

The Maximus logo is displayed in a white, lowercase, sans-serif font in the top left corner of the page. The background of the entire page is a photograph of a person's hands typing on a laptop keyboard, with a blue color overlay and semi-transparent icons of gears and a network diagram.

Central Services Cost Allocation Plan Chippewa County, MI

FY 2024
Cost Allocation Plan

Based on Actual Expenditures for the
Fiscal Year Ended December 31, 2024



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

FY 2024
Cost Allocation Plan

Based on Actual Expenditures for the
Fiscal Year Ended December 31, 2024



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, 2026 are allowable in accordance with the requirements of this Part and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
- (2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the Federal awards to which they are allocated in accordance with applicable requirements.

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

I declare that the foregoing is true and correct.

Governmental Unit: Chippewa County, Michigan

Signature: Kelly J Church

Name of Official: Kelly J. Church

Title: Administrator

Date: 9/29/2025

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2024
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Section A: Cost Allocation Methodology and Process

**Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2024
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) 2024.

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

**Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2024
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

**Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2024
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 B – Fixed Costs Proposed: Schedule B recaps the roll forwards calculated for the Receiving Departments.

The Receiving Departments are shown down the left hand side of the page, while details of the roll forward calculation for particular Receiving Departments are on the rest of the line.

The first column is the Allocated Costs for the current fiscal year, which lists the total costs allocated to this Receiving Department. This number will reconcile to the total allocated to the department on Schedule A.

The next column is the Base Year Estimated Costs for the fiscal year that have been used for the current period. The Roll

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Cost Allocation Methodology and Process**

Forward column is calculated by subtracting the Base Year Estimated Costs column (second column) from the Allocated Costs column for the current period (first column).

The Fixed Costs column is calculated by adding in the Allocated Costs column for the current fiscal year and the Roll Forwards column. The Proposed Costs Future Period column is the resulting sum of the Fixed Costs and any adjustments from the Adjustments column.

In summary, this report takes the difference between allocated costs for the current year (column 1) and the forecast costs for this year (column 2), adds that difference to the allocated costs for this year (column 1) along with any one-time adjustments to produce a forecast (Proposed Costs Future Period) for the next period.

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 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.

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

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

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

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

A.2.6 Tracking Costs within the CAP

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

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

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

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

Section B: Organizational Chart

CHIPPEWA COUNTY, MICHIGAN

ORGANIZATION

COUNTY BOARD OF COMMISSIONERS

CHAIRMAN	JIM MARTIN
COMMISSIONER	JUSTIN KNEPPER
COMMISSIONER	DAMON LIEURANCE
COMMISSIONER	JAMES TRAYNOR
COMMISSIONER	SCOTT SHACKLETON

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, 2024
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	583	0	0
EQUIP DEPN	0	0	0	0	0
101-172 CONTROLLER	2,048	828	4,865	1,793	27
101-193 COST PLAN	0	0	0	0	0
101-215 CLERK	0	0	3,897	767	0
101-223 AUDIT	212	53	364	174	4
101-228 INFO SYSTEMS	4,344	0	10,580	2,219	0
101-229 COMPUTER	867	0	2,113	443	0
101-253 TREASURER	1,352	563	2,676	1,747	28
101-261 RETIREES HOSPIT	5,381	0	13,106	2,749	0
101-265 BLDG/GRNDS	0	0	11,353	0	0
101-266 LEGAL SVCS	162	0	395	83	0
101-267 INSURANCE	571	864	3,469	875	0
101-901 RECORD COPY	34	0	82	17	0
Allocated Costs for Fiscal 2024	14,971	2,309	53,484	10,868	60
Roll Forwards	0	0	0	0	0
Fixed Costs	14,971	2,309	53,484	10,868	60

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2024
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	3,404	44	61,500
EQUIP DEPN	0	0	59	0	723
101-172 CONTROLLER	0	403	27,943	6,745	12,075
101-193 COST PLAN	0	0	0	0	0
101-215 CLERK	0	16,009	21,030	6,769	26,890
101-223 AUDIT	0	51	3,797	527	964
101-228 INFO SYSTEMS	0	267	18,803	17,335	30,592
101-229 COMPUTER	0	53	3,754	3,461	6,108
101-253 TREASURER	0	324	30,190	3,366	14,170
101-261 RETIREES HOSPIT	0	331	23,291	21,473	37,894
101-265 BLDG/GRNDS	0	0	65,344	0	59,933
101-266 LEGAL SVCS	0	10	702	648	1,143
101-267 INSURANCE	0	109	8,317	3,226	12,939
101-901 RECORD COPY	0	2	146	135	238
Allocated Costs for Fiscal 2024	0	17,559	206,781	63,730	265,167
Roll Forwards	0	0	0	0	0
Fixed Costs	0	17,559	206,781	63,730	265,167

Chippewa County, Michigan
Cost Allocation Plan
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Schedule A - Allocated Costs By Department

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	18,860	0	2,004	33,702	0
EQUIP DEPN	93	0	0	0	0
101-172 CONTROLLER	8,640	0	6,875	10,987	0
101-193 COST PLAN	0	0	0	0	0
101-215 CLERK	17,094	0	6,559	7,522	0
101-223 AUDIT	483	0	516	591	0
101-228 INFO SYSTEMS	0	28,079	19,320	0	38,830
101-229 COMPUTER	0	5,606	3,857	0	7,753
101-253 TREASURER	6,634	0	5,761	4,268	0
101-261 RETIREES HOSPIT	34,782	0	23,932	48,098	0
101-265 BLDG/GRNDS	18,333	0	38,051	32,885	0
101-266 LEGAL SVCS	1,049	0	722	1,451	0
101-267 INSURANCE	7,494	0	5,459	10,445	0
101-901 RECORD COPY	219	0	150	303	0
Allocated Costs for Fiscal 2024	113,681	33,686	113,206	150,252	46,583
Roll Forwards	11,252	6,515	0	9,616	9,872
Fixed Costs	124,933	40,201	113,206	159,868	56,455

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2024
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	101-307 S.A.N.E. GRANT
BLDG DEPN	0	0	55,018	0	0
EQUIP DEPN	0	0	0	0	0
101-172 CONTROLLER	55	2,847	32,742	3,627	55
101-193 COST PLAN	0	0	0	0	0
101-215 CLERK	0	3,201	29,440	0	0
101-223 AUDIT	9	273	1,746	227	9
101-228 INFO SYSTEMS	0	0	75,457	14,664	0
101-229 COMPUTER	0	0	15,066	2,928	0
101-253 TREASURER	56	4,902	14,184	1,451	56
101-261 RETIREES HOSPIT	0	5,524	93,469	18,164	0
101-265 BLDG/GRNDS	0	0	53,684	0	0
101-266 LEGAL SVCS	0	167	2,819	548	0
101-267 INSURANCE	0	1,272	124,364	1,482	0
101-901 RECORD COPY	0	0	0	114	0
Allocated Costs for Fiscal 2024	120	18,187	497,991	43,205	120
Roll Forwards	0	0	0	0	0
Fixed Costs	120	18,187	497,991	43,205	120

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2024
Schedule A - Allocated Costs By Department

Chippewa County, MI
2024 Version 1.0001
Level: Detail

Central Service Departments	101-309 ORV ENF GRANT	101-331 MARINE	101-334 SNOWMOBILE	101-351 JAIL	101-430 ANIMAL CONT
BLDG DEPN	0	0	0	0	0
EQUIP DEPN	0	0	0	0	0
101-172 CONTROLLER	1,627	596	654	34,243	5,813
101-193 COST PLAN	0	0	0	0	0
101-215 CLERK	0	0	0	0	0
101-223 AUDIT	198	79	84	1,253	423
101-228 INFO SYSTEMS	1,822	552	719	111,448	15,975
101-229 COMPUTER	364	110	143	22,252	3,190
101-253 TREASURER	1,310	521	549	8,113	5,057
101-261 RETIREES HOSPIT	2,257	684	890	138,049	19,788
101-265 BLDG/GRNDS	0	0	0	0	0
101-266 LEGAL SVCS	68	21	27	4,165	597
101-267 INSURANCE	1,488	341	444	29,280	6,057
101-901 RECORD COPY	0	0	0	0	0
Allocated Costs for Fiscal 2024	9,133	2,905	3,510	348,803	56,900
Roll Forwards	0	0	0	0	0
Fixed Costs	9,133	2,905	3,510	348,803	56,900

Chippewa County, Michigan
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Based on the Year Ended December 31, 2024
Schedule A - Allocated Costs By Department

Central Service Departments	101-442 DRAIN COMM	101-568 DD.SOIL CONS. DIST	101-601 HEALTH DEPT	101-631 SUB ABUSE	101-648 MED EXAMINE
BLDG DEPN	1,469	0	0	0	0
EQUIP DEPN	0	0	0	0	0
101-172 CONTROLLER	780	129	164	448	2,068
101-193 COST PLAN	0	0	0	0	0
101-215 CLERK	0	0	0	0	0
101-223 AUDIT	123	2	26	9	201
101-228 INFO SYSTEMS	85	0	0	0	4,252
101-229 COMPUTER	17	0	0	0	849
101-253 TREASURER	789	14	169	56	1,282
101-261 RETIREES HOSPIT	105	0	0	0	5,266
101-265 BLDG/GRNDS	28,606	0	0	0	0
101-266 LEGAL SVCS	3	0	0	0	159
101-267 INSURANCE	1,668	201	0	680	740
101-901 RECORD COPY	1	0	0	0	33
Allocated Costs for Fiscal 2024	33,647	346	360	1,193	14,850
Roll Forwards	0	0	0	0	0
Fixed Costs	33,647	346	360	1,193	14,850

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2024
Schedule A - Allocated Costs By Department

Central Service Departments	101-649 MENTAL HEALTH	101-682 VETS AFFAIRS	101-710 COOP EXT	101-711 ROD	101-713 SURVEYORS OFFICE
BLDG DEPN	0	1,468	0	1,305	0
EQUIP DEPN	0	0	0	0	0
101-172 CONTROLLER	55	3,339	3,083	5,020	1,272
101-193 COST PLAN	0	0	0	0	0
101-215 CLERK	0	1,548	4,807	8,455	730
101-223 AUDIT	9	428	298	373	168
101-228 INFO SYSTEMS	0	3,909	3,851	14,464	1,504
101-229 COMPUTER	0	781	769	2,888	300
101-253 TREASURER	56	2,733	1,916	11,128	1,071
101-261 RETIREES HOSPIT	0	4,842	4,770	17,916	1,863
101-265 BLDG/GRNDS	0	28,582	0	25,409	0
101-266 LEGAL SVCS	0	146	144	540	56
101-267 INSURANCE	675	2,209	1,517	3,836	158
101-901 RECORD COPY	0	30	30	113	12
Allocated Costs for Fiscal 2024	795	50,014	21,185	91,446	7,134
Roll Forwards	0	0	0	0	0
Fixed Costs	795	50,014	21,185	91,446	7,134

Chippewa County, Michigan
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Central Service Departments	101-714 PLAT BOOK	101-715 GIS	101-716 REGIONAL PLN CMTE	101-717 E.D.C.	101-719 RURAL BUS
BLDG DEPN	0	0	0	0	0
EQUIP DEPN	0	0	0	0	0
101-172 CONTROLLER	0	179	183	14	298
101-193 COST PLAN	0	0	0	0	0
101-215 CLERK	0	0	0	0	0
101-223 AUDIT	0	9	9	2	26
101-228 INFO SYSTEMS	0	0	0	0	0
101-229 COMPUTER	0	0	0	0	0
101-253 TREASURER	0	56	56	14	169
101-261 RETIREES HOSPIT	0	0	0	0	0
101-265 BLDG/GRNDS	0	0	0	0	0
101-266 LEGAL SVCS	0	0	0	0	0
101-267 INSURANCE	0	216	222	0	231
101-901 RECORD COPY	0	0	0	0	0
Allocated Costs for Fiscal 2024	0	461	470	30	725
Roll Forwards	0	0	0	0	0
Fixed Costs	0	461	470	30	725

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Central Service Departments	103 SHERIFF SPECIAL PROJECTS	104 TRIDENT TASK FORCE	208 SHERIFF PARK PATROL	210 COUNTY AMBULANCE	211 EMERG SVCS
BLDG DEPN	0	0	0	0	0
EQUIP DEPN	0	0	0	0	0
101-172 CONTROLLER	0	1,992	265	2,834	4,702
101-193 COST PLAN	0	0	0	0	0
101-215 CLERK	0	0	0	0	371
101-223 AUDIT	0	168	40	44	547
101-228 INFO SYSTEMS	0	5,314	197	0	5,539
101-229 COMPUTER	0	1,061	39	0	1,106
101-253 TREASURER	14	1,085	254	282	3,916
101-261 RETIREES HOSPIT	0	6,583	245	0	6,861
101-265 BLDG/GRNDS	0	0	0	0	0
101-266 LEGAL SVCS	0	199	7	0	207
101-267 INSURANCE	0	3,040	0	4,434	1,368
101-901 RECORD COPY	0	0	0	0	0
Allocated Costs for Fiscal 2024	14	19,441	1,047	7,594	24,617
Roll Forwards	0	0	0	0	0
Fixed Costs	14	19,441	1,047	7,594	24,617

Chippewa County, Michigan
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Central Service Departments	213 TITLE III	214 911 STATE TRAINING	216 COMM SVC FUND	217 STONEGARDEN	218 MENTAL HEALTH CT
BLDG DEPN	0	0	0	0	0
EQUIP DEPN	0	0	0	0	0
101-172 CONTROLLER	460	1,336	1,295	2,021	3,257
101-193 COST PLAN	0	0	0	0	0
101-215 CLERK	0	0	0	0	0
101-223 AUDIT	7	181	150	194	432
101-228 INFO SYSTEMS	0	1,166	2,366	3,187	0
101-229 COMPUTER	0	233	472	636	0
101-253 TREASURER	56	1,183	1,197	1,521	3,254
101-261 RETIREES HOSPIT	0	1,444	2,931	3,947	1,269
101-265 BLDG/GRNDS	0	0	0	0	0
101-266 LEGAL SVCS	0	44	88	119	38
101-267 INSURANCE	726	181	250	900	825
101-901 RECORD COPY	0	0	0	0	0
Allocated Costs for Fiscal 2024	1,249	5,768	8,751	12,526	9,075
Roll Forwards	0	0	0	0	0
Fixed Costs	1,249	5,768	8,751	12,526	9,075

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Central Service Departments	221 HEALTH DEPT	225 CORRECTIONAL FACIL	230 RECYCLING	232 COMM CORRECTION	234 ELECTIONS
BLDG DEPN	0	0	0	17,188	0
EQUIP DEPN	0	0	0	0	0
101-172 CONTROLLER	10,330	909	2,342	5,308	0
101-193 COST PLAN	0	0	0	0	0
101-215 CLERK	0	0	0	2,192	0
101-223 AUDIT	13	73	22	507	0
101-228 INFO SYSTEMS	0	0	0	6,155	0
101-229 COMPUTER	0	0	0	1,229	0
101-253 TREASURER	901	563	141	3,437	239
101-261 RETIREES HOSPIT	0	0	0	7,625	0
101-265 BLDG/GRNDS	0	0	0	16,771	0
101-266 LEGAL SVCS	0	0	0	230	0
101-267 INSURANCE	24,986	791	3,819	12,559	0
101-901 RECORD COPY	0	0	0	0	0
Allocated Costs for Fiscal 2024	36,230	2,336	6,324	73,201	239
Roll Forwards	0	0	0	0	0
Fixed Costs	36,230	2,336	6,324	73,201	239

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Central Service Departments	235 COMM ACTION	236 SUPERIOR TWP 2000	237 FIRST RESPONDER	238 SCHOOL RES OFFICER	245 SHERIFF CPE PILOT PGM
BLDG DEPN	0	0	0	0	0
EQUIP DEPN	0	0	0	0	0
101-172 CONTROLLER	178	0	312	2,390	51
101-193 COST PLAN	0	0	0	0	0
101-215 CLERK	0	0	0	730	0
101-223 AUDIT	29	0	31	247	7
101-228 INFO SYSTEMS	0	0	0	0	0
101-229 COMPUTER	0	0	0	0	0
101-253 TREASURER	183	0	268	1,606	70
101-261 RETIREES HOSPIT	0	0	0	5,238	0
101-265 BLDG/GRNDS	0	0	0	0	0
101-266 LEGAL SVCS	0	0	0	158	0
101-267 INSURANCE	0	0	208	802	17
101-901 RECORD COPY	0	0	0	0	0
Allocated Costs for Fiscal 2024	390	0	818	11,171	144
Roll Forwards	0	0	0	0	0
Fixed Costs	390	0	818	11,171	144

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Central Service Departments	249 BUILDING INSPECTIONS	251 50TH CIR CT PROB & PAR	252 DRUG CT - CIRCUIT	253 DRUG CT - DISTRICT	254 OPIOID SETTLEMENT
BLDG DEPN	0	631	0	0	0
EQUIP DEPN	0	0	0	0	0
101-172 CONTROLLER	3,861	979	3,566	0	0
101-193 COST PLAN	0	0	0	0	0
101-215 CLERK	1,472	5,844	0	0	0
101-223 AUDIT	419	154	476	0	0
101-228 INFO SYSTEMS	7,025	0	1,649	0	0
101-229 COMPUTER	1,403	0	329	0	0
101-253 TREASURER	3,634	1,972	3,747	0	268
101-261 RETIREES HOSPIT	8,702	0	2,043	0	0
101-265 BLDG/GRNDS	0	12,295	0	0	0
101-266 LEGAL SVCS	262	0	62	0	0
101-267 INSURANCE	1,050	748	784	0	0
101-901 RECORD COPY	55	0	13	0	0
Allocated Costs for Fiscal 2024	27,883	22,625	12,669	0	268
Roll Forwards	0	0	0	0	0
Fixed Costs	27,883	22,625	12,669	0	268

Chippewa County, Michigan
Cost Allocation Plan
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Central Service Departments	255 HOMESTEAD PROP TAX AUDIT	256 ROD AUTOMATION	257 DRUG FOREFITURE	259 CCSD SALVAGE VEH	260 MIDC FUND
BLDG DEPN	0	0	0	0	17,356
EQUIP DEPN	0	0	0	0	0
101-172 CONTROLLER	0	205	115	78	16,109
101-193 COST PLAN	0	0	0	0	0
101-215 CLERK	0	0	0	0	4,684
101-223 AUDIT	0	22	15	11	1,746
101-228 INFO SYSTEMS	0	0	0	0	22,573
101-229 COMPUTER	0	0	0	0	4,507
101-253 TREASURER	493	4,634	197	197	11,508
101-261 RETIREES HOSPIT	0	0	0	0	27,961
101-265 BLDG/GRNDS	0	0	0	0	16,936
101-266 LEGAL SVCS	0	0	0	0	843
101-267 INSURANCE	0	117	33	16	7,544
101-901 RECORD COPY	0	0	0	0	0
Allocated Costs for Fiscal 2024	493	4,978	361	302	131,769
Roll Forwards	0	0	0	0	0
Fixed Costs	493	4,978	361	302	131,769

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Schedule A - Allocated Costs By Department

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	1,095	0
EQUIP DEPN	0	0	0	0	0
101-172 CONTROLLER	15,945	3	179	178	1,410
101-193 COST PLAN	0	0	0	0	0
101-215 CLERK	5,114	0	0	0	0
101-223 AUDIT	814	0	24	29	150
101-228 INFO SYSTEMS	0	0	0	0	5,163
101-229 COMPUTER	0	0	0	0	1,031
101-253 TREASURER	7,170	3,324	211	211	1,056
101-261 RETIREES HOSPIT	69,730	0	0	0	6,396
101-265 BLDG/GRNDS	0	0	0	1,069	0
101-266 LEGAL SVCS	2,103	0	0	0	193
101-267 INSURANCE	17,909	6	50	130	0
101-901 RECORD COPY	0	0	0	0	0
Allocated Costs for Fiscal 2024	118,784	3,334	465	2,712	15,399
Roll Forwards	0	0	0	0	0
Fixed Costs	118,784	3,334	465	2,712	15,399

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Schedule A - Allocated Costs By Department

Central Service Departments	273 ROAD PATROL OVERTIME	274 SHERIFF 302 TRAINING	277 HIGHWAY SAFETY	280 ANIMAL CONT MILLAGE	281 MMOG GRANT
BLDG DEPN	0	0	0	0	0
EQUIP DEPN	0	0	0	0	0
101-172 CONTROLLER	1,362	105	410	6,250	27
101-193 COST PLAN	0	0	0	0	0
101-215 CLERK	0	0	0	1,284	0
101-223 AUDIT	181	15	57	853	4
101-228 INFO SYSTEMS	1,494	0	337	0	0
101-229 COMPUTER	298	0	67	0	0
101-253 TREASURER	1,662	127	437	5,451	28
101-261 RETIREES HOSPIT	1,851	0	418	0	0
101-265 BLDG/GRNDS	0	0	0	0	0
101-266 LEGAL SVCS	56	0	13	0	0
101-267 INSURANCE	173	16	150	1,640	0
101-901 RECORD COPY	0	0	0	0	0
Allocated Costs for Fiscal 2024	7,076	264	1,889	15,478	60
Roll Forwards	0	0	0	0	0
Fixed Costs	7,076	264	1,889	15,478	60

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Central Service Departments	282 ARPA	285 ANML SHLTER DONATION	286 K-9	287 FIA	292 CCF - PROBATE
BLDG DEPN	0	0	0	0	0
EQUIP DEPN	0	0	0	0	0
101-172 CONTROLLER	27	4,353	0	1,335	1,977
101-193 COST PLAN	0	0	0	0	0
101-215 CLERK	0	0	0	0	0
101-223 AUDIT	4	40	0	201	280
101-228 INFO SYSTEMS	0	0	0	0	2,549
101-229 COMPUTER	0	0	0	0	509
101-253 TREASURER	28	1,958	14	1,296	2,451
101-261 RETIREES HOSPIT	0	0	0	0	3,157
101-265 BLDG/GRNDS	0	0	0	0	0
101-266 LEGAL SVCS	0	0	0	0	95
101-267 INSURANCE	0	7,111	0	153	0
101-901 RECORD COPY	0	0	0	0	20
Allocated Costs for Fiscal 2024	60	13,462	14	2,985	11,038
Roll Forwards	0	0	0	0	0
Fixed Costs	60	13,462	14	2,985	11,038

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Central Service Departments	294 VETERAN'S TRUST	296 HUD MSC GRANT	298 FAMILY COUNSELING	595 COMMISSARY	650 CENTRAL STORES
BLDG DEPN	0	0	0	0	0
EQUIP DEPN	0	0	0	0	0
101-172 CONTROLLER	1,946	154	26	1,271	343
101-193 COST PLAN	0	0	0	0	0
101-215 CLERK	0	0	0	0	0
101-223 AUDIT	267	2	2	46	55
101-228 INFO SYSTEMS	714	0	0	0	0
101-229 COMPUTER	143	0	0	0	0
101-253 TREASURER	1,761	42	1,803	521	535
101-261 RETIREES HOSPIT	884	0	0	0	0
101-265 BLDG/GRNDS	0	0	0	0	0
101-266 LEGAL SVCS	27	0	0	0	0
101-267 INSURANCE	385	244	22	1,702	0
101-901 RECORD COPY	0	0	0	0	0
Allocated Costs for Fiscal 2024	6,126	443	1,853	3,540	933
Roll Forwards	0	0	0	0	0
Fixed Costs	6,126	443	1,853	3,540	933

Chippewa County, Michigan
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Schedule A - Allocated Costs By Department

Chippewa County, MI
2024 Version 1.0001
Level: Detail

Central Service Departments	677 SELF INS- HEALTH	678 SELF INS-WC	737 OTH EMP BEN TRUST	OTHER	Total Allocated
BLDG DEPN	0	0	0	0	215,628
EQUIP DEPN	0	0	0	0	876
101-172 CONTROLLER	2,110	96	82	713	287,720
101-193 COST PLAN	0	0	0	306	306
101-215 CLERK	0	0	0	0	176,408
101-223 AUDIT	340	15	13	115	22,762
101-228 INFO SYSTEMS	0	0	0	0	484,503
101-229 COMPUTER	0	0	0	0	96,738
101-253 TREASURER	4,451	620	141	25,960	234,869
101-261 RETIREES HOSPIT	0	0	0	0	681,911
101-265 BLDG/GRNDS	0	0	0	0	409,251
101-266 LEGAL SVCS	0	0	0	0	20,568
101-267 INSURANCE	0	0	0	9	325,747
101-901 RECORD COPY	0	0	0	0	1,747
Allocated Costs for Fiscal 2024	6,901	731	236	27,102	2,959,033
Roll Forwards	0	0	0	0	37,255
Fixed Costs	6,901	731	236	27,102	2,996,288

Chippewa County, Michigan
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Schedule A - Allocated Costs By Department

Central Service Departments	Direct Billed	Unallocated	Cost Adjustments	Disallowed	Total Expenditures
BLDG DEPN	0	0	(219,729)		
EQUIP DEPN	0	0	(26,407)		
101-172 CONTROLLER	0	56,628	0		
101-193 COST PLAN	0	0	0		
101-215 CLERK	0	157,337	0		
101-223 AUDIT	0	0	0		
101-228 INFO SYSTEMS	0	56,982	0		
101-229 COMPUTER	0	0	0		
101-253 TREASURER	0	203,163	4,346		
101-261 RETIREES HOSPIT	0	0	0		
101-265 BLDG/GRNDS	0	0	0		
101-266 LEGAL SVCS	0	0	0		
101-267 INSURANCE	0	0	0		
101-901 RECORD COPY	0	0	0		
Allocated Costs for Fiscal 2024	0	474,110	(241,790)		3,191,353

Chippewa County, Michigan
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Schedule B - Fixed Costs Proposed

Receiving Departments	Allocated Costs for Fiscal 2024	Base Year Estimated Costs	Roll Forwards	Fixed Costs	Adjustments	Proposed Costs Future Period
101-101 BOC	14,971	NA	NA	14,971	0	14,971
101-245 REMONUMENT	2,309	NA	NA	2,309	0	2,309
101-257 EQUALIZATN	53,484	NA	NA	53,484	0	53,484
101-262 ELECTIONS	10,868	NA	NA	10,868	0	10,868
101-271 BONDS	60	NA	NA	60	0	60
101-272 UNUSED DEPTS	0	NA	NA	0	0	0
101-277 JURY BOARD	17,559	NA	NA	17,559	0	17,559
101-283 CIRCUIT CT	206,781	NA	NA	206,781	0	206,781
101-285 JUVENILE CT	63,730	NA	NA	63,730	0	63,730
101-286 DISTRICT CT	265,167	NA	NA	265,167	0	265,167
101-289/215 FOC	113,681	102,429	11,252	124,933	0	124,933
101-289/215 FOC DP	33,686	27,171	6,515	40,201	0	40,201
101-294 PROBATE CT	113,206	NA	NA	113,206	0	113,206
101-296 PA	150,252	140,636	9,616	159,868	0	159,868
101-296 PA DP	46,583	36,711	9,872	56,455	0	56,455
101-298 SUPPORT COORD	120	NA	NA	120	0	0
101-299 CRIME VICTIM COORD	18,187	NA	NA	18,187	0	18,187
101-301 SHERIFF	497,991	NA	NA	497,991	0	497,991
101-302 BALIFF/SECURITY	43,205	NA	NA	43,205	0	43,205
101-307 S.A.N.E. GRANT	120	NA	NA	120	0	120
101-309 ORV ENF GRANT	9,133	NA	NA	9,133	0	9,133
101-331 MARINE	2,905	NA	NA	2,905	0	2,905
101-334 SNOWMOBILE	3,510	NA	NA	3,510	0	3,510
101-351 JAIL	348,803	NA	NA	348,803	0	348,803
101-430 ANIMAL CONT	56,900	NA	NA	56,900	0	56,900
101-442 DRAIN COMM	33,647	NA	NA	33,647	0	33,647
101-568 DD.SOIL CONS. DIST	346	NA	NA	346	0	346
101-601 HEALTH DEPT	360	NA	NA	360	0	360
101-631 SUB ABUSE	1,193	NA	NA	1,193	0	1,193
101-648 MED EXAMINE	14,850	NA	NA	14,850	0	14,850
101-649 MENTAL HEALTH	795	NA	NA	795	0	795
101-682 VETS AFFAIRS	50,014	NA	NA	50,014	0	50,014
101-710 COOP EXT	21,185	NA	NA	21,185	0	21,185
101-711 ROD	91,446	NA	NA	91,446	0	91,446
101-713 SURVEYORS OFFICE	7,134	NA	NA	7,134	0	7,134
101-714 PLAT BOOK	0	NA	NA	0	0	0
101-715 GIS	461	NA	NA	461	0	461
101-716 REGIONAL PLN CMTE	470	NA	NA	470	0	470
101-717 E.D.C.	30	NA	NA	30	0	30
101-719 RURAL BUS	725	NA	NA	725	0	725
103 SHERIFF SPECIAL PROJECTS	14	NA	NA	14	0	0
104 TRIDENT TASK FORCE	19,441	NA	NA	19,441	0	19,441
208 SHERIFF PARK PATROL	1,047	NA	NA	1,047	0	0
210 COUNTY AMBULANCE	7,594	NA	NA	7,594	0	7,594
211 EMERG SVCS	24,617	NA	NA	24,617	0	24,617
213 TITLE III	1,249	NA	NA	1,249	0	1,249
214 911 STATE TRAINING	5,768	NA	NA	5,768	0	5,768
216 COMM SVC FUND	8,751	NA	NA	8,751	0	8,751
217 STONEGARDEN	12,526	NA	NA	12,526	0	12,526
218 MENTAL HEALTH CT	9,075	NA	NA	9,075	0	9,075
221 HEALTH DEPT	36,230	NA	NA	36,230	0	36,230
225 CORRECTIONAL FACIL	2,336	NA	NA	2,336	0	2,336
230 RECYCLING	6,324	NA	NA	6,324	0	6,324

Chippewa County, Michigan
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Schedule B - Fixed Costs Proposed

232 COMM CORRECTION	73,201	NA	NA	73,201	0	73,201
234 ELECTIONS	239	NA	NA	239	0	239
235 COMM ACTION	390	NA	NA	390	0	390
236 SUPERIOR TWP 2000	0	NA	NA	0	0	0
237 FIRST RESPONDER	818	NA	NA	818	0	818
238 SCHOOL RES OFFICER	11,171	NA	NA	11,171	0	11,171
245 SHERIFF CPE PILOT PGM	144	NA	NA	144	0	144
249 BUILDING INSPECTIONS	27,883	NA	NA	27,883	0	27,883
251 50TH CIR CT PROB & PAR	22,625	NA	NA	22,625	0	22,625
252 DRUG CT - CIRCUIT	12,669	NA	NA	12,669	0	12,669
253 DRUG CT - DISTRICT	0	NA	NA	0	0	0
254 OPIOID SETTLEMENT	268	NA	NA	268	0	268
255 HOMESTEAD PROP TAX AUDIT	493	NA	NA	493	0	493
256 ROD AUTOMATION	4,978	NA	NA	4,978	0	4,978
257 DRUG FOREFITURE	361	NA	NA	361	0	361
259 CCSD SALVAGE VEH	302	NA	NA	302	0	302
260 MIDC FUND	131,769	NA	NA	131,769	0	131,769
261 911 EMS TELEPHONE	118,784	NA	NA	118,784	0	118,784
263 CONCEALED WEAPONS	3,334	NA	NA	3,334	0	0
264 LOCAL CORRECTNS	465	NA	NA	465	0	465
269 LAW LIBRARY	2,712	NA	NA	2,712	0	2,712
272 SHERIFF ROAD PATROL	15,399	NA	NA	15,399	0	15,399
273 ROAD PATROL OVERTIME	7,076	NA	NA	7,076	0	7,076
274 SHERIFF 302 TRAINING	264	NA	NA	264	0	264
277 HIGHWAY SAFETY	1,889	NA	NA	1,889	0	1,889
280 ANIMAL CONT MILLAGE	15,478	NA	NA	15,478	0	15,478
281 MMOG GRANT	60	NA	NA	60	0	60
282 ARPA	60	NA	NA	60	0	60
285 ANML SHLTR DONATION	13,462	NA	NA	13,462	0	13,462
286 K-9	14	NA	NA	14	0	14
287 FIA	2,985	NA	NA	2,985	0	2,985
292 CCF - PROBATE	11,038	NA	NA	11,038	0	11,038
294 VETERAN'S TRUST	6,126	NA	NA	6,126	0	0
296 HUD MSC GRANT	443	NA	NA	443	0	443
298 FAMILY COUNSELING	1,853	NA	NA	1,853	0	1,853
595 COMMISSARY	3,540	NA	NA	3,540	0	3,540
650 CENTRAL STORES	933	NA	NA	933	0	933
677 SELF INS-HEALTH	6,901	NA	NA	6,901	0	6,901
678 SELF INS-WC	731	NA	NA	731	0	731
737 OTH EMP BEN TRUST	236	NA	NA	236	0	236
OTHER	27,102	NA	NA	27,102	0	27,102
Total Allocated	2,959,033	306,947	37,255	2,996,288	0	2,985,648
Direct Billed	0					
Unallocated Total	474,110					
Cost Adjustments	(241,790)					
Disallowed Total	0					
Total Expenditures	3,191,353					

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2024
Schedule C - Summary of Allocated Costs

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
BLDG DEPN	0		219,729		0	
EQUIP DEPN	0		26,407		0	
101-172 CONTROLLER	352,023		0	(56,628)	0	
101-193 COST PLAN	5,000		0		0	
101-215 CLERK	268,180		0	(157,337)	0	
101-223 AUDIT	25,351		0		0	
101-228 INFO SYSTEMS	523,730		0	(56,982)	0	
101-229 COMPUTER	96,566		0		0	
101-253 TREASURER	373,145		(4,346)	(203,163)	0	
101-261 RETIREES HOSPIT	748,560		0		0	
101-265 BLDG/GRNDS	426,564		0		0	
101-266 LEGAL SVCS	21,248		0		0	
101-267 INSURANCE	350,986		0		0	
101-901 RECORD COPY	0		0		0	
101-101 BOC						14,971
101-245 REMONUMENT						2,309
101-257 EQUALIZATN						53,484
101-262 ELECTIONS						10,868
101-271 BONDS						60
101-272 UNUSED DEPTS						0
101-277 JURY BOARD						17,559
101-283 CIRCUIT CT						206,781
101-285 JUVENILE CT						63,730
101-286 DISTRICT CT						265,167
101-289/215 FOC						113,681
101-289/215 FOC DP						33,686
101-294 PROBATE CT						113,206
101-296 PA						150,252
101-296 PA DP						46,583
101-298 SUPPORT COORD						120
101-299 CRIME VICTIM COORD						18,187
101-301 SHERIFF						497,991
101-302 BALIFF/SECURITY						43,205
101-307 S.A.N.E. GRANT						120
101-309 ORV ENF GRANT						9,133
101-331 MARINE						2,905
101-334 SNOWMOBILE						3,510
101-351 JAIL						348,803
101-430 ANIMAL CONT						56,900
101-442 DRAIN COMM						33,647
101-568 DD.SOIL CONS. DIST						346
101-601 HEALTH DEPT						360
101-631 SUB ABUSE						1,193
101-648 MED EXAMINE						14,850
101-649 MENTAL HEALTH						795
101-682 VETS AFFAIRS						50,014
101-710 COOP EXT						21,185
101-711 ROD						91,446
101-713 SURVEYORS OFFICE						7,134
101-714 PLAT BOOK						0
101-715 GIS						461
101-716 REGIONAL PLN CMTE						470

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2024
Schedule C - Summary of Allocated Costs

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
101-717 E.D.C.						30
101-719 RURAL BUS						725
103 SHERIFF SPECIAL PROJECTS						14
104 TRIDENT TASK FORCE						19,441
208 SHERIFF PARK PATROL						1,047
210 COUNTY AMBULANCE						7,594
211 EMERG SVCS						24,617
213 TITLE III						1,249
214 911 STATE TRAINING						5,768
216 COMM SVC FUND						8,751
217 STONEGARDEN						12,526
218 MENTAL HEALTH CT						9,075
221 HEALTH DEPT						36,230
225 CORRECTIONAL FACIL						2,336
230 RECYCLING						6,324
232 COMM CORRECTION						73,201
234 ELECTIONS						239
235 COMM ACTION						390
236 SUPERIOR TWP 2000						0
237 FIRST RESPONDER						818
238 SCHOOL RES OFFICER						11,171
245 SHERIFF CPE PILOT PGM						144
249 BUILDING INSPECTIONS						27,883
251 50TH CIR CT PROB & PAR						22,625
252 DRUG CT - CIRCUIT						12,669
253 DRUG CT - DISTRICT						0
254 OPIOID SETTLEMENT						268
255 HOMESTEAD PROP TAX AUDIT						493
256 ROD AUTOMATION						4,978
257 DRUG FOREFITURE						361
259 CCSD SALVAGE VEH						302
260 MIDC FUND						131,769
261 911 EMS TELEPHONE						118,784
263 CONCEALED WEAPONS						3,334
264 LOCAL CORRECTNS						465
269 LAW LIBRARY						2,712
272 SHERIFF ROAD PATROL						15,399
273 ROAD PATROL OVERTIME						7,076
274 SHERIFF 302 TRAINING						264
277 HIGHWAY SAFETY						1,889
280 ANIMAL CONT MILLAGE						15,478
281 MMOG GRANT						60
282 ARPA						60
285 ANML SHLTR DONATION						13,462
286 K-9						14
287 FIA						2,985
292 CCF - PROBATE						11,038
294 VETERAN'S TRUST						6,126
296 HUD MSC GRANT						443
298 FAMILY COUNSELING						1,853
595 COMMISSARY						3,540
650 CENTRAL STORES						933
677 SELF INS-HEALTH						6,901

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2024
Schedule C - Summary of Allocated Costs

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
678 SELF INS-WC						731
737 OTH EMP BEN TRUST						236
OTHER						27,102
Totals	3,191,353		241,790	(474,110)	0	2,959,033

Deviation: 0

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2024
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, 2024
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, 2024
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, 2024
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	219,729			
Total Departmental Cost	219,729			219,729
Adjustments:				
Total To Be Allocated:	219,729			219,729

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2024
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	219,729	0	14,868	204,570	291
Functional Cost	219,729	0	14,868	204,570	291
Allocation Step 1					
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	219,729	0	14,868	204,570	291
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For BLDG DEPN					
Schedule .3 Total	219,729	0	14,868	204,570	291

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2024
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	833		833		833
101-215 CLERK	1,284	10.995033	1,635		1,635		1,635
101-253 TREASURER	1,016	8.700120	1,294		1,294		1,294
101-257 EQUALIZATN	458	3.921904	583		583		583
101-265 BLDG/GRNDS	192	1.644117	244		244		244
101-283 CIRCUIT CT	2,636	22.572359	3,356		3,356		3,356
101-294 PROBATE CT	1,535	13.144374	1,954		1,954		1,954
101-442 DRAIN COMM	1,154	9.881829	1,469		1,469		1,469
101-682 VETS AFFAIRS	1,153	9.873266	1,468		1,468		1,468
101-711 ROD	1,025	8.777188	1,305		1,305		1,305
101-901 RECORD COPY	75	0.642233	95		95		95
251 50TH CIR CT PROB & PAR	496	4.247303	631		631		631
Schedule .4 Total for 319 COURTHOUSE	11,678	100.000000	14,868		14,868	0	14,868

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, 2024
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	61,422		61,422		61,422
101-289/215 FOC	1,115	9.184514	18,789		18,789		18,789
101-296 PA	2,000	16.474465	33,702		33,702		33,702
101-301 SHERIFF	3,265	26.894563	55,018		55,018		55,018
232 COMM CORRECTION	1,020	8.401977	17,188		17,188		17,188
260 MIDC FUND	1,030	8.484349	17,356		17,356		17,356
269 LAW LIBRARY	65	0.535420	1,095		1,095		1,095
Schedule .4 Total for 325 CO BLDG	12,140	100.000000	204,570		204,570	0	204,570

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, 2024
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	219,494.75	16.474984	48		48		48
101-285 JUVENILE CT	202,366.07	15.189328	44		44		44
101-286 DISTRICT CT	357,111.39	26.804307	78		78		78
101-289/215 FOC	327,786.17	24.603194	72		72		72
101-294 PROBATE CT	225,532.73	16.928187	49		49		49
Schedule .4 Total for COURT FIBER LINE	1,332,291.11	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, 2024
Schedule .5 - Allocation Summary
For Department BLDG DEPN

Receiving Department	Total	319 COURTHOUSE	325 CO BLDG	COURT FIBER LINE
101-172 CONTROLLER	833	833	0	0
101-215 CLERK	1,635	1,635	0	0
101-253 TREASURER	1,294	1,294	0	0
101-257 EQUALIZATN	583	583	0	0
101-265 BLDG/GRNDS	244	244	0	0
101-283 CIRCUIT CT	3,404	3,356	0	48
101-285 JUVENILE CT	44	0	0	44
101-286 DISTRICT CT	61,500	0	61,422	78
101-289/215 FOC	18,860	0	18,789	72
101-294 PROBATE CT	2,004	1,954	0	49
101-296 PA	33,702	0	33,702	0
101-301 SHERIFF	55,018	0	55,018	0
101-442 DRAIN COMM	1,469	1,469	0	0
101-682 VETS AFFAIRS	1,468	1,468	0	0
101-711 ROD	1,305	1,305	0	0
101-901 RECORD COPY	95	95	0	0
232 COMM CORRECTION	17,188	0	17,188	0
251 50TH CIR CT PROB & PAR	631	631	0	0
260 MIDC FUND	17,356	0	17,356	0
269 LAW LIBRARY	1,095	0	1,095	0
Direct Bill	0	0	0	0
Total	219,729	14,868	204,570	291

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2024
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, 2024
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	26,407			
Total Departmental Cost	26,407			26,407
Adjustments:				
Total To Be Allocated:	26,407			26,407

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2024
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	26,407	0	25,531	876
Functional Cost	26,407	0	25,531	876
Allocation Step 1				
Reallocate Admin Costs		0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	26,407	0	25,531	876
Allocation Step 2				
2nd Allocation	0	0	0	0
Total For EQUIP DEPN				
Schedule .3 Total	26,407	0	25,531	876

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2024
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	428	1.676393	428		428		428
101-228 INFO SYSTEMS	17,958	70.338021	17,958		17,958		17,958
101-229 COMPUTER	7,145	27.985586	7,145		7,145		7,145
Schedule .4 Total for EQUIP DEPN	25,531	100.000000	25,531		25,531	0	25,531

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, 2024
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	361	6.772983	59		59		59
101-286 DISTRICT CT	4,401	82.570357	723		723		723
101-289/215 FOC	568	10.656660	93		93		93
Schedule .4 Total for JAVS UPGRADE	5,330	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, 2024
Schedule .5 - Allocation Summary
For Department EQUIP DEPN

Receiving Department	Total	EQUIP DEPN	JAVS UPGRADE
101-215 CLERK	428	428	0
101-228 INFO SYSTEMS	17,958	17,958	0
101-229 COMPUTER	7,145	7,145	0
101-283 CIRCUIT CT	59	0	59
101-286 DISTRICT CT	723	0	723
101-289/215 FOC	93	0	93
Direct Bill	0	0	0
Total	26,407	25,531	876

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2024
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, 2024
Schedule .2 - Costs To Be Allocated
For Department 101-172 CONTROLLER

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	352,023			352,023
Inbound Costs:				
BLDG DEPN	833		833	
101-172 CONTROLLER		4,579	4,579	
101-193 COST PLAN		704	704	
101-215 CLERK		6,107	6,107	
101-223 AUDIT		441	441	
101-228 INFO SYSTEMS		10,482	10,482	
101-229 COMPUTER		2,172	2,172	
101-253 TREASURER		2,453	2,453	
101-261 RETIREES HOSPIT		13,777	13,777	
101-265 BLDG/GRNDS		15,649	15,649	
101-266 LEGAL SVCS		413	413	
101-267 INSURANCE		3,620	3,620	
101-901 RECORD COPY		84	84	
Total Allocated Additions:	833	60,481	61,314	61,314
Total To Be Allocated:	352,856	60,481		413,337

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2024
Schedule .3 - Costs Allocated By Activity
For Department 101-172 CONTROLLER

	Total	G&A	FINANCE	PERSONNEL	COUNTY ADMIN
Wages & Benefits					
--- SALARIES & WAGES ---	131,034	0	50,945	17,965	34,868
FRINGE BENEFITS	169,692	0	65,976	23,265	45,155
Other Expense & Cost					
--- 727.000 SUPPLIES ---	1,669	0	649	229	444
729.000 POSTAGE	914	0	357	125	243
801.000 PROF SVCS	45,715	0	17,773	6,268	12,165
802.000 DUES	250	0	97	34	67
850.000 TELEPHONE	1,248	0	486	171	332
860.000 TRAVEL	0	0	0	0	0
901.000 PUBLISHING	475	0	185	65	126
955.000 MISC	1,026	0	399	141	273
979.000 EQUIPMENT	0	0	0	0	0
Departmental Total					
--- Expenditures Per Financial Statement ---	352,023				
Deductions					
--- *Total Disallowed Costs ---	0	0	0	0	0
Functional Cost	352,023	0	136,867	48,263	93,673
Allocation Step 1					
--- Inbound - All Others ---	833	0	324	114	222
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	(48,342)	0	0	0	0
1st Allocation	304,514	0	137,191	48,377	93,895
Allocation Step 2					
--- Inbound - All Others ---	60,481	0	23,515	8,292	16,094
Unallocated Costs	(8,286)	0	0	0	0
2nd Allocation	52,195	0	23,515	8,292	16,094
Total For 101-172 CONTROLLER					
--- Schedule .3 Total ---	356,709	0	160,706	56,669	109,989

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2024
Schedule .3 - Costs Allocated By Activity
For Department 101-172 CONTROLLER

	BUILDINGS & GROUNDS	INFO SYSTEMS	GENERAL GOVT**
Wages & Benefits			
SALARIES & WAGES	4,652	4,652	17,952
FRINGE BENEFITS	6,024	6,024	23,248
Other Expense & Cost			
727.000 SUPPLIES	59	59	229
729.000 POSTAGE	32	32	125
801.000 PROF SVCS	1,623	1,623	6,263
802.000 DUES	9	9	34
850.000 TELEPHONE	44	44	171
860.000 TRAVEL	0	0	0
901.000 PUBLISHING	17	17	65
955.000 MISC	36	36	141
979.000 EQUIPMENT	0	0	0
Departmental Total			
Expenditures Per Financial Statement			
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	12,496	12,496	48,228
Allocation Step 1			
Inbound - All Others	30	30	114
Reallocate Admin Costs	0	0	0
Unallocated Costs	0	0	(48,342)
1st Allocation	12,526	12,526	0
Allocation Step 2			
Inbound - All Others	2,147	2,147	8,286
Unallocated Costs	0	0	(8,286)
2nd Allocation	2,147	2,147	0
Total For 101-172 CONTROLLER			
Schedule .3 Total	14,673	14,673	0

**Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2024
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	96	0.816535	1,120		1,120	195	1,316
101-172 CONTROLLER	202	1.718125	2,357		2,357		2,357
101-193 COST PLAN	1	0.008506	12		12	2	14
101-215 CLERK	198	1.684103	2,310		2,310	403	2,713
101-223 AUDIT	2	0.017011	23		23	4	27
101-228 INFO SYSTEMS	237	2.015820	2,766		2,766	482	3,248
101-229 COMPUTER	80	0.680446	934		934	163	1,096
101-245 REMONUMENT	24	0.204134	280		280	49	329
101-253 TREASURER	197	1.675598	2,299		2,299	401	2,700
101-257 EQUALIZATN	165	1.403419	1,925		1,925	336	2,261
101-261 RETIREES HOSPIT	24	0.204134	280		280	49	329
101-262 ELECTIONS	79	0.671940	922		922	161	1,083
101-265 BLDG/GRNDS	448	3.810496	5,228		5,228	912	6,139
101-266 LEGAL SVCS	37	0.314706	432		432	75	507
101-267 INSURANCE	9	0.076550	105		105	18	123
101-271 BONDS	2	0.017011	23		23	4	27
101-277 JURY BOARD	23	0.195628	268		268	47	315
101-283 CIRCUIT CT	1,721	14.638087	20,082		20,082	3,506	23,588
101-285 JUVENILE CT	239	2.032832	2,789		2,789	486	3,275
101-286 DISTRICT CT	437	3.716935	5,099		5,099	889	5,989
101-289/215 FOC	219	1.862720	2,555		2,555	446	3,001
101-294 PROBATE CT	234	1.990304	2,731		2,731	476	3,207
101-296 PA	268	2.279493	3,127		3,127	545	3,673
101-298 SUPPORT COORD	4	0.034022	47		47	8	55
101-299 CRIME VICTIM COORD	124	1.054691	1,447		1,447	252	1,699
101-301 SHERIFF	792	6.736412	9,242		9,242	1,612	10,853
101-302 BALIFF/SECURITY	103	0.876074	1,202		1,202	210	1,412
101-307 S.A.N.E. GRANT	4	0.034022	47		47	8	55
101-309 ORV ENF GRANT	90	0.765501	1,050		1,050	183	1,233
101-331 MARINE	36	0.306201	420		420	73	493
101-334 SNOWMOBILE	38	0.323212	443		443	77	521
101-351 JAIL	568	4.831164	6,628		6,628	1,156	7,784
101-430 ANIMAL CONT	192	1.633070	2,240		2,240	391	2,631
101-442 DRAIN COMM	56	0.476312	653		653	114	767
101-568 DD.SOIL CONS. DIST	1	0.008506	12		12	2	14
101-601 HEALTH DEPT	12	0.102067	140		140	24	164
101-631 SUB ABUSE	4	0.034022	47		47	8	55
101-648 MED EXAMINE	91	0.774007	1,062		1,062	185	1,247
101-649 MENTAL HEALTH	4	0.034022	47		47	8	55
101-682 VETS AFFAIRS	194	1.650081	2,264		2,264	395	2,659
101-710 COOP EXT	135	1.148252	1,575		1,575	275	1,850
101-711 ROD	169	1.437442	1,972		1,972	344	2,316
101-713 SURVEYORS OFFICE	76	0.646423	887		887	155	1,041
101-715 GIS	4	0.034022	47		47	8	55
101-716 REGIONAL PLN CMTE	4	0.034022	47		47	8	55
101-717 E.D.C.	1	0.008506	12		12	2	14
101-719 RURAL BUS	12	0.102067	140		140	24	164
104 TRIDENT TASK FORCE	76	0.646423	887		887	155	1,041
208 SHERIFF PARK PATROL	18	0.153100	210		210	37	247
210 COUNTY AMBULANCE	20	0.170111	233		233	41	274
211 EMERG SVCS	248	2.109382	2,894		2,894	505	3,399
213 TITLE III	3	0.025517	35		35	6	41

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2024
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
214 911 STATE TRAINING	82	0.697457	957		957	167	1,124
216 COMM SVC FUND	68	0.578379	793		793	138	932
217 STONEGARDEN	88	0.748490	1,027		1,027	179	1,206
218 MENTAL HEALTH CT	196	1.667092	2,287		2,287	399	2,686
221 HEALTH DEPT	6	0.051033	70		70	12	82
225 CORRECTIONAL FACIL	33	0.280684	385		385	67	452
230 RECYCLING	10	0.085056	117		117	20	137
232 COMM CORRECTION	230	1.956281	2,684		2,684	468	3,152
235 COMM ACTION	13	0.110572	152		152	26	178
237 FIRST RESPONDER	14	0.119078	163		163	28	192
238 SCHOOL RES OFFICER	112	0.952624	1,307		1,307	228	1,535
245 SHERIFF CPE PILOT PGM	3	0.025517	35		35	6	41
249 BUILDING INSPECTIONS	190	1.616059	2,217		2,217	387	2,604
251 50TH CIR CT PROB & PAR	70	0.595390	817		817	142	959
252 DRUG CT - CIRCUIT	216	1.837203	2,520		2,520	440	2,960
256 ROD AUTOMATION	10	0.085056	117		117	20	137
257 DRUG FOREFUTURE	7	0.059539	82		82	14	96
259 CCSD SALVAGE VEH	5	0.042528	58		58	10	69
260 MIDC FUND	792	6.736412	9,242		9,242	1,612	10,853
261 911 EMS TELEPHONE	369	3.138556	4,306		4,306	751	5,057
264 LOCAL CORRECTNS	11	0.093561	128		128	22	151
269 LAW LIBRARY	13	0.110572	152		152	26	178
272 SHERIFF ROAD PATROL	68	0.578379	793		793	138	932
273 ROAD PATROL OVERTIME	82	0.697457	957		957	167	1,124
274 SHERIFF 302 TRAINING	7	0.059539	82		82	14	96
277 HIGHWAY SAFETY	26	0.221145	303		303	53	356
280 ANIMAL CONT MILLAGE	387	3.291656	4,516		4,516	788	5,303
281 MMOG GRANT	2	0.017011	23		23	4	27
282 ARPA	2	0.017011	23		23	4	27
285 ANML SHLTR DONATION	18	0.153100	210		210	37	247
287 FIA	91	0.774007	1,062		1,062	185	1,247
292 CCF - PROBATE	127	1.080208	1,482		1,482	258	1,740
294 VETERAN'S TRUST	121	1.029174	1,412		1,412	246	1,658
296 HUD MSC GRANT	1	0.008506	12		12	2	14
298 FAMILY COUNSELING	1	0.008506	12		12	2	14
595 COMMISSARY	21	0.178617	245		245	43	288
650 CENTRAL STORES	25	0.212639	292		292	51	343
677 SELF INS-HEALTH	154	1.309858	1,797		1,797	313	2,110
678 SELF INS-WC	7	0.059539	82		82	14	96
737 OTH EMP BEN TRUST	6	0.051033	70		70	12	82
OTHER	52	0.442290	607		607	106	713
Schedule .4 Total for FINANCE	11,757	100.000000	137,191		137,191	23,515	160,706

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, 2024
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	50,711.60	0.708533	343		343	60	403
101-172 CONTROLLER	131,033.56	1.830776	886		886		886
101-215 CLERK	182,871.87	2.555050	1,236		1,236	216	1,452
101-228 INFO SYSTEMS	127,005.66	1.774499	858		858	150	1,008
101-253 TREASURER	201,066.05	2.809256	1,359		1,359	237	1,596
101-257 EQUALIZATN	123,510.10	1.725659	835		835	146	981
101-262 ELECTIONS	25,909.43	0.362002	175		175	31	206
101-265 BLDG/GRNDS	88,912.80	1.242272	601		601	105	706
101-277 JURY BOARD	3,118.54	0.043572	21		21	4	25
101-283 CIRCUIT CT	219,494.75	3.066738	1,484		1,484	259	1,743
101-285 JUVENILE CT	202,366.07	2.827420	1,368		1,368	239	1,607
101-286 DISTRICT CT	357,111.39	4.989491	2,414		2,414	421	2,835
101-289/215 FOC	327,786.17	4.579765	2,216		2,216	387	2,602
101-294 PROBATE CT	225,532.73	3.151100	1,524		1,524	266	1,791
101-296 PA	453,282.74	6.333179	3,064		3,064	535	3,599
101-299 CRIME VICTIM COORD	52,062.31	0.727405	352		352	61	413
101-301 SHERIFF	880,854.32	12.307127	5,954		5,954	1,040	6,993
101-302 BALIFF/SECURITY	171,182.54	2.391729	1,157		1,157	202	1,359
101-309 ORV ENF GRANT	21,266.98	0.297138	144		144	25	169
101-331 MARINE	6,448.23	0.090093	44		44	8	51
101-334 SNOWMOBILE	8,388.75	0.117206	57		57	10	67
101-351 JAIL	1,300,973.93	18.176958	8,793		8,793	1,537	10,330
101-430 ANIMAL CONT	186,487.99	2.605574	1,261		1,261	220	1,481
101-442 DRAIN COMM	992.52	0.013867	7		7	1	8
101-648 MED EXAMINE	49,630.87	0.693433	335		335	59	394
101-682 VETS AFFAIRS	45,636.33	0.637622	308		308	54	362
101-710 COOP EXT	44,955.37	0.628108	304		304	53	357
101-711 ROD	168,844.74	2.359066	1,141		1,141	199	1,341
101-713 SURVEYORS OFFICE	17,561.59	0.245367	119		119	21	139
104 TRIDENT TASK FORCE	62,035.48	0.866748	419		419	73	493
208 SHERIFF PARK PATROL	2,304.34	0.032196	16		16	3	18
211 EMERG SVCS	64,660.33	0.903422	437		437	76	513
214 911 STATE TRAINING	13,611.71	0.190180	92		92	16	108
216 COMM SVC FUND	27,624.99	0.385971	187		187	33	219
217 STONEGARDEN	37,201.52	0.519772	251		251	44	295
218 MENTAL HEALTH CT	11,955.60	0.167041	81		81	14	95
232 COMM CORRECTION	71,855.13	1.003946	486		486	85	571
238 SCHOOL RES OFFICER	49,364.67	0.689714	334		334	58	392
249 BUILDING INSPECTIONS	82,008.38	1.145805	554		554	97	651
252 DRUG CT - CIRCUIT	19,254.85	0.269025	130		130	23	153
260 MIDC FUND	263,507.99	3.681683	1,781		1,781	311	2,092
261 911 EMS TELEPHONE	657,144.43	9.181495	4,442		4,442	776	5,217
272 SHERIFF ROAD PATROL	60,273.34	0.842127	407		407	71	479
273 ROAD PATROL OVERTIME	17,439.72	0.243664	118		118	20	138
277 HIGHWAY SAFETY	3,937.31	0.055011	27		27	5	31
292 CCF - PROBATE	29,756.18	0.415748	201		201	35	236
294 VETERAN'S TRUST	8,334.46	0.116447	56		56	10	66
Schedule .4 Total for PERSONNEL	7,157,270.36	100.000000	48,377		48,377	8,292	56,669

Allocation Basis: REGULAR WAGES BY DEPT

Allocation Source: FINANCIAL REPORT

**Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2024
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	73,981.57	0.299050	281		281	49	330
101-172 CONTROLLER	352,023.43	1.422956	1,336		1,336		1,336
101-193 COST PLAN	5,000.00	0.020211	19		19	3	22
101-215 CLERK	268,180.19	1.084043	1,018		1,018	177	1,195
101-223 AUDIT	25,351.00	0.102474	96		96	17	113
101-228 INFO SYSTEMS	523,729.99	2.117031	1,988		1,988	346	2,333
101-229 COMPUTER	240,433.51	0.971885	913		913	159	1,071
101-245 REMONUMENT	112,027.00	0.452838	425		425	74	499
101-253 TREASURER	373,144.51	1.508332	1,416		1,416	246	1,662
101-257 EQUALIZATN	364,259.04	1.472415	1,383		1,383	240	1,623
101-261 RETIREES HOSPIT	748,559.50	3.025841	2,841		2,841	494	3,335
101-262 ELECTIONS	113,368.39	0.458260	430		430	75	505
101-265 BLDG/GRNDS	452,349.65	1.828496	1,717		1,717	299	2,015
101-266 LEGAL SVCS	21,248.40	0.085891	81		81	14	95
101-267 INSURANCE	350,986.35	1.418764	1,332		1,332	232	1,564
101-277 JURY BOARD	14,167.74	0.057269	54		54	9	63
101-283 CIRCUIT CT	586,428.19	2.370471	2,226		2,226	387	2,613
101-285 JUVENILE CT	418,117.29	1.690122	1,587		1,587	276	1,863
101-286 DISTRICT CT	729,609.94	2.949243	2,769		2,769	482	3,251
101-289/215 FOC	681,508.08	2.754805	2,587		2,587	450	3,036
101-294 PROBATE CT	421,398.65	1.703385	1,599		1,599	278	1,877
101-296 PA	834,019.87	3.371291	3,165		3,165	550	3,716
101-299 CRIME VICTIM COORD	164,845.17	0.666340	626		626	109	734
101-301 SHERIFF	3,343,279.87	13.514268	12,689		12,689	2,206	14,896
101-302 BALIFF/SECURITY	192,140.66	0.776675	729		729	127	856
101-309 ORV ENF GRANT	50,383.31	0.203660	191		191	33	224
101-331 MARINE	11,552.31	0.046697	44		44	8	51
101-334 SNOWMOBILE	15,037.65	0.060785	57		57	10	67
101-351 JAIL	3,619,825.22	14.632124	13,739		13,739	2,391	16,130
101-430 ANIMAL CONT	381,863.53	1.543576	1,449		1,449	252	1,701
101-442 DRAIN COMM	1,082.49	0.004376	4		4	1	5
101-568 DD.SOIL CONS. DIST	26,000.00	0.105098	99		99	17	116
101-631 SUB ABUSE	88,176.73	0.356430	335		335	58	393
101-648 MED EXAMINE	95,942.48	0.387820	364		364	63	427
101-682 VETS AFFAIRS	71,363.55	0.288467	271		271	47	318
101-710 COOP EXT	196,661.40	0.794948	746		746	130	876
101-711 ROD	306,061.72	1.237168	1,162		1,162	202	1,364
101-713 SURVEYORS OFFICE	20,461.50	0.082710	78		78	13	91
101-715 GIS	28,000.00	0.113182	106		106	18	125
101-716 REGIONAL PLN CMTE	28,750.00	0.116214	109		109	19	128
101-719 RURAL BUS	30,000.00	0.121267	114		114	20	134
104 TRIDENT TASK FORCE	102,911.24	0.415990	391		391	68	458
210 COUNTY AMBULANCE	574,673.80	2.322957	2,181		2,181	379	2,560
211 EMERG SVCS	177,362.23	0.716937	673		673	117	790
213 TITLE III	94,104.68	0.380392	357		357	62	419
214 911 STATE TRAINING	23,478.26	0.094904	89		89	15	105
216 COMM SVC FUND	32,418.60	0.131043	123		123	21	144
217 STONEGARDEN	116,653.04	0.471537	443		443	77	520
218 MENTAL HEALTH CT	106,933.71	0.432249	406		406	71	476
221 HEALTH DEPT	2,300,000.00	9.297103	8,729		8,729	1,518	10,247
225 CORRECTIONAL FACIL	102,517.09	0.414396	389		389	68	457
230 RECYCLING	495,000.00	2.000898	1,879		1,879	327	2,205

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2024
Schedule .4 - Detail Activity Allocations
For Department 101-172 CONTROLLER

Activity - COUNTY ADMIN

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
232 COMM CORRECTION	355,915.19	1.438687	1,351		1,351	235	1,586
237 FIRST RESPONDER	26,934.06	0.108873	102		102	18	120
238 SCHOOL RES OFFICER	103,941.92	0.420156	395		395	69	463
245 SHERIFF CPE PILOT PGM	2,147.60	0.008681	8		8	1	10
249 BUILDING INSPECTIONS	136,068.26	0.550018	516		516	90	606
251 50TH CIR CT PROB & PAR	4,530.51	0.018313	17		17	3	20
252 DRUG CT - CIRCUIT	101,656.18	0.410917	386		386	67	453
256 ROD AUTOMATION	15,159.96	0.061280	58		58	10	68
257 DRUG FOREFITURE	4,316.97	0.017450	16		16	3	19
259 CCSD SALVAGE VEH	2,053.23	0.008300	8		8	1	9
260 MIDC FUND	710,128.09	2.870493	2,695		2,695	469	3,164
261 911 EMS TELEPHONE	1,272,835.22	5.145078	4,831		4,831	840	5,671
263 CONCEALED WEAPONS	777.52	0.003143	3		3	1	3
264 LOCAL CORRECTNS	6,459.39	0.026110	25		25	4	29
273 ROAD PATROL OVERTIME	22,400.45	0.090548	85		85	15	100
274 SHERIFF 302 TRAINING	2,121.22	0.008574	8		8	1	9
277 HIGHWAY SAFETY	5,082.53	0.020545	19		19	3	23
280 ANIMAL CONT MILLAGE	212,539.86	0.859133	807		807	140	947
285 ANML SHLTER DONATION	921,690.84	3.725676	3,498		3,498	608	4,106
287 FIA	19,841.90	0.080205	75		75	13	88
294 VETERAN'S TRUST	49,861.47	0.201551	189		189	33	222
296 HUD MSC GRANT	31,604.47	0.127752	120		120	21	141
298 FAMILY COUNSELING	2,805.00	0.011338	11		11	2	12
595 COMMISSARY	220,644.97	0.891895	837		837	146	983
Schedule .4 Total for COUNTY ADMIN	24,738,889.34	100.000000	93,895		93,895	16,094	109,989

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, 2024
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	12,526		12,526	2,147	14,673
Schedule .4 Total for BUILDINGS & GROUNDS	100	100.000000	12,526		12,526	2,147	14,673

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

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2024
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	12,526		12,526	2,147	14,673
Schedule .4 Total for INFO SYSTEMS	100	100.000000	12,526		12,526	2,147	14,673

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

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2024
Schedule .5 - Allocation Summary
For Department 101-172 CONTROLLER

Receiving Department	Total	FINANCE	PERSONNEL	COUNTY ADMIN	BUILDINGS & GROUNDS
101-101 BOC	2,048	1,316	403	330	0
101-172 CONTROLLER	4,579	2,357	886	1,336	0
101-193 COST PLAN	36	14	0	22	0
101-215 CLERK	5,360	2,713	1,452	1,195	0
101-223 AUDIT	140	27	0	113	0
101-228 INFO SYSTEMS	21,262	3,248	1,008	2,333	0
101-229 COMPUTER	2,167	1,096	0	1,071	0
101-245 REMONUMENT	828	329	0	499	0
101-253 TREASURER	5,958	2,700	1,596	1,662	0
101-257 EQUALIZATN	4,865	2,261	981	1,623	0
101-261 RETIREES HOSPIT	3,664	329	0	3,335	0
101-262 ELECTIONS	1,793	1,083	206	505	0
101-265 BLDG/GRNDS	23,533	6,139	706	2,015	14,673
101-266 LEGAL SVCS	602	507	0	95	0
101-267 INSURANCE	1,687	123	0	1,564	0
101-271 BONDS	27	27	0	0	0
101-277 JURY BOARD	403	315	25	63	0
101-283 CIRCUIT CT	27,943	23,588	1,743	2,613	0
101-285 JUVENILE CT	6,745	3,275	1,607	1,863	0
101-286 DISTRICT CT	12,075	5,989	2,835	3,251	0
101-289/215 FOC	8,640	3,001	2,602	3,036	0
101-294 PROBATE CT	6,875	3,207	1,791	1,877	0
101-296 PA	10,987	3,673	3,599	3,716	0
101-298 SUPPORT COORD	55	55	0	0	0
101-299 CRIME VICTIM COORD	2,847	1,699	413	734	0
101-301 SHERIFF	32,742	10,853	6,993	14,896	0
101-302 BALIFF/SECURITY	3,627	1,412	1,359	856	0
101-307 S.A.N.E. GRANT	55	55	0	0	0
101-309 ORV ENF GRANT	1,627	1,233	169	224	0
101-331 MARINE	596	493	51	51	0
101-334 SNOWMOBILE	654	521	67	67	0
101-351 JAIL	34,243	7,784	10,330	16,130	0
101-430 ANIMAL CONT	5,813	2,631	1,481	1,701	0
101-442 DRAIN COMM	780	767	8	5	0
101-568 DD.SOIL CONS. DIST	129	14	0	116	0
101-601 HEALTH DEPT	164	164	0	0	0
101-631 SUB ABUSE	448	55	0	393	0
101-648 MED EXAMINE	2,068	1,247	394	427	0
101-649 MENTAL HEALTH	55	55	0	0	0
101-682 VETS AFFAIRS	3,339	2,659	362	318	0
101-710 COOP EXT	3,083	1,850	357	876	0
101-711 ROD	5,020	2,316	1,341	1,364	0
101-713 SURVEYORS OFFICE	1,272	1,041	139	91	0
101-715 GIS	179	55	0	125	0
101-716 REGIONAL PLN CMTE	183	55	0	128	0
101-717 E.D.C.	14	14	0	0	0
101-719 RURAL BUS	298	164	0	134	0
104 TRIDENT TASK FORCE	1,992	1,041	493	458	0
208 SHERIFF PARK PATROL	265	247	18	0	0
210 COUNTY AMBULANCE	2,834	274	0	2,560	0
211 EMERG SVCS	4,702	3,399	513	790	0
213 TITLE III	460	41	0	419	0

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2024
Schedule .5 - Allocation Summary
For Department 101-172 CONTROLLER

Receiving Department	Total	FINANCE	PERSONNEL	COUNTY ADMIN	BUILDINGS & GROUNDS
214 911 STATE TRAINING	1,336	1,124	108	105	0
216 COMM SVC FUND	1,295	932	219	144	0
217 STONEGARDEN	2,021	1,206	295	520	0
218 MENTAL HEALTH CT	3,257	2,686	95	476	0
221 HEALTH DEPT	10,330	82	0	10,247	0
225 CORRECTIONAL FACIL	909	452	0	457	0
230 RECYCLING	2,342	137	0	2,205	0
232 COMM CORRECTION	5,308	3,152	571	1,586	0
235 COMM ACTION	178	178	0	0	0
237 FIRST RESPONDER	312	192	0	120	0
238 SCHOOL RES OFFICER	2,390	1,535	392	463	0
245 SHERIFF CPE PILOT PGM	51	41	0	10	0
249 BUILDING INSPECTIONS	3,861	2,604	651	606	0
251 50TH CIR CT PROB & PAR	979	959	0	20	0
252 DRUG CT - CIRCUIT	3,566	2,960	153	453	0
256 ROD AUTOMATION	205	137	0	68	0
257 DRUG FOREFUTURE	115	96	0	19	0
259 CCSD SALVAGE VEH	78	69	0	9	0
260 MIDC FUND	16,109	10,853	2,092	3,164	0
261 911 EMS TELEPHONE	15,945	5,057	5,217	5,671	0
263 CONCEALED WEAPONS	3	0	0	3	0
264 LOCAL CORRECTNS	179	151	0	29	0
269 LAW LIBRARY	178	178	0	0	0
272 SHERIFF ROAD PATROL	1,410	932	479	0	0
273 ROAD PATROL OVERTIME	1,362	1,124	138	100	0
274 SHERIFF 302 TRAINING	105	96	0	9	0
277 HIGHWAY SAFETY	410	356	31	23	0
280 ANIMAL CONT MILLAGE	6,250	5,303	0	947	0
281 MMOG GRANT	27	27	0	0	0
282 ARPA	27	27	0	0	0
285 ANML SHLTER DONATION	4,353	247	0	4,106	0
287 FIA	1,335	1,247	0	88	0
292 CCF - PROBATE	1,977	1,740	236	0	0
294 VETERAN'S TRUST	1,946	1,658	66	222	0
296 HUD MSC GRANT	154	14	0	141	0
298 FAMILY COUNSELING	26	14	0	12	0
595 COMMISSARY	1,271	288	0	983	0
650 CENTRAL STORES	343	343	0	0	0
677 SELF INS-HEALTH	2,110	2,110	0	0	0
678 SELF INS-WC	96	96	0	0	0
737 OTH EMP BEN TRUST	82	82	0	0	0
OTHER	713	713	0	0	0
Direct Bill	0	0	0	0	0
Total	356,709	160,706	56,669	109,989	14,673

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2024
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	14,673
101-229 COMPUTER	0
101-245 REMONUMENT	0
101-253 TREASURER	0
101-257 EQUALIZATN	0
101-261 RETIREES HOSPIT	0
101-262 ELECTIONS	0
101-265 BLDG/GRNDS	0
101-266 LEGAL SVCS	0
101-267 INSURANCE	0
101-271 BONDS	0
101-277 JURY BOARD	0
101-283 CIRCUIT CT	0
101-285 JUVENILE CT	0
101-286 DISTRICT CT	0
101-289/215 FOC	0
101-294 PROBATE CT	0
101-296 PA	0
101-298 SUPPORT COORD	0
101-299 CRIME VICTIM COORD	0
101-301 SHERIFF	0
101-302 BALIFF/SECURITY	0
101-307 S.A.N.E. GRANT	0
101-309 ORV ENF GRANT	0
101-331 MARINE	0
101-334 SNOWMOBILE	0
101-351 JAIL	0
101-430 ANIMAL CONT	0
101-442 DRAIN COMM	0
101-568 DD.SOIL CONS. DIST	0
101-601 HEALTH DEPT	0
101-631 SUB ABUSE	0
101-648 MED EXAMINE	0
101-649 MENTAL HEALTH	0
101-682 VETS AFFAIRS	0
101-710 COOP EXT	0
101-711 ROD	0
101-713 SURVEYORS OFFICE	0
101-715 GIS	0
101-716 REGIONAL PLN CMTE	0
101-717 E.D.C.	0
101-719 RURAL BUS	0
104 TRIDENT TASK FORCE	0
208 SHERIFF PARK PATROL	0
210 COUNTY AMBULANCE	0
211 EMERG SVCS	0
213 TITLE III	0

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2024
Schedule .5 - Allocation Summary
For Department 101-172 CONTROLLER

Receiving Department	INFO SYSTEMS
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
245 SHERIFF CPE PILOT PGM	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
281 MMOG GRANT	0
282 ARPA	0
285 ANML SHLTER DONATION	0
287 FIA	0
292 CCF - PROBATE	0
294 VETERAN'S TRUST	0
296 HUD MSC GRANT	0
298 FAMILY COUNSELING	0
595 COMMISSARY	0
650 CENTRAL STORES	0
677 SELF INS-HEALTH	0
678 SELF INS-WC	0
737 OTH EMP BEN TRUST	0
OTHER	0
Direct Bill	0
Total	<u>14,673</u>

**Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2024
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, 2024
Schedule .2 - Costs To Be Allocated
For Department 101-193 COST PLAN

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	5,000			5,000
Inbound Costs:				
101-172 CONTROLLER	31	5	36	
101-223 AUDIT		2	2	
101-253 TREASURER		12	12	
101-267 INSURANCE		38	38	
Total Allocated Additions:	31	58	88	88
Total To Be Allocated:	5,031	58		5,088

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2024
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	31	31	0
Reallocate Admin Costs		(31)	31
Unallocated Costs	0	0	0
1st Allocation	5,031	0	5,031
Allocation Step 2			
Inbound - All Others	58	58	0
Reallocate Admin Costs		(58)	58
Unallocated Costs	0	0	0
2nd Allocation	58	0	58
Total For 101-193 COST PLAN			
Schedule .3 Total	5,088	0	5,088

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2024
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	9	714
101-261 RETIREES HOSPIT	10.00	10.000000	503		503	7	510
101-265 BLDG/GRNDS	14.00	14.000000	704		704	10	714
101-266 LEGAL SVCS	5.00	5.000000	252		252	3	255
101-267 INSURANCE	10.00	10.000000	503		503	7	510
101-901 RECORD COPY	3.00	3.000000	151		151	2	153
OTHER	6.00	6.000000	302		302	4	306
Schedule .4 Total for COST PLAN	100.00	100.000000	5,031		5,031	58	5,088

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, 2024
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	5,088	5,088

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2024
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, 2024
Schedule .2 - Costs To Be Allocated
For Department 101-215 CLERK

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	268,180			268,180
Inbound Costs:				
BLDG DEPN	1,635		1,635	
EQUIP DEPN	428		428	
101-172 CONTROLLER	4,564	796	5,360	
101-193 COST PLAN	252	3	255	
101-215 CLERK		6,414	6,414	
101-223 AUDIT		432	432	
101-228 INFO SYSTEMS		14,628	14,628	
101-229 COMPUTER		3,032	3,032	
101-253 TREASURER		6,482	6,482	
101-261 RETIREES HOSPIT		19,227	19,227	
101-265 BLDG/GRNDS		30,724	30,724	
101-266 LEGAL SVCS		576	576	
101-267 INSURANCE		3,875	3,875	
101-901 RECORD COPY		117	117	
Total Allocated Additions:	6,879	86,307	93,186	93,186
Total To Be Allocated:	275,059	86,307		361,366

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2024
Schedule .3 - Costs Allocated By Activity
For Department 101-215 CLERK

	Total	G&A	MAIL	PHONE	GENERAL GOVT**
Wages & Benefits					
--- SALARIES & WAGES ---	182,872	0	48,388	54,862	79,622
FRINGE BENEFITS	74,800	0	19,792	22,440	32,568
Other Expense & Cost					
--- 727.00 SUPPLIES ---	5,970	0	1,580	1,791	2,599
729.00 POSTAGE	2,769	0	733	831	1,205
802.00 DUES	250	0	66	75	109
831.00 MICROFILM	74	0	20	22	32
850.00 TELEPHONE	885	0	234	266	385
860.000 TRAVEL	0	0	0	0	0
931.00 MAINTENANCE	560	0	148	168	244
Departmental Total					
--- Expenditures Per Financial Statement ---	268,180				
Deductions					
--- *Total Disallowed Costs ---	0	0	0	0	0
Functional Cost	268,180	0	70,961	80,455	116,764
Allocation Step 1					
--- Inbound - EQUIP DEPN: EQUIP DEPN ---	428	428	0	0	0
Inbound - All Others	6,451	0	1,707	1,935	2,809
Reallocate Admin Costs		(428)	113	128	186
Unallocated Costs	(119,759)	0	0	0	(119,759)
1st Allocation	155,300	0	72,781	82,519	0
Allocation Step 2					
--- Inbound - All Others ---	86,307	0	22,837	25,892	37,578
Unallocated Costs	(37,578)	0	0	0	(37,578)
2nd Allocation	48,729	0	22,837	25,892	0
Total For 101-215 CLERK					
--- Schedule .3 Total ---	204,029	0	95,618	108,411	0

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2024
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	913.96	1.677841	1,221		1,221		1,221
101-215 CLERK	2,768.87	5.083072	3,700		3,700		3,700
101-228 INFO SYSTEMS	98.14	0.180165	131		131	44	175
101-253 TREASURER	3,449.04	6.331724	4,608		4,608	1,551	6,159
101-257 EQUALIZATN	136.98	0.251467	183		183	62	245
101-262 ELECTIONS	429.39	0.788271	574		574	193	767
101-277 JURY BOARD	8,964.45	16.456879	11,977		11,977	4,031	16,009
101-283 CIRCUIT CT	8,913.04	16.362497	11,909		11,909	4,008	15,916
101-285 JUVENILE CT	1,745.23	3.203881	2,332		2,332	785	3,117
101-286 DISTRICT CT	8,921.78	16.378542	11,920		11,920	4,012	15,932
101-289/215 FOC	7,117.78	13.066771	9,510		9,510	3,200	12,711
101-294 PROBATE CT	2,445.65	4.489707	3,268		3,268	1,100	4,367
101-296 PA	530.81	0.974457	709		709	239	948
101-299 CRIME VICTIM COORD	1,383.77	2.540315	1,849		1,849	622	2,471
101-301 SHERIFF	1,349.66	2.477696	1,803		1,803	607	2,410
101-682 VETS AFFAIRS	48.51	0.089054	65		65	22	87
101-710 COOP EXT	1,464.68	2.688849	1,957		1,957	659	2,616
101-711 ROD	2,280.37	4.186287	3,047		3,047	1,025	4,072
211 EMERG SVCS	207.73	0.381349	278		278	93	371
249 BUILDING INSPECTIONS	6.34	0.011639	8		8	3	11
260 MIDC FUND	577.42	1.060024	771		771	260	1,031
280 ANIMAL CONT MILLAGE	718.77	1.319513	960		960	323	1,284
Schedule .4 Total for MAIL	54,472.37	100.000000	72,781		72,781	22,837	95,618

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, 2024
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	4,886		4,886		4,886
101-215 CLERK	5	3.289474	2,714		2,714		2,714
101-228 INFO SYSTEMS	6	3.947368	3,257		3,257	1,126	4,383
101-253 TREASURER	5	3.289474	2,714		2,714	938	3,652
101-257 EQUALIZATN	5	3.289474	2,714		2,714	938	3,652
101-265 BLDG/GRNDS	1	0.657895	543		543	188	730
101-283 CIRCUIT CT	7	4.605263	3,800		3,800	1,313	5,114
101-285 JUVENILE CT	5	3.289474	2,714		2,714	938	3,652
101-286 DISTRICT CT	15	9.868421	8,143		8,143	2,814	10,958
101-289/215 FOC	6	3.947368	3,257		3,257	1,126	4,383
101-294 PROBATE CT	3	1.973684	1,629		1,629	563	2,192
101-296 PA	9	5.921053	4,886		4,886	1,689	6,575
101-299 CRIME VICTIM COORD	1	0.657895	543		543	188	730
101-301 SHERIFF	37	24.342105	20,087		20,087	6,943	27,030
101-682 VETS AFFAIRS	2	1.315789	1,086		1,086	375	1,461
101-710 COOP EXT	3	1.973684	1,629		1,629	563	2,192
101-711 ROD	6	3.947368	3,257		3,257	1,126	4,383
101-713 SURVEYORS OFFICE	1	0.657895	543		543	188	730
232 COMM CORRECTION	3	1.973684	1,629		1,629	563	2,192
238 SCHOOL RES OFFICER	1	0.657895	543		543	188	730
249 BUILDING INSPECTIONS	2	1.315789	1,086		1,086	375	1,461
251 50TH CIR CT PROB & PAR	8	5.263158	4,343		4,343	1,501	5,844
260 MIDC FUND	5	3.289474	2,714		2,714	938	3,652
261 911 EMS TELEPHONE	7	4.605263	3,800		3,800	1,313	5,114
Schedule .4 Total for PHONE	152	100.000000	82,519		82,519	25,892	108,411

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, 2024
Schedule .5 - Allocation Summary
For Department 101-215 CLERK

Receiving Department	Total	MAIL	PHONE
101-172 CONTROLLER	6,107	1,221	4,886
101-215 CLERK	6,414	3,700	2,714
101-228 INFO SYSTEMS	4,558	175	4,383
101-253 TREASURER	9,812	6,159	3,652
101-257 EQUALIZATN	3,897	245	3,652
101-262 ELECTIONS	767	767	0
101-265 BLDG/GRNDS	730	0	730
101-277 JURY BOARD	16,009	16,009	0
101-283 CIRCUIT CT	21,030	15,916	5,114
101-285 JUVENILE CT	6,769	3,117	3,652
101-286 DISTRICT CT	26,890	15,932	10,958
101-289/215 FOC	17,094	12,711	4,383
101-294 PROBATE CT	6,559	4,367	2,192
101-296 PA	7,522	948	6,575
101-299 CRIME VICTIM COORD	3,201	2,471	730
101-301 SHERIFF	29,440	2,410	27,030
101-682 VETS AFFAIRS	1,548	87	1,461
101-710 COOP EXT	4,807	2,616	2,192
101-711 ROD	8,455	4,072	4,383
101-713 SURVEYORS OFFICE	730	0	730
211 EMERG SVCS	371	371	0
232 COMM CORRECTION	2,192	0	2,192
238 SCHOOL RES OFFICER	730	0	730
249 BUILDING INSPECTIONS	1,472	11	1,461
251 50TH CIR CT PROB & PAR	5,844	0	5,844
260 MIDC FUND	4,684	1,031	3,652
261 911 EMS TELEPHONE	5,114	0	5,114
280 ANIMAL CONT MILLAGE	1,284	1,284	0
Direct Bill	0	0	0
Total	204,029	95,618	108,411

**Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2024
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, 2024
Schedule .2 - Costs To Be Allocated
For Department 101-223 AUDIT

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	25,351			25,351
Inbound Costs:				
101-172 CONTROLLER	120	21	140	
101-193 COST PLAN	201	3	204	
101-223 AUDIT		4	4	
101-253 TREASURER		24	24	
101-267 INSURANCE		194	194	
Total Allocated Additions:	321	245	566	566
Total To Be Allocated:	25,672	245		25,917

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2024
Schedule .3 - Costs Allocated By Activity
For Department 101-223 AUDIT

	Total	G&A	AUDIT
Other Expense & Cost			
801.000 PROF SVCS	25,351	0	25,351
Departmental Total			
Expenditures Per Financial Statement	25,351		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	25,351	0	25,351
Allocation Step 1			
Inbound - All Others	321	321	0
Reallocate Admin Costs		(321)	321
Unallocated Costs	0	0	0
1st Allocation	25,672	0	25,672
Allocation Step 2			
Inbound - All Others	245	245	0
Reallocate Admin Costs		(245)	245
Unallocated Costs	0	0	0
2nd Allocation	245	0	245
Total For 101-223 AUDIT			
Schedule .3 Total	25,917	0	25,917

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2024
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	96	0.816535	210		210	2	212
101-172 CONTROLLER	202	1.718125	441		441		441
101-193 COST PLAN	1	0.008506	2		2		2
101-215 CLERK	198	1.684103	432		432		432
101-223 AUDIT	2	0.017011	4		4		4
101-228 INFO SYSTEMS	237	2.015820	517		517	5	523
101-229 COMPUTER	80	0.680446	175		175	2	176
101-245 REMONUMENT	24	0.204134	52		52	1	53
101-253 TREASURER	197	1.675598	430		430	4	434
101-257 EQUALIZATN	165	1.403419	360		360	4	364
101-261 RETIREES HOSPIT	24	0.204134	52		52	1	53
101-262 ELECTIONS	79	0.671940	172		172	2	174
101-265 BLDG/GRNDS	448	3.810496	978		978	10	988
101-266 LEGAL SVCS	37	0.314706	81		81	1	82
101-267 INSURANCE	9	0.076550	20		20	0	20
101-271 BONDS	2	0.017011	4		4	0	4
101-277 JURY BOARD	23	0.195628	50		50	0	51
101-283 CIRCUIT CT	1,721	14.638087	3,758		3,758	39	3,797
101-285 JUVENILE CT	239	2.032832	522		522	5	527
101-286 DISTRICT CT	437	3.716935	954		954	9	964
101-289/215 FOC	219	1.862720	478		478	5	483
101-294 PROBATE CT	234	1.990304	511		511	5	516
101-296 PA	268	2.279493	585		585	6	591
101-298 SUPPORT COORD	4	0.034022	9		9	0	9
101-299 CRIME VICTIM COORD	124	1.054691	271		271	3	273
101-301 SHERIFF	792	6.736412	1,729		1,729	17	1,746
101-302 BALIFF/SECURITY	103	0.876074	225		225	2	227
101-307 S.A.N.E. GRANT	4	0.034022	9		9	0	9
101-309 ORV ENF GRANT	90	0.765501	197		197	2	198
101-331 MARINE	36	0.306201	79		79	1	79
101-334 SNOWMOBILE	38	0.323212	83		83	1	84
101-351 JAIL	568	4.831164	1,240		1,240	12	1,253
101-430 ANIMAL CONT	192	1.633070	419		419	4	423
101-442 DRAIN COMM	56	0.476312	122		122	1	123
101-568 DD.SOIL CONS. DIST	1	0.008506	2		2	0	2
101-601 HEALTH DEPT	12	0.102067	26		26	0	26
101-631 SUB ABUSE	4	0.034022	9		9	0	9
101-648 MED EXAMINE	91	0.774007	199		199	2	201
101-649 MENTAL HEALTH	4	0.034022	9		9	0	9
101-682 VETS AFFAIRS	194	1.650081	424		424	4	428
101-710 COOP EXT	135	1.148252	295		295	3	298
101-711 ROD	169	1.437442	369		369	4	373
101-713 SURVEYORS OFFICE	76	0.646423	166		166	2	168
101-715 GIS	4	0.034022	9		9	0	9
101-716 REGIONAL PLN CMTE	4	0.034022	9		9	0	9
101-717 E.D.C.	1	0.008506	2		2	0	2
101-719 RURAL BUS	12	0.102067	26		26	0	26
104 TRIDENT TASK FORCE	76	0.646423	166		166	2	168
208 SHERIFF PARK PATROL	18	0.153100	39		39	0	40
210 COUNTY AMBULANCE	20	0.170111	44		44	0	44
211 EMERG SVCS	248	2.109382	542		542	5	547
213 TITLE III	3	0.025517	7		7	0	7

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2024
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
214 911 STATE TRAINING	82	0.697457	179		179	2	181
216 COMM SVC FUND	68	0.578379	148		148	1	150
217 STONEGARDEN	88	0.748490	192		192	2	194
218 MENTAL HEALTH CT	196	1.667092	428		428	4	432
221 HEALTH DEPT	6	0.051033	13		13	0	13
225 CORRECTIONAL FACIL	33	0.280684	72		72	1	73
230 RECYCLING	10	0.085056	22		22	0	22
232 COMM CORRECTION	230	1.956281	502		502	5	507
235 COMM ACTION	13	0.110572	28		28	0	29
237 FIRST RESPONDER	14	0.119078	31		31	0	31
238 SCHOOL RES OFFICER	112	0.952624	245		245	2	247
245 SHERIFF CPE PILOT PGM	3	0.025517	7		7	0	7
249 BUILDING INSPECTIONS	190	1.616059	415		415	4	419
251 50TH CIR CT PROB & PAR	70	0.595390	153		153	2	154
252 DRUG CT - CIRCUIT	216	1.837203	472		472	5	476
256 ROD AUTOMATION	10	0.085056	22		22	0	22
257 DRUG FOREFUTURE	7	0.059539	15		15	0	15
259 CCSD SALVAGE VEH	5	0.042528	11		11	0	11
260 MIDC FUND	792	6.736412	1,729		1,729	17	1,746
261 911 EMS TELEPHONE	369	3.138556	806		806	8	814
264 LOCAL CORRECTNS	11	0.093561	24		24	0	24
269 LAW LIBRARY	13	0.110572	28		28	0	29
272 SHERIFF ROAD PATROL	68	0.578379	148		148	1	150
273 ROAD PATROL OVERTIME	82	0.697457	179		179	2	181
274 SHERIFF 302 TRAINING	7	0.059539	15		15	0	15
277 HIGHWAY SAFETY	26	0.221145	57		57	1	57
280 ANIMAL CONT MILLAGE	387	3.291656	845		845	8	853
281 MMOG GRANT	2	0.017011	4		4	0	4
282 ARPA	2	0.017011	4		4	0	4
285 ANML SHLTER DONATION	18	0.153100	39		39	0	40
287 FIA	91	0.774007	199		199	2	201
292 CCF - PROBATE	127	1.080208	277		277	3	280
294 VETERAN'S TRUST	121	1.029174	264		264	3	267
296 HUD MSC GRANT	1	0.008506	2		2	0	2
298 FAMILY COUNSELING	1	0.008506	2		2	0	2
595 COMMISSARY	21	0.178617	46		46	0	46
650 CENTRAL STORES	25	0.212639	55		55	1	55
677 SELF INS-HEALTH	154	1.309858	336		336	3	340
678 SELF INS-WC	7	0.059539	15		15	0	15
737 OTH EMP BEN TRUST	6	0.051033	13		13	0	13
OTHER	52	0.442290	114		114	1	115
Schedule .4 Total for AUDIT	11,757	100.000000	25,672		25,672	245	25,917

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, 2024
Schedule .5 - Allocation Summary
For Department 101-223 AUDIT

Receiving Department	Total	AUDIT
101-101 BOC	212	212
101-172 CONTROLLER	441	441
101-193 COST PLAN	2	2
101-215 CLERK	432	432
101-223 AUDIT	4	4
101-228 INFO SYSTEMS	523	523
101-229 COMPUTER	176	176
101-245 REMONUMENT	53	53
101-253 TREASURER	434	434
101-257 EQUALIZATN	364	364
101-261 RETIREES HOSPIT	53	53
101-262 ELECTIONS	174	174
101-265 BLDG/GRNDS	988	988
101-266 LEGAL SVCS	82	82
101-267 INSURANCE	20	20
101-271 BONDS	4	4
101-277 JURY BOARD	51	51
101-283 CIRCUIT CT	3,797	3,797
101-285 JUVENILE CT	527	527
101-286 DISTRICT CT	964	964
101-289/215 FOC	483	483
101-294 PROBATE CT	516	516
101-296 PA	591	591
101-298 SUPPORT COORD	9	9
101-299 CRIME VICTIM COORD	273	273
101-301 SHERIFF	1,746	1,746
101-302 BALIFF/SECURITY	227	227
101-307 S.A.N.E. GRANT	9	9
101-309 ORV ENF GRANT	198	198
101-331 MARINE	79	79
101-334 SNOWMOBILE	84	84
101-351 JAIL	1,253	1,253
101-430 ANIMAL CONT	423	423
101-442 DRAIN COMM	123	123
101-568 DD.SOIL CONS. DIST	2	2
101-601 HEALTH DEPT	26	26
101-631 SUB ABUSE	9	9
101-648 MED EXAMINE	201	201
101-649 MENTAL HEALTH	9	9
101-682 VETS AFFAIRS	428	428
101-710 COOP EXT	298	298
101-711 ROD	373	373
101-713 SURVEYORS OFFICE	168	168
101-715 GIS	9	9
101-716 REGIONAL PLN CMTE	9	9
101-717 E.D.C.	2	2
101-719 RURAL BUS	26	26
104 TRIDENT TASK FORCE	168	168
208 SHERIFF PARK PATROL	40	40
210 COUNTY AMBULANCE	44	44
211 EMERG SVCS	547	547
213 TITLE III	7	7

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2024
Schedule .5 - Allocation Summary
For Department 101-223 AUDIT

Receiving Department	Total	AUDIT
214 911 STATE TRAINING	181	181
216 COMM SVC FUND	150	150
217 STONEGARDEN	194	194
218 MENTAL HEALTH CT	432	432
221 HEALTH DEPT	13	13
225 CORRECTIONAL FACIL	73	73
230 RECYCLING	22	22
232 COMM CORRECTION	507	507
235 COMM ACTION	29	29
237 FIRST RESPONDER	31	31
238 SCHOOL RES OFFICER	247	247
245 SHERIFF CPE PILOT PGM	7	7
249 BUILDING INSPECTIONS	419	419
251 50TH CIR CT PROB & PAR	154	154
252 DRUG CT - CIRCUIT	476	476
256 ROD AUTOMATION	22	22
257 DRUG FOREFITURE	15	15
259 CCSD SALVAGE VEH	11	11
260 MIDC FUND	1,746	1,746
261 911 EMS TELEPHONE	814	814
264 LOCAL CORRECTNS	24	24
269 LAW LIBRARY	29	29
272 SHERIFF ROAD PATROL	150	150
273 ROAD PATROL OVERTIME	181	181
274 SHERIFF 302 TRAINING	15	15
277 HIGHWAY SAFETY	57	57
280 ANIMAL CONT MILLAGE	853	853
281 MMOG GRANT	4	4
282 ARPA	4	4
285 ANML SHLTR DONATION	40	40
287 FIA	201	201
292 CCF - PROBATE	280	280
294 VETERAN'S TRUST	267	267
296 HUD MSC GRANT	2	2
298 FAMILY COUNSELING	2	2
595 COMMISSARY	46	46
650 CENTRAL STORES	55	55
677 SELF INS-HEALTH	340	340
678 SELF INS-WC	15	15
737 OTH EMP BEN TRUST	13	13
OTHER	115	115
Direct Bill	0	0
Total	25,917	25,917

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2024
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, 2024
Schedule .2 - Costs To Be Allocated
For Department 101-228 INFO SYSTEMS

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	523,730			523,730
Inbound Costs:				
EQUIP DEPN	17,958		17,958	
101-172 CONTROLLER	18,137	3,125	21,262	
101-193 COST PLAN	604	8	612	
101-215 CLERK	3,388	1,170	4,558	
101-223 AUDIT	517	5	523	
101-228 INFO SYSTEMS		10,159	10,159	
101-229 COMPUTER		2,106	2,106	
101-253 TREASURER		2,850	2,850	
101-261 RETIREES HOSPIT		13,354	13,354	
101-266 LEGAL SVCS		400	400	
101-267 INSURANCE		4,002	4,002	
101-901 RECORD COPY		81	81	
Total Allocated Additions:	40,605	37,260	77,865	77,865
Total To Be Allocated:	564,335	37,260		601,595

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2024
Schedule .3 - Costs Allocated By Activity
For Department 101-228 INFO SYSTEMS

	Total	G&A	OPERATIONS	STATE OF MI OPS**
Wages & Benefits				
SALARIES & WAGES	127,006	0	127,006	0
FRINGE BENEFITS	106,317	0	106,317	0
Other Expense & Cost				
727.000 SUPPLIES	1,184	0	1,184	0
729.000 POSTAGE	98	0	98	0
730.000 COMP SUPPORT	284,804	0	235,197	49,607
801.000 PROF SVCS	40	0	40	0
802.000 DUES	718	0	718	0
850.000 TELEPHONE	677	0	677	0
860.000 TRAVEL	2,886	0	2,886	0
979.000 EQUIPMENT	0	0	0	0
Departmental Total				
Expenditures Per Financial Statement	523,730			
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost	523,730	0	474,123	49,607
Allocation Step 1				
Inbound - All Others	40,605	40,605	0	0
Reallocate Admin Costs		(40,605)	36,759	3,846
Unallocated Costs	(53,453)	0	0	(53,453)
1st Allocation	510,882	0	510,882	0
Allocation Step 2				
Inbound - All Others	37,260	37,260	0	0
Reallocate Admin Costs		(37,260)	33,731	3,529
Unallocated Costs	(3,529)	0	0	(3,529)
2nd Allocation	33,731	0	33,731	0
Total For 101-228 INFO SYSTEMS				
Schedule .3 Total	544,612	0	544,612	0

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2024
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	50,711.60	0.794013	4,056		4,056	288	4,344
101-172 CONTROLLER	131,033.56	2.051649	10,482		10,482		10,482
101-215 CLERK	182,871.87	2.863304	14,628		14,628		14,628
101-228 INFO SYSTEMS	127,005.66	1.988582	10,159		10,159		10,159
101-253 TREASURER	201,066.05	3.148178	16,083		16,083	1,141	17,224
101-257 EQUALIZATN	123,510.10	1.933851	9,880		9,880	701	10,580
101-262 ELECTIONS	25,909.43	0.405675	2,073		2,073	147	2,219
101-265 BLDG/GRNDS	88,912.80	1.392146	7,112		7,112	504	7,617
101-277 JURY BOARD	3,118.54	0.048828	249		249	18	267
101-283 CIRCUIT CT	219,494.75	3.436724	17,558		17,558	1,245	18,803
101-285 JUVENILE CT	202,366.07	3.168533	16,187		16,187	1,148	17,335
101-286 DISTRICT CT	357,111.39	5.591447	28,566		28,566	2,026	30,592
101-289/215 FOC DP	327,786.17	5.132290	26,220		26,220	1,859	28,079
101-294 PROBATE CT	225,532.73	3.531263	18,041		18,041	1,279	19,320
101-296 PA DP	453,282.74	7.097244	36,259		36,259	2,571	38,830
101-301 SHERIFF	880,854.32	13.791917	70,460		70,460	4,997	75,457
101-302 BALIFF/SECURITY	171,182.54	2.680279	13,693		13,693	971	14,664
101-309 ORV ENF GRANT	21,266.98	0.332986	1,701		1,701	121	1,822
101-331 MARINE	6,448.23	0.100963	516		516	37	552
101-334 SNOWMOBILE	8,388.75	0.131346	671		671	48	719
101-351 JAIL	1,300,973.93	20.369914	104,066		104,066	7,382	111,448
101-430 ANIMAL CONT	186,487.99	2.919923	14,917		14,917	1,058	15,975
101-442 DRAIN COMM	992.52	0.015540	79		79	6	85
101-648 MED EXAMINE	49,630.87	0.777092	3,970		3,970	282	4,252
101-682 VETS AFFAIRS	45,636.33	0.714548	3,651		3,651	259	3,909
101-710 COOP EXT	44,955.37	0.703886	3,596		3,596	255	3,851
101-711 ROD	168,844.74	2.643675	13,506		13,506	958	14,464
101-713 SURVEYORS OFFICE	17,561.59	0.274969	1,405		1,405	100	1,504
104 TRIDENT TASK FORCE	62,035.48	0.971316	4,962		4,962	352	5,314
208 SHERIFF PARK PATROL	2,304.34	0.036080	184		184	13	197
211 EMERG SVCS	64,660.33	1.012415	5,172		5,172	367	5,539
214 911 STATE TRAINING	13,611.71	0.213124	1,089		1,089	77	1,166
216 COMM SVC FUND	27,624.99	0.432536	2,210		2,210	157	2,366
217 STONEGARDEN	37,201.52	0.582480	2,976		2,976	211	3,187
232 COMM CORRECTION	71,855.13	1.125067	5,748		5,748	408	6,155
249 BUILDING INSPECTIONS	82,008.38	1.284041	6,560		6,560	465	7,025
252 DRUG CT - CIRCUIT	19,254.85	0.301482	1,540		1,540	109	1,649
260 MIDC FUND	263,507.99	4.125858	21,078		21,078	1,495	22,573
272 SHERIFF ROAD PATROL	60,273.34	0.943726	4,821		4,821	342	5,163
273 ROAD PATROL OVERTIME	17,439.72	0.273061	1,395		1,395	99	1,494
277 HIGHWAY SAFETY	3,937.31	0.061648	315		315	22	337
292 CCF - PROBATE	29,756.18	0.465905	2,380		2,380	169	2,549
294 VETERAN'S TRUST	8,334.46	0.130496	667		667	47	714
Schedule .4 Total for OPERATIONS	6,386,743.35	100.000000	510,882		510,882	33,731	544,612

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, 2024
Schedule .5 - Allocation Summary
For Department 101-228 INFO SYSTEMS

Receiving Department	Total	OPERATIONS
101-101 BOC	4,344	4,344
101-172 CONTROLLER	10,482	10,482
101-215 CLERK	14,628	14,628
101-228 INFO SYSTEMS	10,159	10,159
101-253 TREASURER	17,224	17,224
101-257 EQUALIZATN	10,580	10,580
101-262 ELECTIONS	2,219	2,219
101-265 BLDG/GRNDS	7,617	7,617
101-277 JURY BOARD	267	267
101-283 CIRCUIT CT	18,803	18,803
101-285 JUVENILE CT	17,335	17,335
101-286 DISTRICT CT	30,592	30,592
101-289/215 FOC DP	28,079	28,079
101-294 PROBATE CT	19,320	19,320
101-296 PA DP	38,830	38,830
101-301 SHERIFF	75,457	75,457
101-302 BALIFF/SECURITY	14,664	14,664
101-309 ORV ENF GRANT	1,822	1,822
101-331 MARINE	552	552
101-334 SNOWMOBILE	719	719
101-351 JAIL	111,448	111,448
101-430 ANIMAL CONT	15,975	15,975
101-442 DRAIN COMM	85	85
101-648 MED EXAMINE	4,252	4,252
101-682 VETS AFFAIRS	3,909	3,909
101-710 COOP EXT	3,851	3,851
101-711 ROD	14,464	14,464
101-713 SURVEYORS OFFICE	1,504	1,504
104 TRIDENT TASK FORCE	5,314	5,314
208 SHERIFF PARK PATROL	197	197
211 EMERG SVCS	5,539	5,539
214 911 STATE TRAINING	1,166	1,166
216 COMM SVC FUND	2,366	2,366
217 STONEGARDEN	3,187	3,187
232 COMM CORRECTION	6,155	6,155
249 BUILDING INSPECTIONS	7,025	7,025
252 DRUG CT - CIRCUIT	1,649	1,649
260 MIDC FUND	22,573	22,573
272 SHERIFF ROAD PATROL	5,163	5,163
273 ROAD PATROL OVERTIME	1,494	1,494
277 HIGHWAY SAFETY	337	337
292 CCF - PROBATE	2,549	2,549
294 VETERAN'S TRUST	714	714
Direct Bill	0	0
Total	544,612	544,612

**Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2024
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, 2024
Schedule .2 - Costs To Be Allocated
For Department 101-229 COMPUTER

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	96,566			96,566
Inbound Costs:				
EQUIP DEPN	7,145		7,145	
101-172 CONTROLLER	1,846	321	2,167	
101-193 COST PLAN	151	2	153	
101-223 AUDIT	175	2	176	
101-253 TREASURER		962	962	
101-267 INSURANCE		1,837	1,837	
Total Allocated Additions:	9,317	3,124	12,441	12,441
Total To Be Allocated:	105,883	3,124		109,007

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2024
Schedule .3 - Costs Allocated By Activity
For Department 101-229 COMPUTER

	Total	G&A	COMPUTER
Other Expense & Cost			
980.003 COMPUTERS	96,566	0	96,566
Departmental Total			
Expenditures Per Financial Statement	96,566		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	96,566	0	96,566
Allocation Step 1			
Inbound - All Others	9,317	9,317	0
Reallocate Admin Costs		(9,317)	9,317
Unallocated Costs	0	0	0
1st Allocation	105,883	0	105,883
Allocation Step 2			
Inbound - All Others	3,124	3,124	0
Reallocate Admin Costs		(3,124)	3,124
Unallocated Costs	0	0	0
2nd Allocation	3,124	0	3,124
Total For 101-229 COMPUTER			
Schedule .3 Total	109,007	0	109,007

**Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2024
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	50,711.60	0.794013	841		841	27	867
101-172 CONTROLLER	131,033.56	2.051649	2,172		2,172		2,172
101-215 CLERK	182,871.87	2.863304	3,032		3,032		3,032
101-228 INFO SYSTEMS	127,005.66	1.988582	2,106		2,106		2,106
101-253 TREASURER	201,066.05	3.148178	3,333		3,333	106	3,439
101-257 EQUALIZATN	123,510.10	1.933851	2,048		2,048	65	2,113
101-262 ELECTIONS	25,909.43	0.405675	430		430	14	443
101-265 BLDG/GRNDS	88,912.80	1.392146	1,474		1,474	47	1,521
101-277 JURY BOARD	3,118.54	0.048828	52		52	2	53
101-283 CIRCUIT CT	219,494.75	3.436724	3,639		3,639	115	3,754
101-285 JUVENILE CT	202,366.07	3.168533	3,355		3,355	106	3,461
101-286 DISTRICT CT	357,111.39	5.591447	5,920		5,920	188	6,108
101-289/215 FOC DP	327,786.17	5.132290	5,434		5,434	172	5,606
101-294 PROBATE CT	225,532.73	3.531263	3,739		3,739	118	3,857
101-296 PA DP	453,282.74	7.097244	7,515		7,515	238	7,753
101-301 SHERIFF	880,854.32	13.791917	14,603		14,603	463	15,066
101-302 BALIFF/SECURITY	171,182.54	2.680279	2,838		2,838	90	2,928
101-309 ORV ENF GRANT	21,266.98	0.332986	353		353	11	364
101-331 MARINE	6,448.23	0.100963	107		107	3	110
101-334 SNOWMOBILE	8,388.75	0.131346	139		139	4	143
101-351 JAIL	1,300,973.93	20.369914	21,568		21,568	684	22,252
101-430 ANIMAL CONT	186,487.99	2.919923	3,092		3,092	98	3,190
101-442 DRAIN COMM	992.52	0.015540	16		16	1	17
101-648 MED EXAMINE	49,630.87	0.777092	823		823	26	849
101-682 VETS AFFAIRS	45,636.33	0.714548	757		757	24	781
101-710 COOP EXT	44,955.37	0.703886	745		745	24	769
101-711 ROD	168,844.74	2.643675	2,799		2,799	89	2,888
101-713 SURVEYORS OFFICE	17,561.59	0.274969	291		291	9	300
104 TRIDENT TASK FORCE	62,035.48	0.971316	1,028		1,028	33	1,061
208 SHERIFF PARK PATROL	2,304.34	0.036080	38		38	1	39
211 EMERG SVCS	64,660.33	1.012415	1,072		1,072	34	1,106
214 911 STATE TRAINING	13,611.71	0.213124	226		226	7	233
216 COMM SVC FUND	27,624.99	0.432536	458		458	15	472
217 STONEGARDEN	37,201.52	0.582480	617		617	20	636
232 COMM CORRECTION	71,855.13	1.125067	1,191		1,191	38	1,229
249 BUILDING INSPECTIONS	82,008.38	1.284041	1,360		1,360	43	1,403
252 DRUG CT - CIRCUIT	19,254.85	0.301482	319		319	10	329
260 MIDC FUND	263,507.99	4.125858	4,369		4,369	138	4,507
272 SHERIFF ROAD PATROL	60,273.34	0.943726	999		999	32	1,031
273 ROAD PATROL OVERTIME	17,439.72	0.273061	289		289	9	298
277 HIGHWAY SAFETY	3,937.31	0.061648	65		65	2	67
292 CCF - PROBATE	29,756.18	0.465905	493		493	16	509
294 VETERAN'S TRUST	8,334.46	0.130496	138		138	4	143
Schedule .4 Total for COMPUTER	6,386,743.35	100.000000	105,883		105,883	3,124	109,007

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, 2024
Schedule .5 - Allocation Summary
For Department 101-229 COMPUTER

Receiving Department	Total	COMPUTER
101-101 BOC	867	867
101-172 CONTROLLER	2,172	2,172
101-215 CLERK	3,032	3,032
101-228 INFO SYSTEMS	2,106	2,106
101-253 TREASURER	3,439	3,439
101-257 EQUALIZATN	2,113	2,113
101-262 ELECTIONS	443	443
101-265 BLDG/GRNDS	1,521	1,521
101-277 JURY BOARD	53	53
101-283 CIRCUIT CT	3,754	3,754
101-285 JUVENILE CT	3,461	3,461
101-286 DISTRICT CT	6,108	6,108
101-289/215 FOC DP	5,606	5,606
101-294 PROBATE CT	3,857	3,857
101-296 PA DP	7,753	7,753
101-301 SHERIFF	15,066	15,066
101-302 BALIFF/SECURITY	2,928	2,928
101-309 ORV ENF GRANT	364	364
101-331 MARINE	110	110
101-334 SNOWMOBILE	143	143
101-351 JAIL	22,252	22,252
101-430 ANIMAL CONT	3,190	3,190
101-442 DRAIN COMM	17	17
101-648 MED EXAMINE	849	849
101-682 VETS AFFAIRS	781	781
101-710 COOP EXT	769	769
101-711 ROD	2,888	2,888
101-713 SURVEYORS OFFICE	300	300
104 TRIDENT TASK FORCE	1,061	1,061
208 SHERIFF PARK PATROL	39	39
211 EMERG SVCS	1,106	1,106
214 911 STATE TRAINING	233	233
216 COMM SVC FUND	472	472
217 STONEGARDEN	636	636
232 COMM CORRECTION	1,229	1,229
249 BUILDING INSPECTIONS	1,403	1,403
252 DRUG CT - CIRCUIT	329	329
260 MIDC FUND	4,507	4,507
272 SHERIFF ROAD PATROL	1,031	1,031
273 ROAD PATROL OVERTIME	298	298
277 HIGHWAY SAFETY	67	67
292 CCF - PROBATE	509	509
294 VETERAN'S TRUST	143	143
Direct Bill	0	0
Total	109,007	109,007

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2024
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, 2024
Schedule .2 - Costs To Be Allocated
For Department 101-253 TREASURER

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	373,145			373,145
Cost Adjustments:				
101-000-626.253 TREAS SVCS	-4,346			
Total Departmental Cost Adjustments:	-4,346			-4,346
Inbound Costs:				
BLDG DEPN	1,294		1,294	
101-172 CONTROLLER	5,074	884	5,958	
101-193 COST PLAN	704	9	714	
101-215 CLERK	7,323	2,489	9,812	
101-223 AUDIT	430	4	434	
101-228 INFO SYSTEMS	16,083	1,141	17,224	
101-229 COMPUTER	3,333	106	3,439	
101-253 TREASURER		7,625	7,625	
101-261 RETIREES HOSPIT		21,140	21,140	
101-265 BLDG/GRNDS		24,311	24,311	
101-266 LEGAL SVCS		633	633	
101-267 INSURANCE		4,296	4,296	
101-901 RECORD COPY		129	129	
Total Allocated Additions:	34,242	62,768	97,009	97,009
Total To Be Allocated:	403,041	62,768		465,808

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2024
Schedule .3 - Costs Allocated By Activity
For Department 101-253 TREASURER

	Total	G&A	ACCOUNTING	GENERAL GOV'T**
Wages & Benefits				
--- SALARIES & WAGES ---	201,066	0	113,441	87,625
FRINGE BENEFITS	157,826	0	89,045	68,781
 Other Expense & Cost				
--- 727.000 SUPPLIES ---	2,686	0	1,515	1,171
728.000 BINDERS	289	0	0	289
729.000 POSTAGE	3,449	0	1,946	1,503
731.000 MICROFILM	494	0	279	215
801.000 PROF SVCS	4,327	0	2,441	1,886
802.000 DUES	300	0	169	131
815.000 BANK FEES	1,958	0	1,105	853
850.000 TELEPHONE	525	0	296	229
861.000 CONVENTION/SEMINAR	225	0	127	98
AUDIT RECONCILIATION	0	0	0	0
 Departmental Total				
--- Expenditures Per Financial Statement ---	373,145			
 Deductions				
--- *Total Disallowed Costs ---	0	0	0	0
 Cost Adjustments				
--- 101-000-626.253 TREAS SVCS ---	(4,346)	0	(2,452)	(1,894)
 Functional Cost				
368,799	0	207,912	160,887	
 Allocation Step 1				
--- Inbound - All Others ---	34,242	0	19,319	14,923
Reallocate Admin Costs		0	0	0
Unallocated Costs	(175,810)	0	0	(175,810)
1st Allocation	227,231	0	227,231	0
 Allocation Step 2				
--- Inbound - All Others ---	62,768	0	35,414	27,354
Unallocated Costs	(27,354)	0	0	(27,354)
2nd Allocation	35,414	0	35,414	0
 Total For 101-253 TREASURER				
--- Schedule .3 Total ---	262,645	0	262,645	0

**Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2024
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	96	0.508098	1,155		1,155	198	1,352
101-172 CONTROLLER	204	1.079708	2,453		2,453		2,453
101-193 COST PLAN	1	0.005293	12		12		12
101-215 CLERK	539	2.852757	6,482		6,482		6,482
101-223 AUDIT	2	0.010585	24		24		24
101-228 INFO SYSTEMS	237	1.254366	2,850		2,850		2,850
101-229 COMPUTER	80	0.423415	962		962		962
101-245 REMONUMENT	40	0.211707	481		481	82	563
101-253 TREASURER	634	3.355563	7,625		7,625		7,625
101-257 EQUALIZATN	190	1.005610	2,285		2,285	391	2,676
101-261 RETIREES HOSPIT	24	0.127024	289		289	49	338
101-262 ELECTIONS	124	0.656293	1,491		1,491	255	1,747
101-265 BLDG/GRNDS	453	2.397587	5,448		5,448	933	6,381
101-266 LEGAL SVCS	37	0.195829	445		445	76	521
101-267 INSURANCE	9	0.047634	108		108	18	127
101-271 BONDS	2	0.010585	24		24	4	28
101-277 JURY BOARD	23	0.121732	277		277	47	324
101-283 CIRCUIT CT	2,143	11.342225	25,774		25,774	4,417	30,190
101-285 JUVENILE CT	239	1.264952	2,874		2,874	492	3,366
101-286 DISTRICT CT	1,006	5.324442	12,099		12,099	2,072	14,170
101-289/215 FOC	471	2.492855	5,665		5,665	970	6,634
101-294 PROBATE CT	409	2.164708	4,919		4,919	842	5,761
101-296 PA	303	1.603684	3,644		3,644	624	4,268
101-298 SUPPORT COORD	4	0.021171	48		48	8	56
101-299 CRIME VICTIM COORD	348	1.841855	4,185		4,185	717	4,902
101-301 SHERIFF	1,007	5.329734	12,111		12,111	2,074	14,184
101-302 BALIFF/SECURITY	103	0.545147	1,239		1,239	212	1,451
101-307 S.A.N.E. GRANT	4	0.021171	48		48	8	56
101-309 ORV ENF GRANT	93	0.492220	1,118		1,118	191	1,310
101-331 MARINE	37	0.195829	445		445	76	521
101-334 SNOWMOBILE	39	0.206415	469		469	80	549
101-351 JAIL	576	3.048587	6,927		6,927	1,186	8,113
101-430 ANIMAL CONT	359	1.900074	4,318		4,318	739	5,057
101-442 DRAIN COMM	56	0.296390	673		673	115	789
101-568 DD.SOIL CONS. DIST	1	0.005293	12		12	2	14
101-601 HEALTH DEPT	12	0.063512	144		144	25	169
101-631 SUB ABUSE	4	0.021171	48		48	8	56
101-648 MED EXAMINE	91	0.481634	1,094		1,094	187	1,282
101-649 MENTAL HEALTH	4	0.021171	48		48	8	56
101-682 VETS AFFAIRS	194	1.026781	2,333		2,333	399	2,733
101-710 COOP EXT	136	0.719805	1,636		1,636	280	1,916
101-711 ROD	790	4.181222	9,501		9,501	1,627	11,128
101-713 SURVEYORS OFFICE	76	0.402244	914		914	156	1,071
101-715 GIS	4	0.021171	48		48	8	56
101-716 REGIONAL PLN CMTE	4	0.021171	48		48	8	56
101-717 E.D.C.	1	0.005293	12		12	2	14
101-719 RURAL BUS	12	0.063512	144		144	25	169
103 SHERIFF SPECIAL PROJECTS	1	0.005293	12		12	2	14
104 TRIDENT TASK FORCE	77	0.407537	926		926	159	1,085
208 SHERIFF PARK PATROL	18	0.095268	216		216	37	254
210 COUNTY AMBULANCE	20	0.105854	241		241	41	282
211 EMERG SVCS	278	1.471367	3,343		3,343	572	3,916

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2024
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	4	0.021171	48		48	8	56
214 911 STATE TRAINING	84	0.444586	1,010		1,010	173	1,183
216 COMM SVC FUND	85	0.449878	1,022		1,022	175	1,197
217 STONEGARDEN	108	0.571610	1,299		1,299	222	1,521
218 MENTAL HEALTH CT	231	1.222610	2,778		2,778	476	3,254
221 HEALTH DEPT	64	0.338732	770		770	132	901
225 CORRECTIONAL FACIL	40	0.211707	481		481	82	563
230 RECYCLING	10	0.052927	120		120	21	141
232 COMM CORRECTION	244	1.291415	2,934		2,934	502	3,437
234 ELECTIONS	17	0.089976	204		204	35	239
235 COMM ACTION	13	0.068805	156		156	27	183
237 FIRST RESPONDER	19	0.100561	228		228	39	268
238 SCHOOL RES OFFICER	114	0.603366	1,371		1,371	235	1,606
245 SHERIFF CPE PILOT PGM	5	0.026463	60		60	10	70
249 BUILDING INSPECTIONS	258	1.365513	3,103		3,103	531	3,634
251 50TH CIR CT PROB & PAR	140	0.740976	1,684		1,684	288	1,972
252 DRUG CT - CIRCUIT	266	1.407854	3,199		3,199	548	3,747
254 OPIOID SETTLEMENT	19	0.100561	228		228	39	268
255 HOMESTEAD PROP TAX AUDIT	35	0.185244	421		421	72	493
256 ROD AUTOMATION	329	1.741294	3,957		3,957	677	4,634
257 DRUG FOREFUTURE	14	0.074098	168		168	29	197
259 CCSD SALVAGE VEH	14	0.074098	168		168	29	197
260 MIDC FUND	817	4.324124	9,826		9,826	1,682	11,508
261 911 EMS TELEPHONE	509	2.693977	6,122		6,122	1,048	7,170
263 CONCEALED WEAPONS	236	1.249074	2,838		2,838	486	3,324
264 LOCAL CORRECTNS	15	0.079390	180		180	31	211
269 LAW LIBRARY	15	0.079390	180		180	31	211
272 SHERIFF ROAD PATROL	75	0.396951	902		902	154	1,056
273 ROAD PATROL OVERTIME	118	0.624537	1,419		1,419	243	1,662
274 SHERIFF 302 TRAINING	9	0.047634	108		108	18	127
277 HIGHWAY SAFETY	31	0.164073	373		373	64	437
280 ANIMAL CONT MILLAGE	387	2.048269	4,654		4,654	797	5,451
281 MMOG GRANT	2	0.010585	24		24	4	28
282 ARPA	2	0.010585	24		24	4	28
285 ANML SHLTR DONATION	139	0.735683	1,672		1,672	286	1,958
286 K-9	1	0.005293	12		12	2	14
287 FIA	92	0.486927	1,106		1,106	189	1,296
292 CCF - PROBATE	174	0.920927	2,093		2,093	358	2,451
294 VETERAN'S TRUST	125	0.661586	1,503		1,503	257	1,761
296 HUD MSC GRANT	3	0.015878	36		36	6	42
298 FAMILY COUNSELING	128	0.677464	1,539		1,539	264	1,803
595 COMMISSARY	37	0.195829	445		445	76	521
650 CENTRAL STORES	38	0.201122	457		457	78	535
677 SELF INS-HEALTH	316	1.672489	3,800		3,800	651	4,451
678 SELF INS-WC	44	0.232878	529		529	91	620
737 OTH EMP BEN TRUST	10	0.052927	120		120	21	141
OTHER	1,843	9.754419	22,165		22,165	3,795	25,960
Schedule .4 Total for ACCOUNTING	18,894	100.000000	227,231		227,231	35,414	262,645

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, 2024
Schedule .5 - Allocation Summary
For Department 101-253 TREASURER

Receiving Department	Total	ACCOUNTING
101-101 BOC	1,352	1,352
101-172 CONTROLLER	2,453	2,453
101-193 COST PLAN	12	12
101-215 CLERK	6,482	6,482
101-223 AUDIT	24	24
101-228 INFO SYSTEMS	2,850	2,850
101-229 COMPUTER	962	962
101-245 REMONUMENT	563	563
101-253 TREASURER	7,625	7,625
101-257 EQUALIZATN	2,676	2,676
101-261 RETIREES HOSPIT	338	338
101-262 ELECTIONS	1,747	1,747
101-265 BLDG/GRNDS	6,381	6,381
101-266 LEGAL SVCS	521	521
101-267 INSURANCE	127	127
101-271 BONDS	28	28
101-277 JURY BOARD	324	324
101-283 CIRCUIT CT	30,190	30,190
101-285 JUVENILE CT	3,366	3,366
101-286 DISTRICT CT	14,170	14,170
101-289/215 FOC	6,634	6,634
101-294 PROBATE CT	5,761	5,761
101-296 PA	4,268	4,268
101-298 SUPPORT COORD	56	56
101-299 CRIME VICTIM COORD	4,902	4,902
101-301 SHERIFF	14,184	14,184
101-302 BALIFF/SECURITY	1,451	1,451
101-307 S.A.N.E. GRANT	56	56
101-309 ORV ENF GRANT	1,310	1,310
101-331 MARINE	521	521
101-334 SNOWMOBILE	549	549
101-351 JAIL	8,113	8,113
101-430 ANIMAL CONT	5,057	5,057
101-442 DRAIN COMM	789	789
101-568 DD.SOIL CONS. DIST	14	14
101-601 HEALTH DEPT	169	169
101-631 SUB ABUSE	56	56
101-648 MED EXAMINE	1,282	1,282
101-649 MENTAL HEALTH	56	56
101-682 VETS AFFAIRS	2,733	2,733
101-710 COOP EXT	1,916	1,916
101-711 ROD	11,128	11,128
101-713 SURVEYORS OFFICE	1,071	1,071
101-715 GIS	56	56
101-716 REGIONAL PLN CMTE	56	56
101-717 E.D.C.	14	14
101-719 RURAL BUS	169	169
103 SHERIFF SPECIAL PROJECTS	14	14
104 TRIDENT TASK FORCE	1,085	1,085
208 SHERIFF PARK PATROL	254	254
210 COUNTY AMBULANCE	282	282
211 EMERG SVCS	3,916	3,916

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2024
Schedule .5 - Allocation Summary
For Department 101-253 TREASURER

Receiving Department	Total	ACCOUNTING
213 TITLE III	56	56
214 911 STATE TRAINING	1,183	1,183
216 COMM SVC FUND	1,197	1,197
217 STONEGARDEN	1,521	1,521
218 MENTAL HEALTH CT	3,254	3,254
221 HEALTH DEPT	901	901
225 CORRECTIONAL FACIL	563	563
230 RECYCLING	141	141
232 COMM CORRECTION	3,437	3,437
234 ELECTIONS	239	239
235 COMM ACTION	183	183
237 FIRST RESPONDER	268	268
238 SCHOOL RES OFFICER	1,606	1,606
245 SHERIFF CPE PILOT PGM	70	70
249 BUILDING INSPECTIONS	3,634	3,634
251 50TH CIR CT PROB & PAR	1,972	1,972
252 DRUG CT - CIRCUIT	3,747	3,747
254 OPIOID SETTLEMENT	268	268
255 HOMESTEAD PROP TAX AUDIT	493	493
256 ROD AUTOMATION	4,634	4,634
257 DRUG FOREFITURE	197	197
259 CCSD SALVAGE VEH	197	197
260 MIDC FUND	11,508	11,508
261 911 EMS TELEPHONE	7,170	7,170
263 CONCEALED WEAPONS	3,324	3,324
264 LOCAL CORRECTNS	211	211
269 LAW LIBRARY	211	211
272 SHERIFF ROAD PATROL	1,056	1,056
273 ROAD PATROL OVERTIME	1,662	1,662
274 SHERIFF 302 TRAINING	127	127
277 HIGHWAY SAFETY	437	437
280 ANIMAL CONT MILLAGE	5,451	5,451
281 MMOG GRANT	28	28
282 ARPA	28	28
285 ANML SHLTR DONATION	1,958	1,958
286 K-9	14	14
287 FIA	1,296	1,296
292 CCF - PROBATE	2,451	2,451
294 VETERAN'S TRUST	1,761	1,761
296 HUD MSC GRANT	42	42
298 FAMILY COUNSELING	1,803	1,803
595 COMMISSARY	521	521
650 CENTRAL STORES	535	535
677 SELF INS-HEALTH	4,451	4,451
678 SELF INS-WC	620	620
737 OTH EMP BEN TRUST	141	141
OTHER	25,960	25,960
Direct Bill	0	0
Total	262,645	262,645

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2024
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 receipt 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, 2024
Schedule .2 - Costs To Be Allocated
For Department 101-261 RETIREES HOSPIT

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	748,560			748,560
Inbound Costs:				
101-172 CONTROLLER	3,121	543	3,664	
101-193 COST PLAN	503	7	510	
101-223 AUDIT	52	1	53	
101-253 TREASURER	289	49	338	
101-267 INSURANCE		5,720	5,720	
Total Allocated Additions:	3,965	6,319	10,284	10,284
Total To Be Allocated:	752,525	6,319		758,844

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2024
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	748,560	0	748,560
Departmental Total			
Expenditures Per Financial Statement	748,560		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	748,560	0	748,560
Allocation Step 1			
Inbound - All Others	3,965	3,965	0
Reallocate Admin Costs		(3,965)	3,965
Unallocated Costs	0	0	0
1st Allocation	752,525	0	752,525
Allocation Step 2			
Inbound - All Others	6,319	6,319	0
Reallocate Admin Costs		(6,319)	6,319
Unallocated Costs	0	0	0
2nd Allocation	6,319	0	6,319
Total For 101-261 RETIREES HOSPIT			
Schedule .3 Total	758,844	0	758,844

**Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2024
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	50,711.60	0.708533	5,332		5,332	49	5,381
101-172 CONTROLLER	131,033.56	1.830776	13,777		13,777		13,777
101-215 CLERK	182,871.87	2.555050	19,227		19,227		19,227
101-228 INFO SYSTEMS	127,005.66	1.774499	13,354		13,354		13,354
101-253 TREASURER	201,066.05	2.809256	21,140		21,140		21,140
101-257 EQUALIZATN	123,510.10	1.725659	12,986		12,986	120	13,106
101-262 ELECTIONS	25,909.43	0.362002	2,724		2,724	25	2,749
101-265 BLDG/GRNDS	88,912.80	1.242272	9,348		9,348	86	9,435
101-277 JURY BOARD	3,118.54	0.043572	328		328	3	331
101-283 CIRCUIT CT	219,494.75	3.066738	23,078		23,078	213	23,291
101-285 JUVENILE CT	202,366.07	2.827420	21,277		21,277	196	21,473
101-286 DISTRICT CT	357,111.39	4.989491	37,547		37,547	346	37,894
101-289/215 FOC	327,786.17	4.579765	34,464		34,464	318	34,782
101-294 PROBATE CT	225,532.73	3.151100	23,713		23,713	219	23,932
101-296 PA	453,282.74	6.333179	47,659		47,659	440	48,098
101-299 CRIME VICTIM COORD	52,062.31	0.727405	5,474		5,474	50	5,524
101-301 SHERIFF	880,854.32	12.307127	92,614		92,614	854	93,469
101-302 BALIFF/SECURITY	171,182.54	2.391729	17,998		17,998	166	18,164
101-309 ORV ENF GRANT	21,266.98	0.297138	2,236		2,236	21	2,257
101-331 MARINE	6,448.23	0.090093	678		678	6	684
101-334 SNOWMOBILE	8,388.75	0.117206	882		882	8	890
101-351 JAIL	1,300,973.93	18.176958	136,786		136,786	1,263	138,049
101-430 ANIMAL CONT	186,487.99	2.605574	19,608		19,608	181	19,788
101-442 DRAIN COMM	992.52	0.013867	104		104	1	105
101-648 MED EXAMINE	49,630.87	0.693433	5,218		5,218	48	5,266
101-682 VETS AFFAIRS	45,636.33	0.637622	4,798		4,798	44	4,842
101-710 COOP EXT	44,955.37	0.628108	4,727		4,727	44	4,770
101-711 ROD	168,844.74	2.359066	17,753		17,753	164	17,916
101-713 SURVEYORS OFFICE	17,561.59	0.245367	1,846		1,846	17	1,863
104 TRIDENT TASK FORCE	62,035.48	0.866748	6,522		6,522	60	6,583
208 SHERIFF PARK PATROL	2,304.34	0.032196	242		242	2	245
211 EMERG SVCS	64,660.33	0.903422	6,798		6,798	63	6,861
214 911 STATE TRAINING	13,611.71	0.190180	1,431		1,431	13	1,444
216 COMM SVC FUND	27,624.99	0.385971	2,905		2,905	27	2,931
217 STONEGARDEN	37,201.52	0.519772	3,911		3,911	36	3,947
218 MENTAL HEALTH CT	11,955.60	0.167041	1,257		1,257	12	1,269
232 COMM CORRECTION	71,855.13	1.003946	7,555		7,555	70	7,625
238 SCHOOL RES OFFICER	49,364.67	0.689714	5,190		5,190	48	5,238
249 BUILDING INSPECTIONS	82,008.38	1.145805	8,622		8,622	80	8,702
252 DRUG CT - CIRCUIT	19,254.85	0.269025	2,024		2,024	19	2,043
260 MIDC FUND	263,507.99	3.681683	27,706		27,706	256	27,961
261 911 EMS TELEPHONE	657,144.43	9.181495	69,093		69,093	637	69,730
272 SHERIFF ROAD PATROL	60,273.34	0.842127	6,337		6,337	58	6,396
273 ROAD PATROL OVERTIME	17,439.72	0.243664	1,834		1,834	17	1,851
277 HIGHWAY SAFETY	3,937.31	0.055011	414		414	4	418
292 CCF - PROBATE	29,756.18	0.415748	3,129		3,129	29	3,157
294 VETERAN'S TRUST	8,334.46	0.116447	876		876	8	884
Schedule .4 Total for RETIRE HOSP INS	7,157,270.36	100.000000	752,525		752,525	6,319	758,844

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2024
Schedule .4 - Detail Activity Allocations
For Department 101-261 RETIREES HOSPIT

Activity - RETIRE HOSP INS

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

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2024
Schedule .5 - Allocation Summary
For Department 101-261 RETIREES HOSPIT

Receiving Department	Total	RETIRE HOSP INS
101-101 BOC	5,381	5,381
101-172 CONTROLLER	13,777	13,777
101-215 CLERK	19,227	19,227
101-228 INFO SYSTEMS	13,354	13,354
101-253 TREASURER	21,140	21,140
101-257 EQUALIZATN	13,106	13,106
101-262 ELECTIONS	2,749	2,749
101-265 BLDG/GRNDS	9,435	9,435
101-277 JURY BOARD	331	331
101-283 CIRCUIT CT	23,291	23,291
101-285 JUVENILE CT	21,473	21,473
101-286 DISTRICT CT	37,894	37,894
101-289/215 FOC	34,782	34,782
101-294 PROBATE CT	23,932	23,932
101-296 PA	48,098	48,098
101-299 CRIME VICTIM COORD	5,524	5,524
101-301 SHERIFF	93,469	93,469
101-302 BALIFF/SECURITY	18,164	18,164
101-309 ORV ENF GRANT	2,257	2,257
101-331 MARINE	684	684
101-334 SNOWMOBILE	890	890
101-351 JAIL	138,049	138,049
101-430 ANIMAL CONT	19,788	19,788
101-442 DRAIN COMM	105	105
101-648 MED EXAMINE	5,266	5,266
101-682 VETS AFFAIRS	4,842	4,842
101-710 COOP EXT	4,770	4,770
101-711 ROD	17,916	17,916
101-713 SURVEYORS OFFICE	1,863	1,863
104 TRIDENT TASK FORCE	6,583	6,583
208 SHERIFF PARK PATROL	245	245
211 EMERG SVCS	6,861	6,861
214 911 STATE TRAINING	1,444	1,444
216 COMM SVC FUND	2,931	2,931
217 STONEGARDEN	3,947	3,947
218 MENTAL HEALTH CT	1,269	1,269
232 COMM CORRECTION	7,625	7,625
238 SCHOOL RES OFFICER	5,238	5,238
249 BUILDING INSPECTIONS	8,702	8,702
252 DRUG CT - CIRCUIT	2,043	2,043
260 MIDC FUND	27,961	27,961
261 911 EMS TELEPHONE	69,730	69,730
272 SHERIFF ROAD PATROL	6,396	6,396
273 ROAD PATROL OVERTIME	1,851	1,851
277 HIGHWAY SAFETY	418	418
292 CCF - PROBATE	3,157	3,157
294 VETERAN'S TRUST	884	884
Direct Bill	0	0
Total	758,844	758,844

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2024
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, 2024
Schedule .2 - Costs To Be Allocated
For Department 101-265 BLDG/GRNDS

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	426,564			426,564
Inbound Costs:				
BLDG DEPN	244		244	
101-172 CONTROLLER	20,071	3,462	23,533	
101-193 COST PLAN	704	10	714	
101-215 CLERK	543	188	730	
101-223 AUDIT	978	10	988	
101-228 INFO SYSTEMS	7,112	504	7,617	
101-229 COMPUTER	1,474	47	1,521	
101-253 TREASURER	5,448	933	6,381	
101-261 RETIREES HOSPIT	9,348	86	9,435	
101-265 BLDG/GRNDS		4,594	4,594	
101-266 LEGAL SVCS		280	280	
101-267 INSURANCE		3,730	3,730	
101-901 RECORD COPY		57	57	
Total Allocated Additions:	45,924	13,900	59,823	59,823
Total To Be Allocated:	472,488	13,900		486,387

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2024
Schedule .3 - Costs Allocated By Activity
For Department 101-265 BLDG/GRNDS

	Total	G&A	COURTHOUSE	COUNTY BLDG
Wages & Benefits				
SALARIES & WAGES	88,913	0	46,982	41,931
FRINGE BENEFITS	21,654	0	11,442	10,212
Other Expense & Cost				
776.000 JANITORIAL	12,239	0	6,467	5,772
801.000 PROF SVCS/FEES	3,256	0	1,720	1,536
850.000 TELEPHONE	86	0	45	41
920.000 UTIL CTHSE	37,821	0	37,821	0
920.325 UTIL CITY CO	86,204	0	0	86,204
931.000 MAINTENANCE	12,850	0	6,300	6,550
931.266 REPAIRS & MAINT - CTHSE	124,690	0	124,690	0
931.325 MAINT/SUPPLIES CITY CO	19,152	0	0	19,152
937.000 MTCE CTHSE	19,699	0	19,699	0
979.000 EQUIPMENT	0	0	0	0
Departmental Total				
Expenditures Per Financial Statement	426,564			
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost	426,564	0	255,166	171,398
Allocation Step 1				
Inbound - All Others	45,924	0	24,266	21,657
Reallocate Admin Costs		0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	472,488	0	279,432	193,055
Allocation Step 2				
Inbound - All Others	13,900	0	7,345	6,555
2nd Allocation	13,900	0	7,345	6,555
Total For 101-265 BLDG/GRNDS				
Schedule .3 Total	486,387	0	286,777	199,610

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2024
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	15,649		15,649		15,649
101-215 CLERK	1,284	10.995033	30,724		30,724		30,724
101-253 TREASURER	1,016	8.700120	24,311		24,311		24,311
101-257 EQUALIZATN	458	3.921904	10,959		10,959	394	11,353
101-265 BLDG/GRNDS	192	1.644117	4,594		4,594		4,594
101-283 CIRCUIT CT	2,636	22.572359	63,074		63,074	2,270	65,344
101-294 PROBATE CT	1,535	13.144374	36,730		36,730	1,322	38,051
101-442 DRAIN COMM	1,154	9.881829	27,613		27,613	993	28,606
101-682 VETS AFFAIRS	1,153	9.873266	27,589		27,589	993	28,582
101-711 ROD	1,025	8.777188	24,526		24,526	882	25,409
101-901 RECORD COPY	75	0.642233	1,795		1,795	65	1,859
251 50TH CIR CT PROB & PAR	496	4.247303	11,868		11,868	427	12,295
Schedule .4 Total for COURTHOUSE	11,678	100.000000	279,432		279,432	7,345	286,777

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, 2024
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	57,964		57,964	1,968	59,933
101-289/215 FOC	1,115	9.184514	17,731		17,731	602	18,333
101-296 PA	2,000	16.474465	31,805		31,805	1,080	32,885
101-301 SHERIFF	3,265	26.894563	51,921		51,921	1,763	53,684
232 COMM CORRECTION	1,020	8.401977	16,221		16,221	551	16,771
260 MIDC FUND	1,030	8.484349	16,380		16,380	556	16,936
269 LAW LIBRARY	65	0.535420	1,034		1,034	35	1,069
Schedule .4 Total for COUNTY BLDG	12,140	100.000000	193,055		193,055	6,555	199,610

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, 2024
Schedule .5 - Allocation Summary
For Department 101-265 BLDG/GRNDS

Receiving Department	Total	COURTHOUSE	COUNTY BLDG
101-172 CONTROLLER	15,649	15,649	0
101-215 CLERK	30,724	30,724	0
101-253 TREASURER	24,311	24,311	0
101-257 EQUALIZATN	11,353	11,353	0
101-265 BLDG/GRNDS	4,594	4,594	0
101-283 CIRCUIT CT	65,344	65,344	0
101-286 DISTRICT CT	59,933	0	59,933
101-289/215 FOC	18,333	0	18,333
101-294 PROBATE CT	38,051	38,051	0
101-296 PA	32,885	0	32,885
101-301 SHERIFF	53,684	0	53,684
101-442 DRAIN COMM	28,606	28,606	0
101-682 VETS AFFAIRS	28,582	28,582	0
101-711 ROD	25,409	25,409	0
101-901 RECORD COPY	1,859	1,859	0
232 COMM CORRECTION	16,771	0	16,771
251 50TH CIR CT PROB & PAR	12,295	12,295	0
260 MIDC FUND	16,936	0	16,936
269 LAW LIBRARY	1,069	0	1,069
Direct Bill	0	0	0
Total	486,387	286,777	199,610

**Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2024
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, 2024
Schedule .2 - Costs To Be Allocated
For Department 101-266 LEGAL SVCS

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	21,248			21,248
Inbound Costs:				
101-172 CONTROLLER	512	89	602	
101-193 COST PLAN	252	3	255	
101-223 AUDIT	81	1	82	
101-253 TREASURER	445	76	521	
101-267 INSURANCE		162	162	
Total Allocated Additions:	1,290	332	1,622	1,622
Total To Be Allocated:	22,538	332		22,870

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2024
Schedule .3 - Costs Allocated By Activity
For Department 101-266 LEGAL SVCS

	Total	G&A	LEGAL SERVICES
Other Expense & Cost			
801.000 PROF SVCS	21,248	0	21,248
Departmental Total			
Expenditures Per Financial Statement	21,248		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	21,248	0	21,248
Allocation Step 1			
Inbound - All Others	1,290	1,290	0
Reallocate Admin Costs		(1,290)	1,290
Unallocated Costs	0	0	0
1st Allocation	22,538	0	22,538
Allocation Step 2			
Inbound - All Others	332	332	0
Reallocate Admin Costs		(332)	332
Unallocated Costs	0	0	0
2nd Allocation	332	0	332
Total For 101-266 LEGAL SVCS			
Schedule .3 Total	22,870	0	22,870

**Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2024
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	50,711.60	0.708533	160		160	3	162
101-172 CONTROLLER	131,033.56	1.830776	413		413		413
101-215 CLERK	182,871.87	2.555050	576		576		576
101-228 INFO SYSTEMS	127,005.66	1.774499	400		400		400
101-253 TREASURER	201,066.05	2.809256	633		633		633
101-257 EQUALIZATN	123,510.10	1.725659	389		389	6	395
101-262 ELECTIONS	25,909.43	0.362002	82		82	1	83
101-265 BLDG/GRNDS	88,912.80	1.242272	280		280		280
101-277 JURY BOARD	3,118.54	0.043572	10		10	0	10
101-283 CIRCUIT CT	219,494.75	3.066738	691		691	11	702
101-285 JUVENILE CT	202,366.07	2.827420	637		637	10	648
101-286 DISTRICT CT	357,111.39	4.989491	1,125		1,125	18	1,143
101-289/215 FOC	327,786.17	4.579765	1,032		1,032	17	1,049
101-294 PROBATE CT	225,532.73	3.151100	710		710	12	722
101-296 PA	453,282.74	6.333179	1,427		1,427	23	1,451
101-299 CRIME VICTIM COORD	52,062.31	0.727405	164		164	3	167
101-301 SHERIFF	880,854.32	12.307127	2,774		2,774	46	2,819
101-302 BALIFF/SECURITY	171,182.54	2.391729	539		539	9	548
101-309 ORV ENF GRANT	21,266.98	0.297138	67		67	1	68
101-331 MARINE	6,448.23	0.090093	20		20	0	21
101-334 SNOWMOBILE	8,388.75	0.117206	26		26	0	27
101-351 JAIL	1,300,973.93	18.176958	4,097		4,097	68	4,165
101-430 ANIMAL CONT	186,487.99	2.605574	587		587	10	597
101-442 DRAIN COMM	992.52	0.013867	3		3	0	3
101-648 MED EXAMINE	49,630.87	0.693433	156		156	3	159
101-682 VETS AFFAIRS	45,636.33	0.637622	144		144	2	146
101-710 COOP EXT	44,955.37	0.628108	142		142	2	144
101-711 ROD	168,844.74	2.359066	532		532	9	540
101-713 SURVEYORS OFFICE	17,561.59	0.245367	55		55	1	56
104 TRIDENT TASK FORCE	62,035.48	0.866748	195		195	3	199
208 SHERIFF PARK PATROL	2,304.34	0.032196	7		7	0	7
211 EMERG SVCS	64,660.33	0.903422	204		204	3	207
214 911 STATE TRAINING	13,611.71	0.190180	43		43	1	44
216 COMM SVC FUND	27,624.99	0.385971	87		87	1	88
217 STONEGARDEN	37,201.52	0.519772	117		117	2	119
218 MENTAL HEALTH CT	11,955.60	0.167041	38		38	1	38
232 COMM CORRECTION	71,855.13	1.003946	226		226	4	230
238 SCHOOL RES OFFICER	49,364.67	0.689714	155		155	3	158
249 BUILDING INSPECTIONS	82,008.38	1.145805	258		258	4	262
252 DRUG CT - CIRCUIT	19,254.85	0.269025	61		61	1	62
260 MIDC FUND	263,507.99	3.681683	830		830	14	843
261 911 EMS TELEPHONE	657,144.43	9.181495	2,069		2,069	34	2,103
272 SHERIFF ROAD PATROL	60,273.34	0.842127	190		190	3	193
273 ROAD PATROL OVERTIME	17,439.72	0.243664	55		55	1	56
277 HIGHWAY SAFETY	3,937.31	0.055011	12		12	0	13
292 CCF - PROBATE	29,756.18	0.415748	94		94	2	95
294 VETERAN'S TRUST	8,334.46	0.116447	26		26	0	27
Schedule .4 Total for LEGAL SERVICES	7,157,270.36	100.000000	22,538		22,538	332	22,870

Allocation Basis: REGULAR WAGES BY DEPT

Allocation Source: FINANCIAL REPORT

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2024
Schedule .5 - Allocation Summary
For Department 101-266 LEGAL SVCS

Receiving Department	Total	LEGAL SERVICES
101-101 BOC	162	162
101-172 CONTROLLER	413	413
101-215 CLERK	576	576
101-228 INFO SYSTEMS	400	400
101-253 TREASURER	633	633
101-257 EQUALIZATN	395	395
101-262 ELECTIONS	83	83
101-265 BLDG/GRNDS	280	280
101-277 JURY BOARD	10	10
101-283 CIRCUIT CT	702	702
101-285 JUVENILE CT	648	648
101-286 DISTRICT CT	1,143	1,143
101-289/215 FOC	1,049	1,049
101-294 PROBATE CT	722	722
101-296 PA	1,451	1,451
101-299 CRIME VICTIM COORD	167	167
101-301 SHERIFF	2,819	2,819
101-302 BALIFF/SECURITY	548	548
101-309 ORV ENF GRANT	68	68
101-331 MARINE	21	21
101-334 SNOWMOBILE	27	27
101-351 JAIL	4,165	4,165
101-430 ANIMAL CONT	597	597
101-442 DRAIN COMM	3	3
101-648 MED EXAMINE	159	159
101-682 VETS AFFAIRS	146	146
101-710 COOP EXT	144	144
101-711 ROD	540	540
101-713 SURVEYORS OFFICE	56	56
104 TRIDENT TASK FORCE	199	199
208 SHERIFF PARK PATROL	7	7
211 EMERG SVCS	207	207
214 911 STATE TRAINING	44	44
216 COMM SVC FUND	88	88
217 STONEGARDEN	119	119
218 MENTAL HEALTH CT	38	38
232 COMM CORRECTION	230	230
238 SCHOOL RES OFFICER	158	158
249 BUILDING INSPECTIONS	262	262
252 DRUG CT - CIRCUIT	62	62
260 MIDC FUND	843	843
261 911 EMS TELEPHONE	2,103	2,103
272 SHERIFF ROAD PATROL	193	193
273 ROAD PATROL OVERTIME	56	56
277 HIGHWAY SAFETY	13	13
292 CCF - PROBATE	95	95
294 VETERAN'S TRUST	27	27
Direct Bill	0	0
Total	22,870	22,870

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2024
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, 2024
Schedule .2 - Costs To Be Allocated
For Department 101-267 INSURANCE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	350,986			350,986
Inbound Costs:				
101-172 CONTROLLER	1,437	250	1,687	
101-193 COST PLAN	503	7	510	
101-223 AUDIT	20	0	20	
101-253 TREASURER	108	18	127	
101-267 INSURANCE		2,682	2,682	
Total Allocated Additions:	2,068	2,957	5,025	5,025
Total To Be Allocated:	353,054	2,957		356,011

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2024
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	350,986	0	16,512	24,002	17,669
Departmental Total					
Expenditures Per Financial Statement	350,986				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost	350,986	0	16,512	24,002	17,669
Allocation Step 1					
Inbound - All Others	2,068	2,068	0	0	0
Reallocate Admin Costs		(2,068)	97	141	104
Unallocated Costs	0	0	0	0	0
1st Allocation	353,054	0	16,609	24,143	17,773
Allocation Step 2					
Inbound - All Others	2,957	2,957	0	0	0
Reallocate Admin Costs		(2,957)	139	202	149
Unallocated Costs	0	0	0	0	0
2nd Allocation	2,957	0	139	202	149
Total For 101-267 INSURANCE					
Schedule .3 Total	356,011	0	16,748	24,346	17,922

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2024
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	187,925	83,574	21,304
Departmental Total			
Expenditures Per Financial Statement			
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	187,925	83,574	21,304
Allocation Step 1			
Inbound - All Others	0	0	0
Reallocate Admin Costs	1,107	492	126
Unallocated Costs	0	0	0
1st Allocation	189,032	84,066	21,430
Allocation Step 2			
Inbound - All Others	0	0	0
Reallocate Admin Costs	1,583	704	180
Unallocated Costs	0	0	0
2nd Allocation	1,583	704	180
Total For 101-267 INSURANCE			
Schedule .3 Total	190,616	84,771	21,609

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2024
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	930		930		930
101-215 CLERK	1,284	10.995033	1,826		1,826		1,826
101-253 TREASURER	1,016	8.700120	1,445		1,445		1,445
101-257 EQUALIZATN	458	3.921904	651		651	7	659
101-265 BLDG/GRNDS	192	1.644117	273		273		273
101-283 CIRCUIT CT	2,636	22.572359	3,749		3,749	43	3,792
101-294 PROBATE CT	1,535	13.144374	2,183		2,183	25	2,208
101-442 DRAIN COMM	1,154	9.881829	1,641		1,641	19	1,660
101-682 VETS AFFAIRS	1,153	9.873266	1,640		1,640	19	1,659
101-711 ROD	1,025	8.777188	1,458		1,458	17	1,475
101-901 RECORD COPY	75	0.642233	107		107	1	108
251 50TH CIR CT PROB & PAR	496	4.247303	705		705	8	714
Schedule .4 Total for 319 COURTHOUSE	11,678	100.000000	16,609		16,609	139	16,748

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, 2024
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	7,249		7,249	61	7,310
101-289/215 FOC	1,115	9.184514	2,217		2,217	19	2,236
101-296 PA	2,000	16.474465	3,977		3,977	33	4,011
101-301 SHERIFF	3,265	26.894563	6,493		6,493	54	6,548
232 COMM CORRECTION	1,020	8.401977	2,029		2,029	17	2,046
260 MIDC FUND	1,030	8.484349	2,048		2,048	17	2,066
269 LAW LIBRARY	65	0.535420	129		129	1	130
Schedule .4 Total for 325 COUNTY BLDG	12,140	100.000000	24,143		24,143	202	24,346

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, 2024
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
101-301 SHERIFF	1,230,850	8.363293	1,486		1,486	12	1,499
101-430 ANIMAL CONT	1,999,721	13.587564	2,415		2,415	20	2,435
221 HEALTH DEPT	5,391,512	36.633866	6,511		6,511	55	6,565
261 911 EMS TELEPHONE	6,087,899	41.365628	7,352		7,352	62	7,414
OTHER	7,307	0.049649	9		9	0	9
Schedule .4 Total for OTHER BLDGS	14,717,289	100.000000	17,773		17,773	149	17,922

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, 2024
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	73,981.57	0.299050	565		565	5	571
101-172 CONTROLLER	352,023.43	1.422956	2,690		2,690		2,690
101-193 COST PLAN	5,000.00	0.020211	38		38		38
101-215 CLERK	268,180.19	1.084043	2,049		2,049		2,049
101-223 AUDIT	25,351.00	0.102474	194		194		194
101-228 INFO SYSTEMS	523,729.99	2.117031	4,002		4,002		4,002
101-229 COMPUTER	240,433.51	0.971885	1,837		1,837		1,837
101-245 REMONUMENT	112,027.00	0.452838	856		856	8	864
101-253 TREASURER	373,144.51	1.508332	2,851		2,851		2,851
101-257 EQUALIZATN	364,259.04	1.472415	2,783		2,783	27	2,810
101-261 RETIREES HOSPIT	748,559.50	3.025841	5,720		5,720		5,720
101-262 ELECTIONS	113,368.39	0.458260	866		866	8	875
101-265 BLDG/GRNDS	452,349.65	1.828496	3,456		3,456		3,456
101-266 LEGAL SVCS	21,248.40	0.085891	162		162		162
101-267 INSURANCE	350,986.35	1.418764	2,682		2,682		2,682
101-277 JURY BOARD	14,167.74	0.057269	108		108	1	109
101-283 CIRCUIT CT	586,428.19	2.370471	4,481		4,481	43	4,524
101-285 JUVENILE CT	418,117.29	1.690122	3,195		3,195	31	3,226
101-286 DISTRICT CT	729,609.94	2.949243	5,575		5,575	54	5,629
101-289/215 FOC	681,508.08	2.754805	5,207		5,207	50	5,258
101-294 PROBATE CT	421,398.65	1.703385	3,220		3,220	31	3,251
101-296 PA	834,019.87	3.371291	6,373		6,373	62	6,435
101-299 CRIME VICTIM COORD	164,845.17	0.666340	1,260		1,260	12	1,272
101-301 SHERIFF	3,343,279.87	13.514268	25,546		25,546	248	25,794
101-302 BALIFF/SECURITY	192,140.66	0.776675	1,468		1,468	14	1,482
101-309 ORV ENF GRANT	50,383.31	0.203660	385		385	4	389
101-331 MARINE	11,552.31	0.046697	88		88	1	89
101-334 SNOWMOBILE	15,037.65	0.060785	115		115	1	116
101-351 JAIL	3,619,825.22	14.632124	27,660		27,660	269	27,929
101-430 ANIMAL CONT	381,863.53	1.543576	2,918		2,918	28	2,946
101-442 DRAIN COMM	1,082.49	0.004376	8		8	0	8
101-568 DD.SOIL CONS. DIST	26,000.00	0.105098	199		199	2	201
101-631 SUB ABUSE	88,176.73	0.356430	674		674	7	680
101-648 MED EXAMINE	95,942.48	0.387820	733		733	7	740
101-682 VETS AFFAIRS	71,363.55	0.288467	545		545	5	551
101-710 COOP EXT	196,661.40	0.794948	1,503		1,503	15	1,517
101-711 ROD	306,061.72	1.237168	2,339		2,339	23	2,361
101-713 SURVEYORS OFFICE	20,461.50	0.082710	156		156	2	158
101-715 GIS	28,000.00	0.113182	214		214	2	216
101-716 REGIONAL PLN CMTE	28,750.00	0.116214	220		220	2	222
101-719 RURAL BUS	30,000.00	0.121267	229		229	2	231
104 TRIDENT TASK FORCE	102,911.24	0.415990	786		786	8	794
210 COUNTY AMBULANCE	574,673.80	2.322957	4,391		4,391	43	4,434
211 EMERG SVCS	177,362.23	0.716937	1,355		1,355	13	1,368
213 TITLE III	94,104.68	0.380392	719		719	7	726
214 911 STATE TRAINING	23,478.26	0.094904	179		179	2	181
216 COMM SVC FUND	32,418.60	0.131043	248		248	2	250
217 STONEGARDEN	116,653.04	0.471537	891		891	9	900
218 MENTAL HEALTH CT	106,933.71	0.432249	817		817	8	825
221 HEALTH DEPT	2,300,000.00	9.297103	17,575		17,575	170	17,745
225 CORRECTIONAL FACIL	102,517.09	0.414396	783		783	8	791
230 RECYCLING	495,000.00	2.000898	3,782		3,782	37	3,819

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2024
Schedule .4 - Detail Activity Allocations
For Department 101-267 INSURANCE

Activity - LIABILITY INSUR

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
232 COMM CORRECTION	355,915.19	1.438687	2,720		2,720	26	2,746
237 FIRST RESPONDER	26,934.06	0.108873	206		206	2	208
238 SCHOOL RES OFFICER	103,941.92	0.420156	794		794	8	802
245 SHERIFF CPE PILOT PGM	2,147.60	0.008681	16		16	0	17
249 BUILDING INSPECTIONS	136,068.26	0.550018	1,040		1,040	10	1,050
251 50TH CIR CT PROB & PAR	4,530.51	0.018313	35		35	0	35
252 DRUG CT - CIRCUIT	101,656.18	0.410917	777		777	8	784
256 ROD AUTOMATION	15,159.96	0.061280	116		116	1	117
257 DRUG FOREFITURE	4,316.97	0.017450	33		33	0	33
259 CCSD SALVAGE VEH	2,053.23	0.008300	16		16	0	16
260 MIDC FUND	710,128.09	2.870493	5,426		5,426	53	5,479
261 911 EMS TELEPHONE	1,272,835.22	5.145078	9,726		9,726	94	9,820
263 CONCEALED WEAPONS	777.52	0.003143	6		6	0	6
264 LOCAL CORRECTNS	6,459.39	0.026110	49		49	0	50
273 ROAD PATROL OVERTIME	22,400.45	0.090548	171		171	2	173
274 SHERIFF 302 TRAINING	2,121.22	0.008574	16		16	0	16
277 HIGHWAY SAFETY	5,082.53	0.020545	39		39	0	39
280 ANIMAL CONT MILLAGE	212,539.86	0.859133	1,624		1,624	16	1,640
285 ANML SHLTER DONATION	921,690.84	3.725676	7,043		7,043	68	7,111
287 FIA	19,841.90	0.080205	152		152	1	153
294 VETERAN'S TRUST	49,861.47	0.201551	381		381	4	385
296 HUD MSC GRANT	31,604.47	0.127752	241		241	2	244
298 FAMILY COUNSELING	2,805.00	0.011338	21		21	0	22
595 COMMISSARY	220,644.97	0.891895	1,686		1,686	16	1,702
Schedule .4 Total for LIABILITY INSUR	24,738,889.34	100.000000	189,032		189,032	1,583	190,616

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, 2024
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	3,343,279.87	86.074675	72,360		72,360	606	72,966
101-309 ORV ENF GRANT	50,383.31	1.297147	1,090		1,090	9	1,100
101-331 MARINE	11,552.31	0.297421	250		250	2	252
101-334 SNOWMOBILE	15,037.65	0.387153	325		325	3	328
104 TRIDENT TASK FORCE	102,911.24	2.649509	2,227		2,227	19	2,246
232 COMM CORRECTION	355,915.19	9.163242	7,703		7,703	65	7,768
277 HIGHWAY SAFETY	5,082.53	0.130853	110		110	1	111
Schedule .4 Total for LAW ENF LIAB INS	3,884,162.10	100.000000	84,066		84,066	704	84,771

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, 2024
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	26	81.250000	17,411		17,411	146	17,557
101-351 JAIL	2	6.250000	1,339		1,339	11	1,351
101-430 ANIMAL CONT	1	3.125000	670		670	6	675
101-649 MENTAL HEALTH	1	3.125000	670		670	6	675
221 HEALTH DEPT	1	3.125000	670		670	6	675
261 911 EMS TELEPHONE	1	3.125000	670		670	6	675
Schedule .4 Total for FLEET INSURANCE	32	100.000000	21,430		21,430	180	21,609

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, 2024
Schedule .5 - Allocation Summary
For Department 101-267 INSURANCE

Receiving Department	Total	319 COURTHOUSE	325 COUNTY BLDG	OTHER BLDGS	LIABILITY INSUR
101-101 BOC	571	0	0	0	571
101-172 CONTROLLER	3,620	930	0	0	2,690
101-193 COST PLAN	38	0	0	0	38
101-215 CLERK	3,875	1,826	0	0	2,049
101-223 AUDIT	194	0	0	0	194
101-228 INFO SYSTEMS	4,002	0	0	0	4,002
101-229 COMPUTER	1,837	0	0	0	1,837
101-245 REMONUMENT	864	0	0	0	864
101-253 TREASURER	4,296	1,445	0	0	2,851
101-257 EQUALIZATN	3,469	659	0	0	2,810
101-261 RETIREES HOSPIT	5,720	0	0	0	5,720
101-262 ELECTIONS	875	0	0	0	875
101-265 BLDG/GRNDS	3,730	273	0	0	3,456
101-266 LEGAL SVCS	162	0	0	0	162
101-267 INSURANCE	2,682	0	0	0	2,682
101-277 JURY BOARD	109	0	0	0	109
101-283 CIRCUIT CT	8,317	3,792	0	0	4,524
101-285 JUVENILE CT	3,226	0	0	0	3,226
101-286 DISTRICT CT	12,939	0	7,310	0	5,629
101-289/215 FOC	7,494	0	2,236	0	5,258
101-294 PROBATE CT	5,459	2,208	0	0	3,251
101-296 PA	10,445	0	4,011	0	6,435
101-299 CRIME VICTIM COORD	1,272	0	0	0	1,272
101-301 SHERIFF	124,364	0	6,548	1,499	25,794
101-302 BALIFF/SECURITY	1,482	0	0	0	1,482
101-309 ORV ENF GRANT	1,488	0	0	0	389
101-331 MARINE	341	0	0	0	89
101-334 SNOWMOBILE	444	0	0	0	116
101-351 JAIL	29,280	0	0	0	27,929
101-430 ANIMAL CONT	6,057	0	0	2,435	2,946
101-442 DRAIN COMM	1,668	1,660	0	0	8
101-568 DD.SOIL CONS. DIST	201	0	0	0	201
101-631 SUB ABUSE	680	0	0	0	680
101-648 MED EXAMINE	740	0	0	0	740
101-649 MENTAL HEALTH	675	0	0	0	0
101-682 VETS AFFAIRS	2,209	1,659	0	0	551
101-710 COOP EXT	1,517	0	0	0	1,517
101-711 ROD	3,836	1,475	0	0	2,361
101-713 SURVEYORS OFFICE	158	0	0	0	158
101-715 GIS	216	0	0	0	216
101-716 REGIONAL PLN CMTE	222	0	0	0	222
101-719 RURAL BUS	231	0	0	0	231
101-901 RECORD COPY	108	108	0	0	0
104 TRIDENT TASK FORCE	3,040	0	0	0	794
210 COUNTY AMBULANCE	4,434	0	0	0	4,434
211 EMERG SVCS	1,368	0	0	0	1,368
213 TITLE III	726	0	0	0	726
214 911 STATE TRAINING	181	0	0	0	181
216 COMM SVC FUND	250	0	0	0	250
217 STONEGARDEN	900	0	0	0	900
218 MENTAL HEALTH CT	825	0	0	0	825
221 HEALTH DEPT	24,986	0	0	6,565	17,745

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2024
Schedule .5 - Allocation Summary
For Department 101-267 INSURANCE

Receiving Department	Total	319 COURTHOUSE	325 COUNTY BLDG	OTHER BLDGS	LIABILITY INSUR
225 CORRECTIONAL FACIL	791	0	0	0	791
230 RECYCLING	3,819	0	0	0	3,819
232 COMM CORRECTION	12,559	0	2,046	0	2,746
237 FIRST RESPONDER	208	0	0	0	208
238 SCHOOL RES OFFICER	802	0	0	0	802
245 SHERIFF CPE PILOT PGM	17	0	0	0	17
249 BUILDING INSPECTIONS	1,050	0	0	0	1,050
251 50TH CIR CT PROB & PAR	748	714	0	0	35
252 DRUG CT - CIRCUIT	784	0	0	0	784
256 ROD AUTOMATION	117	0	0	0	117
257 DRUG FOREFUTURE	33	0	0	0	33
259 CCSD SALVAGE VEH	16	0	0	0	16
260 MIDC FUND	7,544	0	2,066	0	5,479
261 911 EMS TELEPHONE	17,909	0	0	7,414	9,820
263 CONCEALED WEAPONS	6	0	0	0	6
264 LOCAL CORRECTNS	50	0	0	0	50
269 LAW LIBRARY	130	0	130	0	0
273 ROAD PATROL OVERTIME	173	0	0	0	173
274 SHERIFF 302 TRAINING	16	0	0	0	16
277 HIGHWAY SAFETY	150	0	0	0	39
280 ANIMAL CONT MILLAGE	1,640	0	0	0	1,640
285 ANML SHLTER DONATION	7,111	0	0	0	7,111
287 FIA	153	0	0	0	153
294 VETERAN'S TRUST	385	0	0	0	385
296 HUD MSC GRANT	244	0	0	0	244
298 FAMILY COUNSELING	22	0	0	0	22
595 COMMISSARY	1,702	0	0	0	1,702
OTHER	9	0	0	9	0
Direct Bill	0	0	0	0	0
Total	356,011	16,748	24,346	17,922	190,616

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2024
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	72,966	17,557
101-302 BALIFF/SECURITY	0	0
101-309 ORV ENF GRANT	1,100	0
101-331 MARINE	252	0
101-334 SNOWMOBILE	328	0
101-351 JAIL	0	1,351
101-430 ANIMAL CONT	0	675
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	675
101-682 VETS AFFAIRS	0	0
101-710 COOP EXT	0	0
101-711 ROD	0	0
101-713 SURVEYORS OFFICE	0	0
101-715 GIS	0	0
101-716 REGIONAL PLN CMTE	0	0
101-719 RURAL BUS	0	0
101-901 RECORD COPY	0	0
104 TRIDENT TASK FORCE	2,246	0
210 COUNTY AMBULANCE	0	0
211 EMERG SVCS	0	0
213 TITLE III	0	0
214 911 STATE TRAINING	0	0
216 COMM SVC FUND	0	0
217 STONEGARDEN	0	0
218 MENTAL HEALTH CT	0	0
221 HEALTH DEPT	0	675

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2024
Schedule .5 - Allocation Summary
For Department 101-267 INSURANCE

Receiving Department	LAW ENF LIAB INS	FLEET INSURANCE
225 CORRECTIONAL FACIL	0	0
230 RECYCLING	0	0
232 COMM CORRECTION	7,768	0
237 FIRST RESPONDER	0	0
238 SCHOOL RES OFFICER	0	0
245 SHERIFF CPE PILOT PGM	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	675
263 CONCEALED WEAPONS	0	0
264 LOCAL CORRECTNS	0	0
269 LAW LIBRARY	0	0
273 ROAD PATROL OVERTIME	0	0
274 SHERIFF 302 TRAINING	0	0
277 HIGHWAY SAFETY	111	0
280 ANIMAL CONT MILLAGE	0	0
285 ANML SHLTER DONATION	0	0
287 FIA	0	0
294 VETERAN'S TRUST	0	0
296 HUD MSC GRANT	0	0
298 FAMILY COUNSELING	0	0
595 COMMISSARY	0	0
OTHER	0	0
Direct Bill	0	0
Total	84,771	21,609

**Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2024
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, 2024
Schedule .2 - Costs To Be Allocated
For Department 101-901 RECORD COPY

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
Inbound Costs:				
BLDG DEPN	95		95	
101-193 COST PLAN	151	2	153	
101-265 BLDG/GRNDS	1,795	65	1,859	
101-267 INSURANCE	107	1	108	
Total Allocated Additions:	2,148	68	2,215	2,215
Total To Be Allocated:	2,148	68		2,215

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2024
Schedule .3 - Costs Allocated By Activity
For Department 101-901 RECORD COPY

	Total	G&A	COPY SERVICE
Other Expense & Cost			
980.001 COPIER	0	0	0
Departmental Total			
Expenditures Per Financial Statement	0		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	0	0	0
Allocation Step 1			
Inbound - All Others	2,148	2,148	0
Reallocate Admin Costs		(2,148)	2,148
Unallocated Costs	0	0	0
1st Allocation	2,148	0	2,148
Allocation Step 2			
Inbound - All Others	68	68	0
Reallocate Admin Costs		(68)	68
Unallocated Costs	0	0	0
2nd Allocation	68	0	68
Total For 101-901 RECORD COPY			
Schedule .3 Total	2,215	0	2,215

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2024
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	50,711.60	1.513988	33		33	1	34
101-172 CONTROLLER	131,033.56	3.911990	84		84		84
101-215 CLERK	182,871.87	5.459617	117		117		117
101-228 INFO SYSTEMS	127,005.66	3.791738	81		81		81
101-253 TREASURER	201,066.05	6.002802	129		129		129
101-257 EQUALIZATN	123,510.10	3.687378	79		79	3	82
101-262 ELECTIONS	25,909.43	0.773523	17		17	1	17
101-265 BLDG/GRNDS	88,912.80	2.654480	57		57		57
101-277 JURY BOARD	3,118.54	0.093104	2		2	0	2
101-283 CIRCUIT CT	219,494.75	6.552988	141		141	6	146
101-285 JUVENILE CT	202,366.07	6.041614	130		130	5	135
101-286 DISTRICT CT	357,111.39	10.661516	229		229	9	238
101-289/215 FOC	327,786.17	9.786015	210		210	8	219
101-294 PROBATE CT	225,532.73	6.733251	145		145	6	150
101-296 PA	453,282.74	13.532699	291		291	12	303
101-302 BALIFF/SECURITY	171,182.54	5.110633	110		110	4	114
101-442 DRAIN COMM	992.52	0.029632	1		1	0	1
101-648 MED EXAMINE	49,630.87	1.481723	32		32	1	33
101-682 VETS AFFAIRS	45,636.33	1.362467	29		29	1	30
101-710 COOP EXT	44,955.37	1.342137	29		29	1	30
101-711 ROD	168,844.74	5.040838	108		108	4	113
101-713 SURVEYORS OFFICE	17,561.59	0.524299	11		11	0	12
249 BUILDING INSPECTIONS	82,008.38	2.448350	53		53	2	55
252 DRUG CT - CIRCUIT	19,254.85	0.574851	12		12	0	13
292 CCF - PROBATE	29,756.18	0.888367	19		19	1	20
Schedule .4 Total for COPY SERVICE	3,349,536.83	100.000000	2,148		2,148	68	2,215

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

Chippewa County, Michigan
Cost Allocation Plan
Based on the Year Ended December 31, 2024
Schedule .5 - Allocation Summary
For Department 101-901 RECORD COPY

Receiving Department	Total	COPY SERVICE
101-101 BOC	34	34
101-172 CONTROLLER	84	84
101-215 CLERK	117	117
101-228 INFO SYSTEMS	81	81
101-253 TREASURER	129	129
101-257 EQUALIZATN	82	82
101-262 ELECTIONS	17	17
101-265 BLDG/GRNDS	57	57
101-277 JURY BOARD	2	2
101-283 CIRCUIT CT	146	146
101-285 JUVENILE CT	135	135
101-286 DISTRICT CT	238	238
101-289/215 FOC	219	219
101-294 PROBATE CT	150	150
101-296 PA	303	303
101-302 BALIFF/SECURITY	114	114
101-442 DRAIN COMM	1	1
101-648 MED EXAMINE	33	33
101-682 VETS AFFAIRS	30	30
101-710 COOP EXT	30	30
101-711 ROD	113	113
101-713 SURVEYORS OFFICE	12	12
249 BUILDING INSPECTIONS	55	55
252 DRUG CT - CIRCUIT	13	13
292 CCF - PROBATE	20	20
Direct Bill	0	0
Total	2,215	2,215

Section D: Supplemental Data

CHIPPEWA COUNTY, MICHIGAN
RECONCILIATION OF COST PLAN TO ACFR
FISCAL YEAR ENDING DECEMBER 31, 2024

CAP COST PLAN			ACFR FINANCIAL STATEMENT		
<u>SCH NO.</u>	<u>DEPARTMENT</u>	<u>AMOUNT</u>	<u>DEPARTMENT</u>	<u>AMOUNT</u>	<u>PAGE</u>
3	CONTROLLER	\$ 352,023	ADMINISTRATOR	\$ 352,023	78
4	COST PLAN	\$ 5,000	COST PLAN	\$ 5,000	78
5	CLERK	\$ 268,180	CLERK	\$ 268,180	78
6	AUDIT	\$ 25,351	AUDIT	\$ 25,351	78
7	INFORMATION SYSTEMS	\$ 523,730	INFORMATION SYSTEMS	\$ 523,730	78
8	COMPUTER	\$ 96,566			
14	RECORD COPIER				
	OTHER MISC (NOT ALLOCATED)				
		\$ 96,566	MISCELLANEOUS	\$ 96,566	78
9	TREASURER	\$ 373,145	TREASURER	\$ 373,145	78
10	RETIREEES HOSPITALIZATION	\$ 748,560	EMPLOYEE BENEFITS	\$ 748,560	78
11	BUILDINGS & GROUNDS	\$ 426,564	BUILDINGS & GROUNDS	\$ 426,564	78
12	LEGAL SERVICES	\$ 21,248	COUNTY ATTORNEY	\$ 21,248	78
13	INSURANCE	\$ 350,986	INSURANCE	\$ 350,986	78

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