
101-351 JAIL	544	2.936731	5,590		5,590	822	6,412
101-430 ANIMAL CONT	376	2.029799	3,864		3,864	568	4,432
101-442 DRAIN COMM	52	0.280717	534		534	79	613
101-568 DD.SOIL CONS. DIST	1	0.005398	10		10	1	12
101-601 HEALTH DEPT	12	0.064781	123		123	18	141
101-631 SUB ABUSE	4	0.021594	41		41	6	47
101-648 MED EXAMINE	64	0.345498	658		658	97	754
101-649 MENTAL HEALTH	4	0.021594	41		41	6	47
101-682 VETS AFFAIRS	152	0.820557	1,562		1,562	230	1,791
101-710 COOP EXT	148	0.798964	1,521		1,521	224	1,744
101-711 ROD	814	4.394299	8,365		8,365	1,229	9,594
101-713 SURVEYORS OFFICE	72	0.388685	740		740	109	849
101-714 PLAT BOOK	1	0.005398	10		10	1	12
101-715 GIS	4	0.021594	41		41	6	47
101-716 REGIONAL PLN CMTE	4	0.021594	41		41	6	47
101-717 E.D.C.	1	0.005398	10		10	1	12
101-719 RURAL BUS	12	0.064781	123		123	18	141
103 SHERIFF SPECIAL PROJECTS	3	0.016195	31		31	4	35
104 TRIDENT TASK FORCE	75	0.404880	771		771	113	884
210 COUNTY AMBULANCE	20	0.107968	206		206	30	236
211 EMERG SVCS	296	1.597927	3,042		3,042	447	3,489

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2023
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
213 TITLE III	2	0.010797	21		21	3	24
214 911 STATE TRAINING	25	0.134960	257		257	38	295
216 COMM SVC FUND	79	0.426474	812		812	119	931
217 STONEGARDEN	93	0.502051	956		956	140	1,096
218 MENTAL HEALTH CT	221	1.193047	2,271		2,271	334	2,605
221 HEALTH DEPT	69	0.372490	709		709	104	813
225 CORRECTIONAL FACIL	37	0.199741	380		380	56	436
230 RECYCLING	12	0.064781	123		123	18	141
232 COMM CORRECTION	198	1.068884	2,035		2,035	299	2,334
235 COMM ACTION	12	0.064781	123		123	18	141
237 FIRST RESPONDER	23	0.124163	236		236	35	271
238 SCHOOL RES OFFICER	117	0.631613	1,202		1,202	177	1,379
249 BUILDING INSPECTIONS	214	1.155258	2,199		2,199	323	2,522
251 50TH CIR CT PROB & PAR	155	0.836752	1,593		1,593	234	1,827
252 DRUG CT - CIRCUIT	278	1.500756	2,857		2,857	420	3,277
253 DRUG CT - DISTRICT	2	0.010797	21		21	3	24
256 ROD AUTOMATION	338	1.824660	3,473		3,473	510	3,984
257 DRUG FOREFUTURE	45	0.242928	462		462	68	530
259 CCSD SALVAGE VEH	8	0.043187	82		82	12	94
260 MIDC FUND	558	3.012308	5,734		5,734	843	6,577
261 911 EMS TELEPHONE	525	2.834161	5,395		5,395	793	6,188
264 LOCAL CORRECTNS	17	0.091773	175		175	26	200
269 LAW LIBRARY	14	0.075578	144		144	21	165
272 SHERIFF ROAD PATROL	92	0.496653	945		945	139	1,084
273 ROAD PATROL OVERTIME	113	0.610019	1,161		1,161	171	1,332
274 SHERIFF 302 TRAINING	13	0.070179	134		134	20	153
277 HIGHWAY SAFETY	47	0.253725	483		483	71	554
280 ANIMAL CONT MILLAGE	331	1.786871	3,401		3,401	500	3,901
282 ARPA	12	0.064781	123		123	18	141
285 ANML SHLTER DONATION	170	0.917728	1,747		1,747	257	2,004
287 FIA	88	0.475059	904		904	133	1,037
292 CCF - PROBATE	163	0.879940	1,675		1,675	246	1,921
296 HUD MSC GRANT	1	0.005398	10		10	1	12
298 FAMILY COUNSELING	114	0.615418	1,171		1,171	172	1,344
595 COMMISSARY	53	0.286115	545		545	80	625
650 CENTRAL STORES	46	0.248326	473		473	69	542
677 SELF INS-HEALTH	344	1.857050	3,535		3,535	520	4,054
678 SELF INS-WC	41	0.221334	421		421	62	483
737 OTH EMP BEN TRUST	14	0.075578	144		144	21	165
OTHER	2,155	11.633556	22,144		22,144	3,255	25,399
Schedule .4 Total for ACCOUNTING	18,524	100.000000	190,349		190,349	25,368	215,717

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, 2023
Schedule .5 - Allocation Summary
For Department 101-253 TREASURER

Receiving Department	Total	ACCOUNTING
101-101 BOC	1,155	1,155
101-172 CONTROLLER	2,209	2,209
101-193 COST PLAN	10	10
101-215 CLERK	5,559	5,559
101-223 AUDIT	41	41
101-228 INFO SYSTEMS	2,692	2,692
101-229 COMPUTER	730	730
101-245 REMONUMENT	389	389
101-253 TREASURER	6,525	6,525
101-257 EQUALIZATN	2,334	2,334
101-261 RETIREES HOSPIT	153	153
101-262 ELECTIONS	448	448
101-265 BLDG/GRNDS	4,785	4,785
101-266 LEGAL SVCS	259	259
101-267 INSURANCE	82	82
101-271 BONDS	24	24
101-272 UNUSED DEPTS	236	236
101-277 JURY BOARD	342	342
101-283 CIRCUIT CT	27,077	27,077
101-285 JUVENILE CT	2,899	2,899
101-286 DISTRICT CT	12,623	12,623
101-289/215 FOC	4,986	4,986
101-294 PROBATE CT	5,316	5,316
101-296 PA	4,090	4,090
101-298 SUPPORT COORD	24	24
101-299 CRIME VICTIM COORD	4,231	4,231
101-301 SHERIFF	11,209	11,209
101-302 BALIFF/SECURITY	1,450	1,450
101-309 ORV ENF GRANT	955	955
101-331 MARINE	389	389
101-334 SNOWMOBILE	554	554
101-351 JAIL	6,412	6,412
101-430 ANIMAL CONT	4,432	4,432
101-442 DRAIN COMM	613	613
101-568 DD.SOIL CONS. DIST	12	12
101-601 HEALTH DEPT	141	141
101-631 SUB ABUSE	47	47
101-648 MED EXAMINE	754	754
101-649 MENTAL HEALTH	47	47
101-682 VETS AFFAIRS	1,791	1,791
101-710 COOP EXT	1,744	1,744
101-711 ROD	9,594	9,594
101-713 SURVEYORS OFFICE	849	849
101-714 PLAT BOOK	12	12
101-715 GIS	47	47
101-716 REGIONAL PLN CMTE	47	47
101-717 E.D.C.	12	12
101-719 RURAL BUS	141	141
103 SHERIFF SPECIAL PROJECTS	35	35
104 TRIDENT TASK FORCE	884	884
210 COUNTY AMBULANCE	236	236
211 EMERG SVCS	3,489	3,489

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2023
Schedule .5 - Allocation Summary
For Department 101-253 TREASURER

Receiving Department	Total	ACCOUNTING
213 TITLE III	24	24
214 911 STATE TRAINING	295	295
216 COMM SVC FUND	931	931
217 STONEGARDEN	1,096	1,096
218 MENTAL HEALTH CT	2,605	2,605
221 HEALTH DEPT	813	813
225 CORRECTIONAL FACIL	436	436
230 RECYCLING	141	141
232 COMM CORRECTION	2,334	2,334
235 COMM ACTION	141	141
237 FIRST RESPONDER	271	271
238 SCHOOL RES OFFICER	1,379	1,379
249 BUILDING INSPECTIONS	2,522	2,522
251 50TH CIR CT PROB & PAR	1,827	1,827
252 DRUG CT - CIRCUIT	3,277	3,277
253 DRUG CT - DISTRICT	24	24
256 ROD AUTOMATION	3,984	3,984
257 DRUG FOREFITURE	530	530
259 CCSD SALVAGE VEH	94	94
260 MIDC FUND	6,577	6,577
261 911 EMS TELEPHONE	6,188	6,188
264 LOCAL CORRECTNS	200	200
269 LAW LIBRARY	165	165
272 SHERIFF ROAD PATROL	1,084	1,084
273 ROAD PATROL OVERTIME	1,332	1,332
274 SHERIFF 302 TRAINING	153	153
277 HIGHWAY SAFETY	554	554
280 ANIMAL CONT MILLAGE	3,901	3,901
282 ARPA	141	141
285 ANML SHLTR DONATION	2,004	2,004
287 FIA	1,037	1,037
292 CCF - PROBATE	1,921	1,921
296 HUD MSC GRANT	12	12
298 FAMILY COUNSELING	1,344	1,344
595 COMMISSARY	625	625
650 CENTRAL STORES	542	542
677 SELF INS-HEALTH	4,054	4,054
678 SELF INS-WC	483	483
737 OTH EMP BEN TRUST	165	165
OTHER	25,399	25,399
Direct Bill	0	0
Total	215,717	215,717

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2023
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, 2023
Schedule .2 - Costs To Be Allocated
For Department 101-261 RETIREES HOSPIT

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	653,348			653,348
Inbound Costs:				
101-172 CONTROLLER	2,899	441	3,341	
101-193 COST PLAN	503	7	510	
101-223 AUDIT	31	0	31	
101-253 TREASURER	134	20	153	
101-267 INSURANCE		5,549	5,549	
Total Allocated Additions:	3,567	6,017	9,584	9,584
Total To Be Allocated:	656,915	6,017		662,932

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2023
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	653,348	0	653,348
Departmental Total			
Expenditures Per Financial Statement	653,348		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	653,348	0	653,348
Allocation Step 1			
Inbound - All Others	3,567	3,567	0
Reallocate Admin Costs		(3,567)	3,567
Unallocated Costs	0	0	0
1st Allocation	656,915	0	656,915
Allocation Step 2			
Inbound - All Others	6,017	6,017	0
Reallocate Admin Costs		(6,017)	6,017
Unallocated Costs	0	0	0
2nd Allocation	6,017	0	6,017
Total For 101-261 RETIREES HOSPIT			
Schedule .3 Total	662,932	0	662,932

**Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2023
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	50,413.97	0.716703	4,708		4,708	47	4,756
101-172 CONTROLLER	127,764.80	1.816350	11,932		11,932		11,932
101-215 CLERK	200,729.92	2.853649	18,746		18,746		18,746
101-228 INFO SYSTEMS	121,890.49	1.732839	11,383		11,383		11,383
101-253 TREASURER	196,999.39	2.800614	18,398		18,398		18,398
101-257 EQUALIZATN	123,748.74	1.759257	11,557		11,557	117	11,673
101-262 ELECTIONS	2,405.77	0.034201	225		225	2	227
101-265 BLDG/GRNDS	95,186.32	1.353203	8,889		8,889	90	8,979
101-277 JURY BOARD	1,843.36	0.026206	172		172	2	174
101-283 CIRCUIT CT	218,396.33	3.104801	20,396		20,396	206	20,602
101-285 JUVENILE CT	199,380.23	2.834461	18,620		18,620	188	18,808
101-286 DISTRICT CT	353,932.29	5.031629	33,054		33,054	333	33,387
101-289/215 FOC	324,660.22	4.615486	30,320		30,320	306	30,626
101-294 PROBATE CT	221,066.28	3.142758	20,645		20,645	208	20,854
101-296 PA	428,035.30	6.085104	39,974		39,974	403	40,377
101-299 CRIME VICTIM COORD	63,309.62	0.900032	5,912		5,912	60	5,972
101-301 SHERIFF	783,053.64	11.132172	73,129		73,129	738	73,867
101-302 BALIFF/SECURITY	171,865.58	2.443303	16,050		16,050	162	16,212
101-309 ORV ENF GRANT	18,875.98	0.268348	1,763		1,763	18	1,781
101-331 MARINE	7,040.09	0.100084	657		657	7	664
101-334 SNOWMOBILE	11,618.91	0.165179	1,085		1,085	11	1,096
101-351 JAIL	1,330,330.47	18.912454	124,239		124,239	1,254	125,493
101-430 ANIMAL CONT	189,269.38	2.690721	17,676		17,676	178	17,854
101-442 DRAIN COMM	964.42	0.013711	90		90	1	91
101-648 MED EXAMINE	8,221.19	0.116875	768		768	8	775
101-682 VETS AFFAIRS	50,763.27	0.721669	4,741		4,741	48	4,789
101-710 COOP EXT	45,140.18	0.641729	4,216		4,216	43	4,258
101-711 ROD	154,589.60	2.197701	14,437		14,437	146	14,583
101-713 SURVEYORS OFFICE	17,431.27	0.247809	1,628		1,628	16	1,644
104 TRIDENT TASK FORCE	56,609.19	0.804777	5,287		5,287	53	5,340
208 SHERIFF PARK PATROL	2,415.03	0.034333	226		226	2	228
211 EMERG SVCS	75,030.32	1.066658	7,007		7,007	71	7,078
214 911 STATE TRAINING	10,863.82	0.154444	1,015		1,015	10	1,025
216 COMM SVC FUND	28,480.55	0.404890	2,660		2,660	27	2,687
217 STONEGARDEN	23,958.19	0.340598	2,237		2,237	23	2,260
218 MENTAL HEALTH CT	9,015.79	0.128172	842		842	8	850
232 COMM CORRECTION	71,861.74	1.021612	6,711		6,711	68	6,779
238 SCHOOL RES OFFICER	68,428.93	0.972810	6,391		6,391	64	6,455
249 BUILDING INSPECTIONS	78,891.51	1.121550	7,368		7,368	74	7,442
252 DRUG CT - CIRCUIT	7,942.98	0.112920	742		742	7	749
260 MIDC FUND	288,997.25	4.108489	26,989		26,989	272	27,262
261 911 EMS TELEPHONE	626,039.36	8.900000	58,465		58,465	590	59,055
272 SHERIFF ROAD PATROL	101,040.62	1.436430	9,436		9,436	95	9,531
273 ROAD PATROL OVERTIME	21,472.19	0.305256	2,005		2,005	20	2,025
277 HIGHWAY SAFETY	15,193.54	0.215997	1,419		1,419	14	1,433
292 CCF - PROBATE	28,981.85	0.412016	2,707		2,707	27	2,734
Schedule .4 Total for RETIRE HOSP INS	7,034,149.87	100.000000	656,915		656,915	6,017	662,932

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

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2023
Schedule .5 - Allocation Summary
For Department 101-261 RETIREES HOSPIT

Receiving Department	Total	RETIRE HOSP INS
101-101 BOC	4,756	4,756
101-172 CONTROLLER	11,932	11,932
101-215 CLERK	18,746	18,746
101-228 INFO SYSTEMS	11,383	11,383
101-253 TREASURER	18,398	18,398
101-257 EQUALIZATN	11,673	11,673
101-262 ELECTIONS	227	227
101-265 BLDG/GRNDS	8,979	8,979
101-277 JURY BOARD	174	174
101-283 CIRCUIT CT	20,602	20,602
101-285 JUVENILE CT	18,808	18,808
101-286 DISTRICT CT	33,387	33,387
101-289/215 FOC	30,626	30,626
101-294 PROBATE CT	20,854	20,854
101-296 PA	40,377	40,377
101-299 CRIME VICTIM COORD	5,972	5,972
101-301 SHERIFF	73,867	73,867
101-302 BALIFF/SECURITY	16,212	16,212
101-309 ORV ENF GRANT	1,781	1,781
101-331 MARINE	664	664
101-334 SNOWMOBILE	1,096	1,096
101-351 JAIL	125,493	125,493
101-430 ANIMAL CONT	17,854	17,854
101-442 DRAIN COMM	91	91
101-648 MED EXAMINE	775	775
101-682 VETS AFFAIRS	4,789	4,789
101-710 COOP EXT	4,258	4,258
101-711 ROD	14,583	14,583
101-713 SURVEYORS OFFICE	1,644	1,644
104 TRIDENT TASK FORCE	5,340	5,340
208 SHERIFF PARK PATROL	228	228
211 EMERG SVCS	7,078	7,078
214 911 STATE TRAINING	1,025	1,025
216 COMM SVC FUND	2,687	2,687
217 STONEGARDEN	2,260	2,260
218 MENTAL HEALTH CT	850	850
232 COMM CORRECTION	6,779	6,779
238 SCHOOL RES OFFICER	6,455	6,455
249 BUILDING INSPECTIONS	7,442	7,442
252 DRUG CT - CIRCUIT	749	749
260 MIDC FUND	27,262	27,262
261 911 EMS TELEPHONE	59,055	59,055
272 SHERIFF ROAD PATROL	9,531	9,531
273 ROAD PATROL OVERTIME	2,025	2,025
277 HIGHWAY SAFETY	1,433	1,433
292 CCF - PROBATE	2,734	2,734
Direct Bill	0	0
Total	662,932	662,932

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2023
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, 2023
Schedule .2 - Costs To Be Allocated
For Department 101-265 BLDG/GRNDS

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	264,693			264,693
Inbound Costs:				
BLDG DEPN	251		251	
101-172 CONTROLLER	17,041	2,569	19,610	
101-193 COST PLAN	704	10	714	
101-215 CLERK	404	95	499	
101-223 AUDIT	954	11	965	
101-228 INFO SYSTEMS	6,710	470	7,181	
101-229 COMPUTER	1,834	32	1,865	
101-253 TREASURER	4,172	613	4,785	
101-261 RETIREES HOSPIT	8,889	90	8,979	
101-265 BLDG/GRNDS		2,273	2,273	
101-266 LEGAL SVCS		654	654	
101-267 INSURANCE		2,478	2,478	
101-901 RECORD COPY		323	323	
Total Allocated Additions:	40,960	9,618	50,578	50,578
Total To Be Allocated:	305,653	9,618		315,271

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2023
Schedule .3 - Costs Allocated By Activity
For Department 101-265 BLDG/GRNDS

	Total	G&A	COURTHOUSE	COUNTY BLDG
Wages & Benefits				

SALARIES & WAGES	95,186	0	48,792	46,394
FRINGE BENEFITS	18,509	0	9,488	9,021
Other Expense & Cost				

776.000 JANITORIAL	10,904	0	5,589	5,315
850.000 TELEPHONE	130	0	67	63
920.000 UTIL CTHSE	38,901	0	38,901	0
920.325 UTIL CITY CO	78,792	0	0	78,792
931.000 MAINTENANCE	14,034	0	6,881	7,153
931.325 MAINT/SUPPLIES CITY CO	(367)	0	0	(367)
937.000 MTCE CTHSE	6,363	0	6,363	0
979.000 EQUIPMENT	2,241	0	1,149	1,092
Departmental Total				

Expenditures Per Financial Statement	264,693			
Deductions				

*Total Disallowed Costs	0	0	0	0
Functional Cost	264,693	0	117,230	147,463
Allocation Step 1				

Inbound - All Others	40,960	0	20,996	19,964
Reallocate Admin Costs		0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	305,653	0	138,226	167,427
Allocation Step 2				

Inbound - All Others	9,618	0	4,931	4,687
2nd Allocation	9,618	0	4,931	4,687
Total For 101-265 BLDG/GRNDS				

Schedule .3 Total	315,271	0	143,157	172,114

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2023
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	7,741		7,741		7,741
101-215 CLERK	1,284	10.995033	15,198		15,198		15,198
101-253 TREASURER	1,016	8.700120	12,026		12,026		12,026
101-257 EQUALIZATN	458	3.921904	5,421		5,421	265	5,686
101-265 BLDG/GRNDS	192	1.644117	2,273		2,273		2,273
101-283 CIRCUIT CT	2,636	22.572359	31,201		31,201	1,524	32,725
101-294 PROBATE CT	1,535	13.144374	18,169		18,169	887	19,056
101-442 DRAIN COMM	1,154	9.881829	13,659		13,659	667	14,326
101-682 VETS AFFAIRS	1,153	9.873266	13,647		13,647	666	14,314
101-711 ROD	1,025	8.777188	12,132		12,132	592	12,725
101-901 RECORD COPY	75	0.642233	888		888	43	931
251 50TH CIR CT PROB & PAR	496	4.247303	5,871		5,871	287	6,157
Schedule .4 Total for COURTHOUSE	11,678	100.000000	138,226		138,226	4,931	143,157

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, 2023
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	50,269		50,269	1,407	51,677
101-289/215 FOC	1,115	9.184514	15,377		15,377	430	15,808
101-296 PA	2,000	16.474465	27,583		27,583	772	28,355
101-301 SHERIFF	3,265	26.894563	45,029		45,029	1,261	46,289
232 COMM CORRECTION	1,020	8.401977	14,067		14,067	394	14,461
260 MIDC FUND	1,030	8.484349	14,205		14,205	398	14,603
269 LAW LIBRARY	65	0.535420	896		896	25	921
Schedule .4 Total for COUNTY BLDG	12,140	100.000000	167,427		167,427	4,687	172,114

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, 2023
Schedule .5 - Allocation Summary
For Department 101-265 BLDG/GRNDS

Receiving Department	Total	COURTHOUSE	COUNTY BLDG
101-172 CONTROLLER	7,741	7,741	0
101-215 CLERK	15,198	15,198	0
101-253 TREASURER	12,026	12,026	0
101-257 EQUALIZATN	5,686	5,686	0
101-265 BLDG/GRNDS	2,273	2,273	0
101-283 CIRCUIT CT	32,725	32,725	0
101-286 DISTRICT CT	51,677	0	51,677
101-289/215 FOC	15,808	0	15,808
101-294 PROBATE CT	19,056	19,056	0
101-296 PA	28,355	0	28,355
101-301 SHERIFF	46,289	0	46,289
101-442 DRAIN COMM	14,326	14,326	0
101-682 VETS AFFAIRS	14,314	14,314	0
101-711 ROD	12,725	12,725	0
101-901 RECORD COPY	931	931	0
232 COMM CORRECTION	14,461	0	14,461
251 50TH CIR CT PROB & PAR	6,157	6,157	0
260 MIDC FUND	14,603	0	14,603
269 LAW LIBRARY	921	0	921
Direct Bill	0	0	0
Total	315,271	143,157	172,114

**Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2023
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, 2023
Schedule .2 - Costs To Be Allocated
For Department 101-266 LEGAL SVCS

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	47,344			47,344
Inbound Costs:				
101-172 CONTROLLER	429	65	495	
101-193 COST PLAN	252	3	255	
101-223 AUDIT	52	1	52	
101-253 TREASURER	226	33	259	
101-267 INSURANCE		402	402	
Total Allocated Additions:	959	505	1,463	1,463
Total To Be Allocated:	48,303	505		48,807

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2023
Schedule .3 - Costs Allocated By Activity
For Department 101-266 LEGAL SVCS

	Total	G&A	LEGAL SERVICES
Other Expense & Cost			
801.000 PROF SVCS	47,344	0	47,344
Departmental Total			
Expenditures Per Financial Statement	47,344		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	47,344	0	47,344
Allocation Step 1			
Inbound - All Others	959	959	0
Reallocate Admin Costs		(959)	959
Unallocated Costs	0	0	0
1st Allocation	48,303	0	48,303
Allocation Step 2			
Inbound - All Others	505	505	0
Reallocate Admin Costs		(505)	505
Unallocated Costs	0	0	0
2nd Allocation	505	0	505
Total For 101-266 LEGAL SVCS			
Schedule .3 Total	48,807	0	48,807

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2023
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	50,413.97	0.716703	346		346	4	350
101-172 CONTROLLER	127,764.80	1.816350	877		877		877
101-215 CLERK	200,729.92	2.853649	1,378		1,378		1,378
101-228 INFO SYSTEMS	121,890.49	1.732839	837		837		837
101-253 TREASURER	196,999.39	2.800614	1,353		1,353		1,353
101-257 EQUALIZATN	123,748.74	1.759257	850		850	10	860
101-262 ELECTIONS	2,405.77	0.034201	17		17	0	17
101-265 BLDG/GRNDS	95,186.32	1.353203	654		654		654
101-277 JURY BOARD	1,843.36	0.026206	13		13	0	13
101-283 CIRCUIT CT	218,396.33	3.104801	1,500		1,500	18	1,517
101-285 JUVENILE CT	199,380.23	2.834461	1,369		1,369	16	1,385
101-286 DISTRICT CT	353,932.29	5.031629	2,430		2,430	28	2,459
101-289/215 FOC	324,660.22	4.615486	2,229		2,229	26	2,255
101-294 PROBATE CT	221,066.28	3.142758	1,518		1,518	18	1,536
101-296 PA	428,035.30	6.085104	2,939		2,939	34	2,974
101-299 CRIME VICTIM COORD	63,309.62	0.900032	435		435	5	440
101-301 SHERIFF	783,053.64	11.132172	5,377		5,377	63	5,440
101-302 BALIFF/SECURITY	171,865.58	2.443303	1,180		1,180	14	1,194
101-309 ORV ENF GRANT	18,875.98	0.268348	130		130	1	131
101-331 MARINE	7,040.09	0.100084	48		48	1	49
101-334 SNOWMOBILE	11,618.91	0.165179	80		80	1	81
101-351 JAIL	1,330,330.47	18.912454	9,135		9,135	108	9,243
101-430 ANIMAL CONT	189,269.38	2.690721	1,300		1,300	15	1,315
101-442 DRAIN COMM	964.42	0.013711	7		7	0	7
101-648 MED EXAMINE	8,221.19	0.116875	56		56	1	57
101-682 VETS AFFAIRS	50,763.27	0.721669	349		349	4	353
101-710 COOP EXT	45,140.18	0.641729	310		310	4	314
101-711 ROD	154,589.60	2.197701	1,062		1,062	12	1,074
101-713 SURVEYORS OFFICE	17,431.27	0.247809	120		120	1	121
104 TRIDENT TASK FORCE	56,609.19	0.804777	389		389	5	393
208 SHERIFF PARK PATROL	2,415.03	0.034333	17		17	0	17
211 EMERG SVCS	75,030.32	1.066658	515		515	6	521
214 911 STATE TRAINING	10,863.82	0.154444	75		75	1	75
216 COMM SVC FUND	28,480.55	0.404890	196		196	2	198
217 STONEGARDEN	23,958.19	0.340598	165		165	2	166
218 MENTAL HEALTH CT	9,015.79	0.128172	62		62	1	63
232 COMM CORRECTION	71,861.74	1.021612	493		493	6	499
238 SCHOOL RES OFFICER	68,428.93	0.972810	470		470	5	475
249 BUILDING INSPECTIONS	78,891.51	1.121550	542		542	6	548
252 DRUG CT - CIRCUIT	7,942.98	0.112920	55		55	1	55
260 MIDC FUND	288,997.25	4.108489	1,985		1,985	23	2,008
261 911 EMS TELEPHONE	626,039.36	8.900000	4,299		4,299	50	4,349
272 SHERIFF ROAD PATROL	101,040.62	1.436430	694		694	8	702
273 ROAD PATROL OVERTIME	21,472.19	0.305256	147		147	2	149
277 HIGHWAY SAFETY	15,193.54	0.215997	104		104	1	106
292 CCF - PROBATE	28,981.85	0.412016	199		199	2	201
Schedule .4 Total for LEGAL SERVICES	7,034,149.87	100.000000	48,303		48,303	505	48,807

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

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2023
Schedule .5 - Allocation Summary
For Department 101-266 LEGAL SVCS

Receiving Department	Total	LEGAL SERVICES
101-101 BOC	350	350
101-172 CONTROLLER	877	877
101-215 CLERK	1,378	1,378
101-228 INFO SYSTEMS	837	837
101-253 TREASURER	1,353	1,353
101-257 EQUALIZATN	860	860
101-262 ELECTIONS	17	17
101-265 BLDG/GRNDS	654	654
101-277 JURY BOARD	13	13
101-283 CIRCUIT CT	1,517	1,517
101-285 JUVENILE CT	1,385	1,385
101-286 DISTRICT CT	2,459	2,459
101-289/215 FOC	2,255	2,255
101-294 PROBATE CT	1,536	1,536
101-296 PA	2,974	2,974
101-299 CRIME VICTIM COORD	440	440
101-301 SHERIFF	5,440	5,440
101-302 BALIFF/SECURITY	1,194	1,194
101-309 ORV ENF GRANT	131	131
101-331 MARINE	49	49
101-334 SNOWMOBILE	81	81
101-351 JAIL	9,243	9,243
101-430 ANIMAL CONT	1,315	1,315
101-442 DRAIN COMM	7	7
101-648 MED EXAMINE	57	57
101-682 VETS AFFAIRS	353	353
101-710 COOP EXT	314	314
101-711 ROD	1,074	1,074
101-713 SURVEYORS OFFICE	121	121
104 TRIDENT TASK FORCE	393	393
208 SHERIFF PARK PATROL	17	17
211 EMERG SVCS	521	521
214 911 STATE TRAINING	75	75
216 COMM SVC FUND	198	198
217 STONEGARDEN	166	166
218 MENTAL HEALTH CT	63	63
232 COMM CORRECTION	499	499
238 SCHOOL RES OFFICER	475	475
249 BUILDING INSPECTIONS	548	548
252 DRUG CT - CIRCUIT	55	55
260 MIDC FUND	2,008	2,008
261 911 EMS TELEPHONE	4,349	4,349
272 SHERIFF ROAD PATROL	702	702
273 ROAD PATROL OVERTIME	149	149
277 HIGHWAY SAFETY	106	106
292 CCF - PROBATE	201	201
Direct Bill	0	0
Total	48,807	48,807

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2023
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, 2023
Schedule .2 - Costs To Be Allocated
For Department 101-267 INSURANCE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	324,526			324,526
Inbound Costs:				
101-172 CONTROLLER	1,446	220	1,666	
101-193 COST PLAN	503	7	510	
101-223 AUDIT	16	0	17	
101-253 TREASURER	72	11	82	
101-267 INSURANCE		2,756	2,756	
Total Allocated Additions:	2,037	2,994	5,031	5,031
Total To Be Allocated:	326,563	2,994		329,557

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2023
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	324,526	0	13,881	20,039	11,738
Departmental Total					
Expenditures Per Financial Statement	324,526				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	324,526	0	13,881	20,039	11,738
Allocation Step 1					
Inbound - All Others	2,037	2,037	0	0	0
Reallocate Admin Costs		(2,037)	87	126	74
Unallocated Costs	0	0	0	0	0
1st Allocation	326,563	0	13,968	20,165	11,812
Allocation Step 2					
Inbound - All Others	2,994	2,994	0	0	0
Reallocate Admin Costs		(2,994)	128	185	108
Unallocated Costs	0	0	0	0	0
2nd Allocation	2,994	0	128	185	108
Total For 101-267 INSURANCE					
Schedule .3 Total	329,557	0	14,096	20,350	11,920

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2023
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	177,747	83,553	17,568
Departmental Total			
Expenditures Per Financial Statement			
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	177,747	83,553	17,568
Allocation Step 1			
Inbound - All Others	0	0	0
Reallocate Admin Costs	1,116	525	110
Unallocated Costs	0	0	0
1st Allocation	178,863	84,078	17,678
Allocation Step 2			
Inbound - All Others	0	0	0
Reallocate Admin Costs	1,640	771	162
Unallocated Costs	0	0	0
2nd Allocation	1,640	771	162
Total For 101-267 INSURANCE			
Schedule .3 Total	180,503	84,848	17,840

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2023
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	782		782		782
101-215 CLERK	1,284	10.995033	1,536		1,536		1,536
101-253 TREASURER	1,016	8.700120	1,215		1,215		1,215
101-257 EQUALIZATN	458	3.921904	548		548	7	555
101-265 BLDG/GRNDS	192	1.644117	230		230		230
101-283 CIRCUIT CT	2,636	22.572359	3,153		3,153	40	3,193
101-294 PROBATE CT	1,535	13.144374	1,836		1,836	23	1,859
101-442 DRAIN COMM	1,154	9.881829	1,380		1,380	17	1,398
101-682 VETS AFFAIRS	1,153	9.873266	1,379		1,379	17	1,396
101-711 ROD	1,025	8.777188	1,226		1,226	15	1,241
101-901 RECORD COPY	75	0.642233	90		90	1	91
251 50TH CIR CT PROB & PAR	496	4.247303	593		593	7	601
Schedule .4 Total for 319 COURTHOUSE	11,678	100.000000	13,968		13,968	128	14,096

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, 2023
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	6,054		6,054	56	6,110
101-289/215 FOC	1,115	9.184514	1,852		1,852	17	1,869
101-296 PA	2,000	16.474465	3,322		3,322	30	3,352
101-301 SHERIFF	3,265	26.894563	5,423		5,423	50	5,473
232 COMM CORRECTION	1,020	8.401977	1,694		1,694	16	1,710
260 MIDC FUND	1,030	8.484349	1,711		1,711	16	1,727
269 LAW LIBRARY	65	0.535420	108		108	1	109
Schedule .4 Total for 325 COUNTY BLDG	12,140	100.000000	20,165		20,165	185	20,350

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, 2023
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	606,091	6.189860	731		731	7	738
221 HEALTH DEPT	4,914,790	50.193557	5,929		5,929	54	5,983
261 911 EMS TELEPHONE	4,264,968	43.557083	5,145		5,145	47	5,192
OTHER	5,826	0.059500	7		7	0	7
Schedule .4 Total for OTHER BLDGS	9,791,675	100.000000	11,812		11,812	108	11,920

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, 2023
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	74,467.46	0.353616	632		632	7	639
101-172 CONTROLLER	322,081.97	1.529436	2,736		2,736		2,736
101-193 COST PLAN	5,000.00	0.023743	42		42		42
101-215 CLERK	316,135.40	1.501198	2,685		2,685		2,685
101-223 AUDIT	26,448.75	0.125594	225		225		225
101-228 INFO SYSTEMS	472,511.49	2.243764	4,013		4,013		4,013
101-229 COMPUTER	119,169.83	0.565889	1,012		1,012		1,012
101-245 REMONUMENT	134,346.00	0.637954	1,141		1,141	12	1,153
101-253 TREASURER	324,288.89	1.539916	2,754		2,754		2,754
101-257 EQUALIZATN	320,329.52	1.521114	2,721		2,721	29	2,750
101-261 RETIREES HOSPIT	653,348.46	3.102485	5,549		5,549		5,549
101-262 ELECTIONS	21,811.82	0.103575	185		185	2	187
101-265 BLDG/GRNDS	264,692.62	1.256917	2,248		2,248		2,248
101-266 LEGAL SVCS	47,344.16	0.224818	402		402		402
101-267 INSURANCE	324,526.20	1.541043	2,756		2,756		2,756
101-277 JURY BOARD	12,316.32	0.058485	105		105	1	106
101-283 CIRCUIT CT	561,978.40	2.668606	4,773		4,773	51	4,824
101-285 JUVENILE CT	385,483.55	1.830504	3,274		3,274	35	3,309
101-286 DISTRICT CT	639,290.37	3.035729	5,430		5,430	58	5,487
101-289/215 FOC	606,865.02	2.881754	5,154		5,154	55	5,209
101-294 PROBATE CT	449,314.65	2.133612	3,816		3,816	40	3,857
101-296 PA	669,619.29	3.179749	5,687		5,687	60	5,748
101-299 CRIME VICTIM COORD	159,360.40	0.756738	1,354		1,354	14	1,368
101-301 SHERIFF	1,796,667.62	8.531641	15,260		15,260	162	15,422
101-302 BALIFF/SECURITY	192,042.51	0.911932	1,631		1,631	17	1,648
101-309 ORV ENF GRANT	35,915.46	0.170548	305		305	3	308
101-331 MARINE	15,730.93	0.074700	134		134	1	135
101-334 SNOWMOBILE	31,348.96	0.148863	266		266	3	269
101-351 JAIL	3,198,262.70	15.187243	27,165		27,165	290	27,455
101-430 ANIMAL CONT	318,605.65	1.512928	2,706		2,706	29	2,735
101-442 DRAIN COMM	1,050.45	0.004988	9		9	0	9
101-568 DD.SOIL CONS. DIST	26,000.00	0.123463	221		221	2	223
101-631 SUB ABUSE	88,339.40	0.419488	750		750	8	758
101-648 MED EXAMINE	130,433.23	0.619374	1,108		1,108	12	1,120
101-682 VETS AFFAIRS	76,259.67	0.362126	648		648	7	655
101-710 COOP EXT	169,853.91	0.806567	1,443		1,443	15	1,458
101-711 ROD	253,899.17	1.205664	2,156		2,156	23	2,179
101-713 SURVEYORS OFFICE	23,005.91	0.109246	195		195	2	197
101-714 PLAT BOOK	19,500.00	0.092598	166		166	2	167
101-715 GIS	28,000.00	0.132961	238		238	3	240
101-716 REGIONAL PLN CMTE	25,975.00	0.123345	221		221	2	223
101-719 RURAL BUS	30,000.00	0.142458	255		255	3	257
103 SHERIFF SPECIAL PROJECTS	1,692.00	0.008035	14		14	0	15
104 TRIDENT TASK FORCE	97,504.38	0.463009	828		828	9	837
210 COUNTY AMBULANCE	543,983.61	2.583156	4,620		4,620	49	4,669
211 EMERG SVCS	186,983.94	0.887910	1,588		1,588	17	1,605
213 TITLE III	714.76	0.003394	6		6	0	6
214 911 STATE TRAINING	22,244.49	0.105630	189		189	2	191
216 COMM SVC FUND	33,628.79	0.159689	286		286	3	289
217 STONEGARDEN	194,834.27	0.925188	1,655		1,655	18	1,672
218 MENTAL HEALTH CT	96,338.26	0.457471	818		818	9	827
221 HEALTH DEPT	2,450,000.00	11.634050	20,809		20,809	221	21,030

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2023
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
225 CORRECTIONAL FACIL	30,229.59	0.143548	257		257	3	259
230 RECYCLING	817,000.00	3.879600	6,939		6,939	74	7,013
232 COMM CORRECTION	209,708.04	0.995818	1,781		1,781	19	1,800
237 FIRST RESPONDER	18,926.75	0.089875	161		161	2	162
238 SCHOOL RES OFFICER	195,560.21	0.928636	1,661		1,661	18	1,679
249 BUILDING INSPECTIONS	125,234.57	0.594688	1,064		1,064	11	1,075
251 50TH CIR CT PROB & PAR	4,891.41	0.023227	42		42	0	42
252 DRUG CT - CIRCUIT	94,669.24	0.449546	804		804	9	813
256 ROD AUTOMATION	26,722.56	0.126895	227		227	2	229
257 DRUG FOREFUTURE	28,599.44	0.135807	243		243	3	245
259 CCSD SALVAGE VEH	585.55	0.002781	5		5	0	5
260 MIDC FUND	606,543.38	2.880227	5,152		5,152	55	5,206
261 911 EMS TELEPHONE	1,100,668.61	5.226626	9,348		9,348	99	9,448
263 CONCEALED WEAPONS	1,006.29	0.004778	9		9	0	9
264 LOCAL CORRECTNS	6,889.15	0.032714	59		59	1	59
273 ROAD PATROL OVERTIME	29,157.87	0.138459	248		248	3	250
274 SHERIFF 302 TRAINING	2,823.79	0.013409	24		24	0	24
277 HIGHWAY SAFETY	32,985.39	0.156634	280		280	3	283
280 ANIMAL CONT MILLAGE	118,746.14	0.563877	1,009		1,009	11	1,019
285 ANML SHLTR DONATION	286,872.56	1.362241	2,437		2,437	26	2,462
287 FIA	21,425.00	0.101739	182		182	2	184
294 VETERAN'S TRUST	24,790.72	0.117721	211		211	2	213
298 FAMILY COUNSELING	2,445.00	0.011610	21		21	0	21
595 COMMISSARY	272,847.18	1.295640	2,317		2,317	25	2,342
Schedule .4 Total for LIABILITY INSUR	21,058,874.08	100.000000	178,863		178,863	1,640	180,503

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, 2023
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	1,796,667.62	75.513862	63,490		63,490	582	64,073
101-309 ORV ENF GRANT	35,915.46	1.509525	1,269		1,269	12	1,281
101-331 MARINE	15,730.93	0.661170	556		556	5	561
101-334 SNOWMOBILE	31,348.96	1.317595	1,108		1,108	10	1,118
104 TRIDENT TASK FORCE	97,504.38	4.098105	3,446		3,446	32	3,477
208 SHERIFF PARK PATROL	3,202.33	0.134594	113		113	1	114
232 COMM CORRECTION	209,708.04	8.814020	7,411		7,411	68	7,479
272 SHERIFF ROAD PATROL	156,192.26	6.564754	5,519		5,519	51	5,570
277 HIGHWAY SAFETY	32,985.39	1.386375	1,166		1,166	11	1,176
Schedule .4 Total for LAW ENF LIAB INS	2,379,255.37	100.000000	84,078		84,078	771	84,848

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, 2023
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	23	82.142855	14,521		14,521	133	14,655
101-351 JAIL	1	3.571429	631		631	6	637
101-430 ANIMAL CONT	1	3.571429	631		631	6	637
101-649 MENTAL HEALTH	1	3.571429	631		631	6	637
221 HEALTH DEPT	1	3.571429	631		631	6	637
261 911 EMS TELEPHONE	1	3.571429	631		631	6	637
Schedule .4 Total for FLEET INSURANCE	28	100.000000	17,678		17,678	162	17,840

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, 2023
Schedule .5 - Allocation Summary
For Department 101-267 INSURANCE

Receiving Department	Total	319 COURTHOUSE	325 COUNTY BLDG	OTHER BLDGS	LIABILITY INSUR
101-101 BOC	639	0	0	0	639
101-172 CONTROLLER	3,518	782	0	0	2,736
101-193 COST PLAN	42	0	0	0	42
101-215 CLERK	4,221	1,536	0	0	2,685
101-223 AUDIT	225	0	0	0	225
101-228 INFO SYSTEMS	4,013	0	0	0	4,013
101-229 COMPUTER	1,012	0	0	0	1,012
101-245 REMONUMENT	1,153	0	0	0	1,153
101-253 TREASURER	3,970	1,215	0	0	2,754
101-257 EQUALIZATN	3,304	555	0	0	2,750
101-261 RETIREES HOSPIT	5,549	0	0	0	5,549
101-262 ELECTIONS	187	0	0	0	187
101-265 BLDG/GRNDS	2,478	230	0	0	2,248
101-266 LEGAL SVCS	402	0	0	0	402
101-267 INSURANCE	2,756	0	0	0	2,756
101-277 JURY BOARD	106	0	0	0	106
101-283 CIRCUIT CT	8,017	3,193	0	0	4,824
101-285 JUVENILE CT	3,309	0	0	0	3,309
101-286 DISTRICT CT	11,598	0	6,110	0	5,487
101-289/215 FOC	7,078	0	1,869	0	5,209
101-294 PROBATE CT	5,716	1,859	0	0	3,857
101-296 PA	9,100	0	3,352	0	5,748
101-299 CRIME VICTIM COORD	1,368	0	0	0	1,368
101-301 SHERIFF	99,622	0	5,473	0	15,422
101-302 BALIFF/SECURITY	1,648	0	0	0	1,648
101-309 ORV ENF GRANT	1,589	0	0	0	308
101-331 MARINE	696	0	0	0	135
101-334 SNOWMOBILE	1,387	0	0	0	269
101-351 JAIL	28,092	0	0	0	27,455
101-430 ANIMAL CONT	4,110	0	0	738	2,735
101-442 DRAIN COMM	1,407	1,398	0	0	9
101-568 DD.SOIL CONS. DIST	223	0	0	0	223
101-631 SUB ABUSE	758	0	0	0	758
101-648 MED EXAMINE	1,120	0	0	0	1,120
101-649 MENTAL HEALTH	637	0	0	0	0
101-682 VETS AFFAIRS	2,051	1,396	0	0	655
101-710 COOP EXT	1,458	0	0	0	1,458
101-711 ROD	3,421	1,241	0	0	2,179
101-713 SURVEYORS OFFICE	197	0	0	0	197
101-714 PLAT BOOK	167	0	0	0	167
101-715 GIS	240	0	0	0	240
101-716 REGIONAL PLN CMTE	223	0	0	0	223
101-719 RURAL BUS	257	0	0	0	257
101-901 RECORD COPY	91	91	0	0	0
103 SHERIFF SPECIAL PROJECTS	15	0	0	0	15
104 TRIDENT TASK FORCE	4,314	0	0	0	837
208 SHERIFF PARK PATROL	114	0	0	0	0
210 COUNTY AMBULANCE	4,669	0	0	0	4,669
211 EMERG SVCS	1,605	0	0	0	1,605
213 TITLE III	6	0	0	0	6
214 911 STATE TRAINING	191	0	0	0	191
216 COMM SVC FUND	289	0	0	0	289

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2023
Schedule .5 - Allocation Summary
For Department 101-267 INSURANCE

Receiving Department	Total	319 COURTHOUSE	325 COUNTY BLDG	OTHER BLDGS	LIABILITY INSUR
217 STONEGARDEN	1,672	0	0	0	1,672
218 MENTAL HEALTH CT	827	0	0	0	827
221 HEALTH DEPT	27,650	0	0	5,983	21,030
225 CORRECTIONAL FACIL	259	0	0	0	259
230 RECYCLING	7,013	0	0	0	7,013
232 COMM CORRECTION	10,988	0	1,710	0	1,800
237 FIRST RESPONDER	162	0	0	0	162
238 SCHOOL RES OFFICER	1,679	0	0	0	1,679
249 BUILDING INSPECTIONS	1,075	0	0	0	1,075
251 50TH CIR CT PROB & PAR	643	601	0	0	42
252 DRUG CT - CIRCUIT	813	0	0	0	813
256 ROD AUTOMATION	229	0	0	0	229
257 DRUG FOREFITURE	245	0	0	0	245
259 CCSD SALVAGE VEH	5	0	0	0	5
260 MIDC FUND	6,933	0	1,727	0	5,206
261 911 EMS TELEPHONE	15,277	0	0	5,192	9,448
263 CONCEALED WEAPONS	9	0	0	0	9
264 LOCAL CORRECTNS	59	0	0	0	59
269 LAW LIBRARY	109	0	109	0	0
272 SHERIFF ROAD PATROL	5,570	0	0	0	0
273 ROAD PATROL OVERTIME	250	0	0	0	250
274 SHERIFF 302 TRAINING	24	0	0	0	24
277 HIGHWAY SAFETY	1,459	0	0	0	283
280 ANIMAL CONT MILLAGE	1,019	0	0	0	1,019
285 ANML SHLTR DONATION	2,462	0	0	0	2,462
287 FIA	184	0	0	0	184
294 VETERAN'S TRUST	213	0	0	0	213
298 FAMILY COUNSELING	21	0	0	0	21
595 COMMISSARY	2,342	0	0	0	2,342
OTHER	7	0	0	7	0
Direct Bill	0	0	0	0	0
Total	329,557	14,096	20,350	11,920	180,503

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2023
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	64,073	14,655
101-302 BALIFF/SECURITY	0	0
101-309 ORV ENF GRANT	1,281	0
101-331 MARINE	561	0
101-334 SNOWMOBILE	1,118	0
101-351 JAIL	0	637
101-430 ANIMAL CONT	0	637
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	637
101-682 VETS AFFAIRS	0	0
101-710 COOP EXT	0	0
101-711 ROD	0	0
101-713 SURVEYORS OFFICE	0	0
101-714 PLAT BOOK	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
103 SHERIFF SPECIAL PROJECTS	0	0
104 TRIDENT TASK FORCE	3,477	0
208 SHERIFF PARK PATROL	114	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

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2023
Schedule .5 - Allocation Summary
For Department 101-267 INSURANCE

Receiving Department	LAW ENF LIAB INS	FLEET INSURANCE
217 STONEGARDEN	0	0
218 MENTAL HEALTH CT	0	0
221 HEALTH DEPT	0	637
225 CORRECTIONAL FACIL	0	0
230 RECYCLING	0	0
232 COMM CORRECTION	7,479	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
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	637
263 CONCEALED WEAPONS	0	0
264 LOCAL CORRECTNS	0	0
269 LAW LIBRARY	0	0
272 SHERIFF ROAD PATROL	5,570	0
273 ROAD PATROL OVERTIME	0	0
274 SHERIFF 302 TRAINING	0	0
277 HIGHWAY SAFETY	1,176	0
280 ANIMAL CONT MILLAGE	0	0
285 ANML SHLTER DONATION	0	0
287 FIA	0	0
294 VETERAN'S TRUST	0	0
298 FAMILY COUNSELING	0	0
595 COMMISSARY	0	0
OTHER	0	0
Direct Bill	0	0
Total	84,848	17,840

**Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2023
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, 2023
Schedule .2 - Costs To Be Allocated
For Department 101-901 RECORD COPY

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	9,755			9,755
Inbound Costs:				
BLDG DEPN	98		98	
101-193 COST PLAN	151	2	153	
101-265 BLDG/GRNDS	888	43	931	
101-267 INSURANCE	90	1	91	
Total Allocated Additions:	1,227	46	1,273	1,273
Total To Be Allocated:	10,982	46		11,028

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2023
Schedule .3 - Costs Allocated By Activity
For Department 101-901 RECORD COPY

	Total	G&A	COPY SERVICE
Other Expense & Cost			
980.001 COPIER	9,755	0	9,755
Departmental Total			
Expenditures Per Financial Statement	9,755		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	9,755	0	9,755
Allocation Step 1			
Inbound - All Others	1,227	1,227	0
Reallocate Admin Costs		(1,227)	1,227
Unallocated Costs	0	0	0
1st Allocation	10,982	0	10,982
Allocation Step 2			
Inbound - All Others	46	46	0
Reallocate Admin Costs		(46)	46
Unallocated Costs	0	0	0
2nd Allocation	46	0	46
Total For 101-901 RECORD COPY			
Schedule .3 Total	11,028	0	11,028

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2023
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	50,413.97	1.560203	171		171	1	172
101-172 CONTROLLER	127,764.80	3.954042	434		434		434
101-215 CLERK	200,729.92	6.212154	682		682		682
101-228 INFO SYSTEMS	121,890.49	3.772245	414		414		414
101-253 TREASURER	196,999.39	6.096702	670		670		670
101-257 EQUALIZATN	123,748.74	3.829754	421		421	2	423
101-262 ELECTIONS	2,405.77	0.074453	8		8	0	8
101-265 BLDG/GRNDS	95,186.32	2.945809	323		323		323
101-277 JURY BOARD	1,843.36	0.057048	6		6	0	6
101-283 CIRCUIT CT	218,396.33	6.758891	742		742	4	746
101-285 JUVENILE CT	199,380.23	6.170384	678		678	4	681
101-286 DISTRICT CT	353,932.29	10.953433	1,203		1,203	7	1,209
101-289/215 FOC	324,660.22	10.047526	1,103		1,103	6	1,109
101-294 PROBATE CT	221,066.28	6.841520	751		751	4	755
101-296 PA	428,035.30	13.246759	1,455		1,455	8	1,463
101-302 BALIFF/SECURITY	171,865.58	5.318865	584		584	3	587
101-442 DRAIN COMM	964.42	0.029847	3		3	0	3
101-648 MED EXAMINE	8,221.19	0.254428	28		28	0	28
101-682 VETS AFFAIRS	50,763.27	1.571013	173		173	1	173
101-710 COOP EXT	45,140.18	1.396990	153		153	1	154
101-711 ROD	154,589.60	4.784211	525		525	3	528
101-713 SURVEYORS OFFICE	17,431.27	0.539460	59		59	0	60
249 BUILDING INSPECTIONS	78,891.51	2.441520	268		268	1	270
252 DRUG CT - CIRCUIT	7,942.98	0.245818	27		27	0	27
292 CCF - PROBATE	28,981.85	0.896925	98		98	1	99
Schedule .4 Total for COPY SERVICE	3,231,245.26	100.000000	10,982		10,982	46	11,028

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

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2023
Schedule .5 - Allocation Summary
For Department 101-901 RECORD COPY

Receiving Department	Total	COPY SERVICE
101-101 BOC	172	172
101-172 CONTROLLER	434	434
101-215 CLERK	682	682
101-228 INFO SYSTEMS	414	414
101-253 TREASURER	670	670
101-257 EQUALIZATN	423	423
101-262 ELECTIONS	8	8
101-265 BLDG/GRNDS	323	323
101-277 JURY BOARD	6	6
101-283 CIRCUIT CT	746	746
101-285 JUVENILE CT	681	681
101-286 DISTRICT CT	1,209	1,209
101-289/215 FOC	1,109	1,109
101-294 PROBATE CT	755	755
101-296 PA	1,463	1,463
101-302 BALIFF/SECURITY	587	587
101-442 DRAIN COMM	3	3
101-648 MED EXAMINE	28	28
101-682 VETS AFFAIRS	173	173
101-710 COOP EXT	154	154
101-711 ROD	528	528
101-713 SURVEYORS OFFICE	60	60
249 BUILDING INSPECTIONS	270	270
252 DRUG CT - CIRCUIT	27	27
292 CCF - PROBATE	99	99
Direct Bill	0	0
Total	11,028	11,028

Section D: Supplemental Data

CHIPPEWA COUNTY, MICHIGAN
RECONCILIATION OF COST PLAN TO ACFR
FISCAL YEAR ENDING DECEMBER 31, 2023

CAP COST PLAN			ACFR FINANCIAL STATEMENT		
SCH NO.	DEPARTMENT	AMOUNT	DEPARTMENT	AMOUNT	PAGE
3	CONTROLLER	\$ 322,082	ADMINISTRATOR	\$ 322,082	77
4	COST PLAN	\$ 5,000	COST PLAN	\$ 5,000	77
5	CLERK	\$ 316,135	CLERK	\$ 316,135	77
6	AUDIT	\$ 26,449	AUDIT	\$ 26,449	77
7	INFORMATION SYSTEMS	\$ 472,511	INFORMATION SYSTEMS	\$ 472,511	77
8	COMPUTER	\$ 119,170			
14	RECORD COPIER	\$ 9,755			
	OTHER MISC (NOT ALLOCATED)	\$ (64,884)			
		\$ 64,041	MISCELLANEOUS	\$ 64,041	77
9	TREASURER	\$ 324,289	TREASURER	\$ 324,289	77
10	RETIREEES HOSPITALIZATION	\$ 653,348	EMPLOYEE BENEFITS	\$ 653,348	77
11	BUILDINGS & GROUNDS	\$ 264,693	BUILDINGS & GROUNDS	\$ 264,693	77
12	LEGAL SERVICES	\$ 47,344	COUNTY ATTORNEY	\$ 47,344	77
13	INSURANCE	\$ 324,526	INSURANCE	\$ 324,526	77

maximus

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