

maximus



Lenawee County, MI Central Services Cost Allocation Plan

Fiscal Year 2023 Actual Expenditures



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

Final Report – November 2024

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



CERTIFICATE OF COST ALLOCATION PLAN

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

- (1) All costs included in this proposal to establish cost allocations or billings for the fiscal year beginning January 1, 2025 are allowable in accordance with the requirements of this Part and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
- (2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the Federal awards to which they are allocated in accordance with applicable requirements.
Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare that the foregoing is true and correct.

Governmental Unit: Lenawee County, Michigan

Signature: 

Name of Official: Daniel Zimolzak

Title: Finance Director

Date: November 6, 2024

**Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Table of Contents**

Section A: Cost Allocation Methodology and Process	A-1
Section B: Organizational Chart	B-1
Section C: Cost Allocation Plan	C-1
Summary Data	C-2
Schedule A - Allocated Costs By Department.....	C-2
Schedule B - Fixed Costs Proposed.....	C-29
Schedule C - Summary Of Allocated Costs	C-32
Schedule E - Summary Of Allocation Basis	C-35
Building Depreciation.....	C-37
Schedule .1 - Nature and Extent of Services	C-37
Schedule .2 - Detail Costs To Be Allocated	C-38
Schedule .3 - Costs To Be Allocated By Activity.....	C-39
Schedule .4 - Detail Activity Allocations	C-41
Schedule .5 - Allocation Summary	C-48
Equipment Depr. / Expendable Equipment.....	C-50
Schedule .1 - Nature and Extent of Services	C-50
Schedule .2 - Detail Costs To Be Allocated	C-51
Schedule .3 - Costs To Be Allocated By Activity.....	C-52
Schedule .4 - Detail Activity Allocations	C-53
Schedule .5 - Allocation Summary	C-55
Insurance.....	C-56
Schedule .1 - Nature and Extent of Services	C-56
Schedule .2 - Detail Costs To Be Allocated	C-58
Schedule .3 - Costs To Be Allocated By Activity.....	C-59
Schedule .4 - Detail Activity Allocations	C-62
Schedule .5 - Allocation Summary	C-75
Administrator	C-81
Schedule .1 - Nature and Extent of Services	C-81
Schedule .2 - Detail Costs To Be Allocated	C-83
Schedule .3 - Costs To Be Allocated By Activity.....	C-84
Schedule .4 - Detail Activity Allocations	C-88
Schedule .5 - Allocation Summary	C-111
Information Technology.....	C-120
Schedule .1 - Nature and Extent of Services	C-120
Schedule .2 - Detail Costs To Be Allocated	C-122
Schedule .3 - Costs To Be Allocated By Activity.....	C-123
Schedule .4 - Detail Activity Allocations	C-125
Schedule .5 - Allocation Summary	C-129
Central Stores.....	C-131
Schedule .1 - Nature and Extent of Services	C-131
Schedule .2 - Detail Costs To Be Allocated	C-132
Schedule .3 - Costs To Be Allocated By Activity.....	C-133
Schedule .4 - Detail Activity Allocations	C-135
Schedule .5 - Allocation Summary	C-139
Printing & Purchasing.....	C-140

**Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Table of Contents**

Schedule .1 - Nature and Extent of Services	C-140
Schedule .2 - Detail Costs To Be Allocated	C-142
Schedule .3 - Costs To Be Allocated By Activity	C-143
Schedule .4 - Detail Activity Allocations	C-145
Schedule .5 - Allocation Summary	C-152
Treasurer	C-158
Schedule .1 - Nature and Extent of Services	C-158
Schedule .2 - Detail Costs To Be Allocated	C-160
Schedule .3 - Costs To Be Allocated By Activity	C-161
Schedule .4 - Detail Activity Allocations	C-163
Schedule .5 - Allocation Summary	C-171
Building & Grounds.....	C-174
Schedule .1 - Nature and Extent of Services	C-174
Schedule .2 - Detail Costs To Be Allocated	C-175
Schedule .3 - Costs To Be Allocated By Activity	C-176
Schedule .4 - Detail Activity Allocations	C-179
Schedule .5 - Allocation Summary	C-188
Utilities.....	C-190
Schedule .1 - Nature and Extent of Services	C-190
Schedule .2 - Detail Costs To Be Allocated	C-191
Schedule .3 - Costs To Be Allocated By Activity	C-192
Schedule .4 - Detail Activity Allocations	C-195
Schedule .5 - Allocation Summary	C-204
Section D: Supplemental Data	D-1
Internal Service Fund Reconciliation.....	D-2

Section A: Cost Allocation Methodology and Process

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Cost Allocation Methodology and Process

A. Cost Allocation Methodology and Process

The Cost Allocation Plan (CAP) provided in *Section C* was prepared by Maximus US Services, Inc. (Maximus) for Lenawee County, MI. Utilizing our proprietary, web-based cost allocation system, MAXCAP™, Maximus used cost data and allocation statistics to allocate the costs to departments/divisions/programs for Fiscal Year (FY) 2023.

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

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

A.1 Cost Allocation Methodology

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

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

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

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

A.1.1 First Step-Down

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

Process

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

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

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Cost Allocation Methodology and Process

Results

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

A.1.2 Second Step-Down

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

Process

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

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

Results

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

A.1.3 Supplemental Comments

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

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

A.2 Cost Allocation Process

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

A.2.1 Initiating the Process

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

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

A.2.2 Establishing the Cost Pools to be Allocated

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.

**Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Cost Allocation Methodology and Process**

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

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

A.2.3 Establishing the Statistical Measurements or Bases for Allocation

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

A.2.4 Accommodating Exceptions and Adjustments

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

A.2.5 Developing the CAP

The Maximus Cost Allocation Plan typically is organized as follows:

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

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

Summary Schedules

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

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

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

Schedule 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.

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Cost Allocation Methodology and Process

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 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 D – Detail of Allocated Costs: Schedule D provides a view of the allocation flow of costs for each Central Service Department. This schedule allows the reader to see how the process sequentially “zeroes out” all of the Central Service Department costs and allocates them to Receiving 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.

Schedule F – Indirect Cost Rate Proposal: Schedule F computes an indirect cost rate for selected Receiving Departments. The total allocated costs are divided by the indirect costs rate base to compute the indirect cost rate for each Receiving Department. For example, the indirect cost rate base used to compute the rates could be salaries, salaries and benefits, or modified total direct costs, etc. A composite rate is also computed at the bottom of the schedule.

Schedule G – Origins of Costs: Schedule G demonstrates the original source of the costs received by each Receiving Department. For example, costs allocated from Purchasing to Accounting and then to a Receiving Department will be recorded on Schedule G as being from Purchasing.

Schedule H – Summary of Fixed Costs: Schedule H summarizes the fixed costs/roll forwards that appear with the detail reports. Receiving Departments are listed across the top of the report and the Central Service Departments are listed down the left hand side. Each cell contains the fixed amount calculated on the detail roll forward schedules. These amounts are then summarized on the *Total Fixed* line at the bottom of the report.

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*.

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Cost Allocation Methodology and Process

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

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

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

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

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

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

Schedule __.4 – Detail Activity Allocations: Schedule __.4 represents the allocation results by activity. Each activity defined on Schedule __.3 is demonstrated on a Detail Activity 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.

Schedule __.6 – Department Roll Forward: Schedule __.6 lists all roll forward information within a given department and calculates the amounts for each Receiving Department.

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Cost Allocation Methodology and Process

Each Receiving Department will be printed on its own line for this report. For each Receiving Department, the amount allocated to it is printed under the *Allocated Costs* column (the first column), which is the actual costs as calculated by this plan for the current period.

The second column — *Base Year Estimated Costs* — is used as a base for the current period's calculation. If they are more or less than the actual costs for this period, the difference can be added to the current costs to arrive at the forecast for the next period.

The third column, *Roll Forwards*, is calculated as the difference between the first two columns.

The *Allocated Costs* column plus the *Roll Forwards* column will give us the amount to use as the *Fixed Costs* in the next period, the fourth column.

These numbers are entered here and on Schedule H of the summary reports. They are also summarized on Schedule A for each Receiving 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

ELECTORATE

ALL THOSE PEOPLE WHO ARE ENTITLED TO VOTE IN A LENAWEE COUNTY ELECTION



ELECTED OFFICIALS / BOARD OF COMMISSIONERS

ELECTED OFFICIALS / DEPARTMENTS

County Clerk

- Jury Board
- Election Commission (Clerk, Treasurer, & 2 public members)
- Board of Canvassers (Appointed by the Board of Commissioners, funded through Elections Commission)

Circuit Court

- Friend of the Court
- Probation (State appointed office)
- Law Library

District Court

- Drug Court
- Sobriety Court
- Specialty Court

Drain Commission

Probate Court

- Family Division: Juvenile

Prosecuting Attorney

- Crime Victim Unit
- Economic Crimes Unit

Register of Deeds

- Plat Board (Register of Deeds, County Clerk, & Treasurer)

Sheriff

- Court Bailiffs
- Jail
- Animal Control
- Marine Law
- Road Patrol
- Central Dispatch

Surveyor

Treasurer

APPOINTED EXECUTIVE BRANCH OFFICES

County Administrator

- Airport
- Building & Grounds
- Emergency Management
- Equalization
 - GIS
- Health Department
- Information Technology
- Lenawee Department on Aging
- Maurice Spear Campus
- Medical Examiner's Office
- MSU Extension
- Printing & Purchasing
- Solid Waste
- Veterans Affairs

APPOINTED ADVISORY BOARDS

- Airport Commission
- Board of Health
- County Planning Commission
- Economic Development Corporation
- Emergency 9-1-1 District Board
- Hospital Finance Authority
- Lenawee Transportation Corporation
- Homeland Security & Local Emergency Planning Committee*
- Parks Commission
- Solid Waste Coordinating Committee
- Veterans' Affairs Executive Board

JOINTLY APPOINTED BOARDS

(With other counties)

- Dept. of Health & Human Services / Medical Care Facility (Some State Appointed)
- Region 2 Area Agency on Aging
- Region 2 Planning Commission
- Southeast Michigan Consortium Board (Lenawee/Jackson/Hillsdale Counties)

ADVISORY &/or COORDINATIVE BODIES

- Human Services Collaborative
- Solid Waste Management Planning Committee
- Agricultural Advisory Land Use & Economic Development Committee

ADVISORY &/or COORDINATIVE BODIES

(Statutorily Independent)

- Building Authority
- Community Mental Health Authority Board

Non-COUNTY AGENCIES

Receiving Funds

- Conservation District
- Lenawee Now

Direct Relationship

Fiscal &/or Coordinative Relationship

Section C: Cost Allocation Plan

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule A - Allocated Costs By Department

Central Service Departments	Board of Commiss	Circuit Court	District Court	Friend of Court	FOC Data Proc.
Building Depreciation	70,703	34,485	47,660	23,578	0
Equipment Depr. / Expendable Equipment	0	0	0	0	0
Insurance	2,650	4,642	8,576	6,062	0
Administrator	15,955	25,960	59,039	46,668	56
Information Technology	12,376	60,766	113,305	3,394	44,836
Central Stores	293	759	1,601	1,136	0
Printing & Purchasing	5,108	12,291	24,293	14,963	0
Treasurer	1,290	5,488	9,642	9,804	0
Building & Grounds	76,591	93,049	128,597	63,620	0
Utilities	19,275	18,203	25,157	12,446	0
Allocated Costs for Fiscal 2023	204,241	255,645	417,870	181,671	44,893
Roll Forwards	0	0	0	8,114	(1,955)
Fixed Costs	204,241	255,645	417,870	189,785	42,937

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule A - Allocated Costs By Department

Central Service Departments	Probate Court	Probate Court/Ju	Circuit Court Pr	Clerk	Elections
Building Depreciation	32,803	11,219	5,904	12,441	1,890
Equipment Depr. / Expendable Equipment	0	0	0	0	0
Insurance	4,218	2,479	372	2,905	623
Administrator	24,650	18,646	111	25,151	5,122
Information Technology	53,910	28,118	1,771	22,889	0
Central Stores	498	0	678	1,341	0
Printing & Purchasing	9,218	7,218	1,519	10,740	3,391
Treasurer	4,693	3,692	130	8,711	1,993
Building & Grounds	88,511	30,272	15,931	47,803	13,637
Utilities	17,315	5,922	3,117	8,726	2,293
Allocated Costs for Fiscal 2023	235,815	107,565	29,533	140,706	28,949
Roll Forwards	0	0	0	0	0
Fixed Costs	235,815	107,565	29,533	140,706	28,949

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule A - Allocated Costs By Department

Central Service Departments	Jury Board	GIS	Equalization	Prosecutor	PA Coop. Reimb.
Building Depreciation	0	8,218	20,261	11,531	0
Equipment Depr. / Expendable Equipment	0	0	0	0	0
Insurance	8	862	2,071	7,134	807
Administrator	113	5,997	10,485	59,843	9,478
Information Technology	0	2,333	23,451	61,759	0
Central Stores	0	0	275	501	0
Printing & Purchasing	1,380	916	5,284	15,774	1,699
Treasurer	65	1,284	1,402	7,455	2,214
Building & Grounds	0	8,902	21,948	31,114	0
Utilities	0	2,240	5,523	6,087	0
Allocated Costs for Fiscal 2023	1,566	30,753	90,701	201,198	14,198
Roll Forwards	0	0	0	0	5,245
Fixed Costs	1,566	30,753	90,701	201,198	19,442

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule A - Allocated Costs By Department

Central Service Departments	PA Victim Rights	PA DHS Contract	PA RHN	PA Econ Crimes	Register of Deed
Building Depreciation	1,292	0	603	659	24,782
Equipment Depr. / Expendable Equipment	0	0	0	0	0
Insurance	531	0	159	335	1,660
Administrator	5,357	0	1,903	3,158	12,152
Information Technology	4,371	0	2,186	2,186	19,080
Central Stores	0	0	0	0	136
Printing & Purchasing	3,618	0	421	541	4,112
Treasurer	1,503	0	842	1,501	16,027
Building & Grounds	3,486	0	1,626	1,778	26,846
Utilities	682	0	318	348	6,756
Allocated Costs for Fiscal 2023	20,840	0	8,057	10,504	111,551
Roll Forwards	0	0	0	0	0
Fixed Costs	20,840	0	8,057	10,504	111,551

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule A - Allocated Costs By Department

Central Service Departments	Public Defender	Surveyor	Cooperative Ext	Drain at Large	Soil Conservatin
Building Depreciation	1,208	0	0	0	0
Equipment Depr. / Expendable Equipment	0	0	0	0	0
Insurance	1,432	9	798	0	127
Administrator	12,811	68	7,655	9	881
Information Technology	8,595	0	2,509	0	0
Central Stores	0	0	0	0	0
Printing & Purchasing	1,389	0	938	1	4
Treasurer	10,266	7	1,219	7	36
Building & Grounds	8,721	0	0	0	0
Utilities	1,466	0	96,568	0	0
Allocated Costs for Fiscal 2023	45,888	84	109,687	17	1,048
Roll Forwards	0	0	0	0	0
Fixed Costs	45,888	84	109,687	17	1,048

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule A - Allocated Costs By Department

Central Service Departments	Sheriff	St. Liquor Lic.	Court Bailiffs	Jail	Sheriff Animal
Building Depreciation	105,326	0	0	210,119	2,721
Equipment Depr. / Expendable Equipment	0	0	0	0	0
Insurance	93,183	0	5,712	75,578	1,867
Administrator	113,581	28	8,807	115,019	3,375
Information Technology	69,293	0	4,076	46,875	10,264
Central Stores	0	0	0	979	0
Printing & Purchasing	32,159	2	1,589	29,737	792
Treasurer	9,267	203	1,939	8,679	8,040
Building & Grounds	90,154	0	0	220,732	2,267
Utilities	38,955	0	0	216,860	1,001
Allocated Costs for Fiscal 2023	551,918	234	22,123	924,577	30,327
Roll Forwards	0	0	0	0	0
Fixed Costs	551,918	234	22,123	924,577	30,327

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule A - Allocated Costs By Department

Central Service Departments	Planning	Emergency Serv.	Transportation	Medical Examiner	Human Services
Building Depreciation	0	725	0	1,151	0
Equipment Depr. / Expendable Equipment	0	0	0	0	0
Insurance	79	1,125	0	2,020	38
Administrator	641	6,034	53	15,477	401
Information Technology	0	48,083	0	28,975	0
Central Stores	0	0	0	52	0
Printing & Purchasing	14	1,853	0	5,318	6
Treasurer	101	1,607	43	3,383	122
Building & Grounds	0	2,537	0	10,379	0
Utilities	0	1,783	0	1,856	0
Allocated Costs for Fiscal 2023	834	63,748	96	68,610	567
Roll Forwards	0	0	0	0	0
Fixed Costs	834	63,748	96	68,610	567

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule A - Allocated Costs By Department

Central Service Departments	Veteran Affairs	Appro. NCA	201 County Road	208 Parks	211 AG Committee
Building Depreciation	0	0	0	0	0
Equipment Depr. / Expendable Equipment	0	0	0	0	0
Insurance	1,438	0	0	(21)	0
Administrator	11,282	35	12	1,812	1
Information Technology	6,852	0	0	0	0
Central Stores	240	0	0	0	0
Printing & Purchasing	2,161	0	0	109	0
Treasurer	1,506	29	65	1,567	4
Building & Grounds	0	0	0	54,378	0
Utilities	28,489	0	0	0	0
Allocated Costs for Fiscal 2023	51,968	64	77	57,844	6
Roll Forwards	0	0	0	0	0
Fixed Costs	51,968	64	77	57,844	6

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule A - Allocated Costs By Department

Central Service Departments	214 Sobriety	216 Caseload Asst.	217 Enhanc Court	218 Drug Court	221 Health
Building Depreciation	0	0	0	0	0
Equipment Depr. / Expendable Equipment	0	0	0	0	0
Insurance	455	9	188	660	(748)
Administrator	7,057	71	3,141	6,484	130,935
Information Technology	2,186	0	2,186	2,186	116,167
Central Stores	0	0	0	0	1,673
Printing & Purchasing	1,163	0	777	2,487	19,192
Treasurer	7,566	36	1,330	2,236	35,617
Building & Grounds	0	0	0	0	0
Utilities	0	0	0	0	0
Allocated Costs for Fiscal 2023	18,426	117	7,622	14,053	302,836
Roll Forwards	0	0	0	0	0
Fixed Costs	18,426	117	7,622	14,053	302,836

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule A - Allocated Costs By Department

Central Service Departments	223 Lenawee Tran	230 Drug Testing Facility	232 Solid Waste	234 Local Emergency	236 Crim Justic Comm Alloc
Building Depreciation	0	0	0	0	0
Equipment Depr. / Expendable Equipment	0	0	0	0	0
Insurance	0	264	18	0	141
Administrator	0	4,652	43,286	15	398
Information Technology	0	0	2,038	0	0
Central Stores	0	0	0	0	0
Printing & Purchasing	0	4,547	1,243	0	152
Treasurer	0	5,116	1,054	95	5,831
Building & Grounds	0	0	140	0	0
Utilities	0	0	0	0	0
Allocated Costs for Fiscal 2023	0	14,579	47,779	110	6,521
Roll Forwards	0	0	0	0	0
Fixed Costs	0	14,579	47,779	110	6,521

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule A - Allocated Costs By Department

Central Service Departments	245 MCF Pub Impv	246 Kiwanis Trail	251 Drain	252 MCF Millage	253 Indigent Def
Building Depreciation	0	0	4,017	0	5,406
Equipment Depr. / Expendable Equipment	0	0	0	0	0
Insurance	0	17	625	0	6,341
Administrator	0	180	50,786	225	51,678
Information Technology	0	0	26,689	0	39,046
Central Stores	0	0	1,567	0	514
Printing & Purchasing	0	1	8,637	7	11,320
Treasurer	0	146	4,719	1,320	3,967
Building & Grounds	0	0	36,228	0	39,016
Utilities	0	0	18,531	0	6,559
Allocated Costs for Fiscal 2023	0	345	151,799	1,552	163,848
Roll Forwards	0	0	0	0	0
Fixed Costs	0	345	151,799	1,552	163,848

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule A - Allocated Costs By Department

Central Service Departments	254 Survey/Renom	255 Land Bank	256 ROD Automat	257 Concealed Pistol	258 Disaster Cont.
Building Depreciation	0	0	0	1,575	0
Equipment Depr. / Expendable Equipment	0	0	0	0	0
Insurance	223	(116)	116	394	0
Administrator	1,618	99,737	1,170	3,461	48
Information Technology	0	0	2,038	0	0
Central Stores	0	0	0	0	0
Printing & Purchasing	16	13	257	893	0
Treasurer	190	910	7,231	7,569	341
Building & Grounds	0	0	0	11,363	0
Utilities	0	0	0	1,910	0
Allocated Costs for Fiscal 2023	2,046	100,544	10,812	27,165	388
Roll Forwards	0	0	0	0	0
Fixed Costs	2,046	100,544	10,812	27,165	388

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule A - Allocated Costs By Department

Central Service Departments	260 Mobile Data	261 Central Disp	262 Comm Corr	263 Marine Law	264 Corr Ofc Trng
Building Depreciation	0	51,446	0	571	0
Equipment Depr. / Expendable Equipment	0	0	0	0	0
Insurance	63	10,885	190	370	159
Administrator	582	79,716	359	889	1,472
Information Technology	144,700	46,875	0	2,038	0
Central Stores	0	104	0	0	0
Printing & Purchasing	1,317	14,849	61	103	12
Treasurer	200	7,661	699	567	1,208
Building & Grounds	0	42,850	0	475	0
Utilities	0	18,926	0	210	0
Allocated Costs for Fiscal 2023	146,862	273,312	1,309	5,223	2,851
Roll Forwards	0	0	0	0	0
Fixed Costs	146,862	273,312	1,309	5,223	2,851

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule A - Allocated Costs By Department

Central Service Departments	265 Drug Forfeit	266 Law Enforcement	269 Law Library	274 Homeland Sec	280 2nd Road Pat
Building Depreciation	0	0	0	0	2,721
Equipment Depr. / Expendable Equipment	0	0	0	0	0
Insurance	1	141	128	252	1,812
Administrator	55	1,323	1,011	1,830	3,790
Information Technology	0	0	0	2,186	2,038
Central Stores	0	0	0	0	0
Printing & Purchasing	0	21	10	240	465
Treasurer	270	443	261	584	1,289
Building & Grounds	0	0	0	0	2,267
Utilities	0	0	0	0	1,001
Allocated Costs for Fiscal 2023	325	1,927	1,409	5,092	15,384
Roll Forwards	0	0	0	0	0
Fixed Costs	325	1,927	1,409	5,092	15,384

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule A - Allocated Costs By Department

Central Service Departments	284 Opioid Settlement	285 ARP Funds	286 Veterans Affairs	287 Housing Rehb	292 C.C. Probate Juvenile
Building Depreciation	0	0	0	0	0
Equipment Depr. / Expendable Equipment	0	0	0	0	0
Insurance	5	2,417	211	0	0
Administrator	23	16,076	2,450	49	3,669
Information Technology	0	0	2,186	0	0
Central Stores	0	0	0	0	0
Printing & Purchasing	1	929	843	0	17
Treasurer	107	218	1,320	222	1,592
Building & Grounds	0	0	0	0	0
Utilities	0	0	0	0	0
Allocated Costs for Fiscal 2023	135	19,639	7,010	270	5,278
Roll Forwards	0	0	0	0	0
Fixed Costs	135	19,639	7,010	270	5,278

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule A - Allocated Costs By Department

Central Service Departments	292 C.C. MSC	293 Vet's Relief	294 Vet's Trust	296 DOA	297 FIA/C.C.
Building Depreciation	0	0	0	0	0
Equipment Depr. / Expendable Equipment	0	0	0	0	0
Insurance	28,654	(382)	0	(1,819)	392
Administrator	161,272	3,884	0	166,480	2,747
Information Technology	42,798	6,557	0	40,760	0
Central Stores	1,951	96	0	1,037	0
Printing & Purchasing	8,580	673	0	23,642	3
Treasurer	8,671	2,499	0	17,551	338
Building & Grounds	0	0	0	0	0
Utilities	0	0	0	0	0
Allocated Costs for Fiscal 2023	251,927	13,326	0	247,651	3,481
Roll Forwards	0	0	0	0	0
Fixed Costs	251,927	13,326	0	247,651	3,481

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule A - Allocated Costs By Department

Central Service Departments	298 Lilley	299 Special Proj	301 Gen Debt Serv	353 Riga Twp Wtr	355 Cambridge/Fr
Building Depreciation	0	0	0	0	0
Equipment Depr. / Expendable Equipment	0	0	0	0	0
Insurance	31	71	0	0	0
Administrator	323	695	18	0	16
Information Technology	0	0	0	0	0
Central Stores	0	0	0	0	0
Printing & Purchasing	4	1	0	0	0
Treasurer	243	1,439	63	0	54
Building & Grounds	0	0	0	0	0
Utilities	0	0	0	0	0
Allocated Costs for Fiscal 2023	601	2,205	81	0	69
Roll Forwards	0	0	0	0	0
Fixed Costs	601	2,205	81	0	69

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule A - Allocated Costs By Department

Central Service Departments	357 Riga Twp Swr	361 RWSS Plt Exp	363 Cnrtl Len Sw	364 South Shore	366 Jail Bldg
Building Depreciation	0	0	0	0	0
Equipment Depr. / Expendable Equipment	0	0	0	0	0
Insurance	0	0	0	0	0
Administrator	0	22	29	16	116
Information Technology	0	0	0	0	0
Central Stores	0	0	0	0	0
Printing & Purchasing	0	0	0	0	0
Treasurer	0	150	173	54	1,535
Building & Grounds	0	0	0	0	0
Utilities	0	0	0	0	0
Allocated Costs for Fiscal 2023	0	173	201	69	1,652
Roll Forwards	0	0	0	0	0
Fixed Costs	0	173	201	69	1,652

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule A - Allocated Costs By Department

Central Service Departments	401 General	458 Adrian Twp	459 Loch Erin Co	466 Jail Bldg Co	475 Wamplers
Building Depreciation	0	0	0	0	0
Equipment Depr. / Expendable Equipment	0	0	0	0	0
Insurance	0	0	0	0	0
Administrator	5	17	105	0	16
Information Technology	0	0	0	0	0
Central Stores	0	0	0	0	0
Printing & Purchasing	540	0	6	0	0
Treasurer	106	58	719	0	54
Building & Grounds	0	0	0	0	0
Utilities	0	0	0	0	0
Allocated Costs for Fiscal 2023	651	75	830	0	69
Roll Forwards	0	0	0	0	0
Fixed Costs	651	75	830	0	69

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule A - Allocated Costs By Department

Central Service Departments	512 Med Care Fac	502 HS Bldg Oper	506 Delq Tax	516 Delq Tax Rev	547 Equalization
Building Depreciation	0	0	0	0	824
Equipment Depr. / Expendable Equipment	0	0	0	0	0
Insurance	0	(3,523)	1	0	(895)
Administrator	525	27,756	170	1,634	2,278
Information Technology	0	18,637	0	12,044	295
Central Stores	0	0	0	0	0
Printing & Purchasing	0	1,942	0	1	142
Treasurer	1,859	7,625	182	33,882	923
Building & Grounds	0	0	0	0	892
Utilities	0	0	0	0	225
Allocated Costs for Fiscal 2023	2,384	52,438	354	47,561	4,683
Roll Forwards	0	0	0	0	0
Fixed Costs	2,384	52,438	354	47,561	4,683

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule A - Allocated Costs By Department

Central Service Departments	552 Drain Posey	553 Swr O&M Riga	556 Lake Arrowhe	557 Riga Twp O&M	558 Sewer Adrain
Building Depreciation	0	0	0	0	0
Equipment Depr. / Expendable Equipment	0	0	0	0	0
Insurance	0	0	0	0	0
Administrator	1,400	993	1,363	1,450	2,865
Information Technology	0	0	0	0	0
Central Stores	0	0	0	0	0
Printing & Purchasing	43	37	59	53	74
Treasurer	1,285	3,092	3,083	3,247	1,534
Building & Grounds	0	0	0	0	0
Utilities	0	0	0	0	0
Allocated Costs for Fiscal 2023	2,728	4,122	4,505	4,749	4,474
Roll Forwards	0	0	0	0	0
Fixed Costs	2,728	4,122	4,505	4,749	4,474

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule A - Allocated Costs By Department

Central Service Departments	559 Sewer Loch	560 Sewer Wamble	561 Hayes State Park	563 Central Len	564 Water South
Building Depreciation	0	0	0	0	0
Equipment Depr. / Expendable Equipment	0	0	0	0	0
Insurance	0	0	0	0	0
Administrator	2,820	5,578	27	6,764	1,290
Information Technology	0	0	0	0	0
Central Stores	0	0	0	0	0
Printing & Purchasing	50	75	2	66	45
Treasurer	1,520	2,449	22	4,550	941
Building & Grounds	0	0	0	0	0
Utilities	0	0	0	0	0
Allocated Costs for Fiscal 2023	4,389	8,102	50	11,379	2,277
Roll Forwards	0	0	0	0	0
Fixed Costs	4,389	8,102	50	11,379	2,277

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule A - Allocated Costs By Department

Central Service Departments	568 Mannor Farms	573 Sewer Claytn	574 Sewer Fairfi	581 Airport	595 Jail Commiss
Building Depreciation	0	0	0	0	0
Equipment Depr. / Expendable Equipment	0	0	0	0	0
Insurance	0	0	0	(949)	630
Administrator	1,042	853	1,089	60,322	4,909
Information Technology	0	0	0	8,152	0
Central Stores	0	0	0	0	0
Printing & Purchasing	41	25	35	3,270	28
Treasurer	2,884	885	1,056	8,509	1,653
Building & Grounds	0	0	0	0	0
Utilities	0	0	0	0	0
Allocated Costs for Fiscal 2023	3,967	1,763	2,181	79,304	7,220
Roll Forwards	0	0	0	0	0
Fixed Costs	3,967	1,763	2,181	79,304	7,220

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule A - Allocated Costs By Department

Central Service Departments	597 Bus. Loan	639 Drain Equip	801 Drain	802 Revolving Drain	804 Drain Revol
Building Depreciation	0	0	0	0	0
Equipment Depr. / Expendable Equipment	0	0	0	0	0
Insurance	1	1	0	0	0
Administrator	12	610	277	10	79
Information Technology	0	0	0	0	0
Central Stores	0	0	0	0	0
Printing & Purchasing	0	85	0	0	0
Treasurer	22	1,023	2,170	36	273
Building & Grounds	0	0	0	0	0
Utilities	0	0	0	0	0
Allocated Costs for Fiscal 2023	35	1,719	2,447	46	352
Roll Forwards	0	0	0	0	0
Fixed Costs	35	1,719	2,447	46	352

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule A - Allocated Costs By Department

Central Service Departments	820 Chapter 20 R	821 Sewer R-W	823 Drain	824 Drain	841 Lake Level
Building Depreciation	0	0	0	0	0
Equipment Depr. / Expendable Equipment	0	0	0	0	0
Insurance	0	0	0	0	0
Administrator	293	9,441	16	294	136
Information Technology	0	0	0	0	0
Central Stores	0	0	0	0	0
Printing & Purchasing	15	119	0	37	0
Treasurer	1,470	3,266	54	431	680
Building & Grounds	0	0	0	0	0
Utilities	0	0	0	0	0
Allocated Costs for Fiscal 2023	1,778	12,825	69	762	816
Roll Forwards	0	0	0	0	0
Fixed Costs	1,778	12,825	69	762	816

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule A - Allocated Costs By Department

Central Service Departments	Other	Total Allocated	Direct Billed	Unallocated	Cost Adjustments
Building Depreciation	4,222	700,062	0	0	(817,351)
Equipment Depr. / Expendable Equipment	0	0	0	0	(424,238)
Insurance	15,228	292,141	141,856	14,386	0
Administrator	477	1,618,591	0	382,598	282,776
Information Technology	0	1,204,054	0	0	83,687
Central Stores	0	15,433	0	(12,782)	285,324
Printing & Purchasing	79,177	387,000	0	0	0
Treasurer	643	352,691	0	312,014	0
Building & Grounds	14,932	1,191,040	0	0	(89,084)
Utilities	10,378	579,125	0	0	0
Allocated Costs for Fiscal 2023	125,056	6,340,138	141,856	696,215	(678,886)
Roll Forwards	0	11,403			
Fixed Costs	125,056	6,351,541			

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule A - Allocated Costs By Department

Central Service Departments	Disallowed	Total Expenditures
Building Depreciation		
Equipment Depr. / Expendable Equipment		
Insurance	(23,077)	
Administrator	31,248	
Information Technology	0	
Central Stores		
Printing & Purchasing	90,849	
Treasurer		
Building & Grounds		
Utilities		
Allocated Costs for Fiscal 2023	99,020	6,598,343

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule B - Fixed Costs Proposed

Receiving Departments	Allocated Costs for Fiscal 2023	Base Year Estimated Costs	Roll Forwards	Fixed Costs	Adjustments	Proposed Costs Future Period
Board of Commiss	204,241	NA	NA	204,241	0	204,241
Circuit Court	255,645	NA	NA	255,645	0	255,645
District Court	417,870	NA	NA	417,870	0	417,870
Friend of Court	181,671	173,557	8,114	189,785	0	189,785
FOC Data Proc.	44,893	46,848	(1,955)	42,937	0	42,937
Probate Court	235,815	NA	NA	235,815	0	235,815
Probate Court/Ju	107,565	NA	NA	107,565	0	107,565
Circuit Court Pr	29,533	NA	NA	29,533	0	29,533
Clerk	140,706	NA	NA	140,706	0	140,706
Elections	28,949	NA	NA	28,949	0	28,949
Jury Board	1,566	NA	NA	1,566	0	1,566
GIS	30,753	NA	NA	30,753	0	30,753
Equalization	90,701	NA	NA	90,701	0	90,701
Prosecutor	201,198	NA	NA	201,198	0	201,198
PA Coop. Reimb.	14,198	8,953	5,245	19,442	0	19,442
PA Victim Rights	20,840	NA	NA	20,840	0	20,840
PA DHS Contract	0	NA	NA	0	0	0
PA RHN	8,057	NA	NA	8,057	0	8,057
PA Econ Crimes	10,504	NA	NA	10,504	0	10,504
Register of Deed	111,551	NA	NA	111,551	0	111,551
Public Defender	45,888	NA	NA	45,888	0	45,888
Surveyor	84	NA	NA	84	0	84
Cooperative Ext	109,687	NA	NA	109,687	0	109,687
Drain at Large	17	NA	NA	17	0	17
Soil Conservatin	1,048	NA	NA	1,048	0	1,048
Sheriff	551,918	NA	NA	551,918	0	551,918
St. Liquor Lic.	234	NA	NA	234	0	234
Court Bailiffs	22,123	NA	NA	22,123	0	22,123
Jail	924,577	NA	NA	924,577	0	924,577
Sheriff Animal	30,327	NA	NA	30,327	0	30,327
Planning	834	NA	NA	834	0	834
Emergency Serv.	63,748	NA	NA	63,748	0	63,748
Transportation	96	NA	NA	96	0	96
Medical Examiner	68,610	NA	NA	68,610	0	68,610
Human Services	567	NA	NA	567	0	567
Veteran Affairs	51,968	NA	NA	51,968	0	51,968
Appro. NCA	64	NA	NA	64	0	64
201 County Road	77	NA	NA	77	0	77
208 Parks	57,844	NA	NA	57,844	0	57,844
211 AG Committee	6	NA	NA	6	0	6
214 Sobriety	18,426	NA	NA	18,426	0	18,426
216 Caseload Asst.	117	NA	NA	117	0	117
217 Enhanc Court	7,622	NA	NA	7,622	0	7,622
218 Drug Court	14,053	NA	NA	14,053	0	14,053
221 Health	302,836	NA	NA	302,836	0	302,836
223 Lenawee Tran	0	NA	NA	0	0	0
230 Drug Testing Facility	14,579	NA	NA	14,579	0	14,579
232 Solid Waste	47,779	NA	NA	47,779	0	47,779
234 Local Emergency	110	NA	NA	110	0	110
236 Crim Justic Comm Alloc	6,521	NA	NA	6,521	0	6,521
245 MCF Pub Impv	0	NA	NA	0	0	0
246 Kiwanis Trail	345	NA	NA	345	0	345
251 Drain	151,799	NA	NA	151,799	0	151,799

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule B - Fixed Costs Proposed

252 MCF Millage	1,552	NA	NA	1,552	0	1,552
253 Indigent Def	163,848	NA	NA	163,848	0	163,848
254 Survey/Renom	2,046	NA	NA	2,046	0	2,046
255 Land Bank	100,544	NA	NA	100,544	0	100,544
256 ROD Automat	10,812	NA	NA	10,812	0	10,812
257 Concealed Pistol	27,165	NA	NA	27,165	0	27,165
258 Disaster Cont.	388	NA	NA	388	0	388
260 Mobile Data	146,862	NA	NA	146,862	0	146,862
261 Central Disp	273,312	NA	NA	273,312	0	273,312
262 Comm Corr	1,309	NA	NA	1,309	0	1,309
263 Marine Law	5,223	NA	NA	5,223	0	5,223
264 Corr Ofc Trng	2,851	NA	NA	2,851	0	2,851
265 Drug Forfeit	325	NA	NA	325	0	325
266 Law Enforcement	1,927	NA	NA	1,927	0	1,927
269 Law Library	1,409	NA	NA	1,409	0	1,409
274 Homeland Sec	5,092	NA	NA	5,092	0	5,092
280 2nd Road Pat	15,384	NA	NA	15,384	0	15,384
284 Opioid Settlement	135	NA	NA	135	0	135
285 ARP Funds	19,639	NA	NA	19,639	0	19,639
286 Veterans Affairs	7,010	NA	NA	7,010	0	7,010
287 Housing Rehb	270	NA	NA	270	0	270
292 C.C. Probate Juvenile	5,278	NA	NA	5,278	0	5,278
292 C.C. MSC	251,927	NA	NA	251,927	0	251,927
293 Vet's Relief	13,326	NA	NA	13,326	0	13,326
294 Vet's Trust	0	NA	NA	0	0	0
296 DOA	247,651	NA	NA	247,651	0	247,651
297 FIA/C.C.	3,481	NA	NA	3,481	0	3,481
298 Lilley	601	NA	NA	601	0	601
299 Special Proj	2,205	NA	NA	2,205	0	2,205
301 Gen Debt Serv	81	NA	NA	81	0	81
353 Riga Twp Wtr	0	NA	NA	0	0	0
355 Cambridge/Fr	69	NA	NA	69	0	69
357 Riga Twp Swr	0	NA	NA	0	0	0
361 RWSS Plt Exp	173	NA	NA	173	0	173
363 Cnrtl Len Sw	201	NA	NA	201	0	201
364 South Shore	69	NA	NA	69	0	69
366 Jail Bldg	1,652	NA	NA	1,652	0	1,652
401 General	651	NA	NA	651	0	651
458 Adrian Twp	75	NA	NA	75	0	75
459 Loch Erin Co	830	NA	NA	830	0	830
466 Jail Bldg Co	0	NA	NA	0	0	0
475 Wamplers	69	NA	NA	69	0	69
512 Med Care Fac	2,384	NA	NA	2,384	0	2,384
502 HS Bldg Oper	52,438	NA	NA	52,438	0	52,438
506 Delq Tax	354	NA	NA	354	0	354
516 Delq Tax Rev	47,561	NA	NA	47,561	0	47,561
547 Equalization	4,683	NA	NA	4,683	0	4,683
552 Drain Posey	2,728	NA	NA	2,728	0	2,728
553 Swr O&M Riga	4,122	NA	NA	4,122	0	4,122
556 Lake Arrowhe	4,505	NA	NA	4,505	0	4,505
557 Riga Twp O&M	4,749	NA	NA	4,749	0	4,749
558 Sewer Adrain	4,474	NA	NA	4,474	0	4,474
559 Sewer Loch	4,389	NA	NA	4,389	0	4,389
560 Sewer Wample	8,102	NA	NA	8,102	0	8,102
561 Hayes State Park	50	NA	NA	50	0	50

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule B - Fixed Costs Proposed

563 Central Len	11,379	NA	NA	11,379	0	11,379
564 Water South	2,277	NA	NA	2,277	0	2,277
568 Mannor Farms	3,967	NA	NA	3,967	0	3,967
573 Sewer Claytn	1,763	NA	NA	1,763	0	1,763
574 Sewer Fairfi	2,181	NA	NA	2,181	0	2,181
581 Airport	79,304	NA	NA	79,304	0	79,304
595 Jail Commiss	7,220	NA	NA	7,220	0	7,220
597 Bus. Loan	35	NA	NA	35	0	35
639 Drain Equip	1,719	NA	NA	1,719	0	1,719
801 Drain	2,447	NA	NA	2,447	0	2,447
802 Revolving Drain	46	NA	NA	46	0	46
804 Drain Revol	352	NA	NA	352	0	352
820 Chapter 20 R	1,778	NA	NA	1,778	0	1,778
821 Sewer R-W	12,825	NA	NA	12,825	0	12,825
823 Drain	69	NA	NA	69	0	69
824 Drain	762	NA	NA	762	0	762
841 Lake Level	816	NA	NA	816	0	816
Other	125,056	NA	NA	125,056	0	125,056
Total Allocated	6,340,138	229,358	11,403	6,351,541	0	6,351,541
Direct Billed	141,856					
Unallocated Total	696,215					
Cost Adjustments	(678,886)					
Disallowed Total	99,020					
Total Expenditures	6,598,343					

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule C - Summary of Allocated Costs

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
Building Depreciation	0		817,351		0	
Equipment Depr. / Expendable Equipment	0		424,238		0	
Insurance	443,890	23,077	0	(14,386)	(141,856)	
Administrator	2,125,148	(31,248)	(282,776)	(382,598)	0	
Information Technology	1,225,912	0	(83,687)		0	
Central Stores	281,402		(285,324)	12,782	0	
Printing & Purchasing	467,417	(90,849)	0		0	
Treasurer	582,581		0	(312,014)	0	
Building & Grounds	840,690		89,084		0	
Utilities	631,303		0		0	
Board of Commiss						204,241
Circuit Court						255,645
District Court						417,870
Friend of Court						181,671
FOC Data Proc.						44,893
Probate Court						235,815
Probate Court/Ju						107,565
Circuit Court Pr						29,533
Clerk						140,706
Elections						28,949
Jury Board						1,566
GIS						30,753
Equalization						90,701
Prosecutor						201,198
PA Coop. Reimb.						14,198
PA Victim Rights						20,840
PA DHS Contract						0
PA RHN						8,057
PA Econ Crimes						10,504
Register of Deed						111,551
Public Defender						45,888
Surveyor						84
Cooperative Ext						109,687
Drain at Large						17
Soil Conservatin						1,048
Sheriff						551,918
St. Liquor Lic.						234
Court Bailiffs						22,123
Jail						924,577
Sheriff Animal						30,327
Planning						834
Emergency Serv.						63,748
Transportation						96
Medical Examiner						68,610
Human Services						567
Veteran Affairs						51,968
Appro. NCA						64
201 County Road						77
208 Parks						57,844
211 AG Committee						6
214 Sobriety						18,426
216 Caseload Asst.						117

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule C - Summary of Allocated Costs

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
217 Enhanc Court						7,622
218 Drug Court						14,053
221 Health						302,836
223 Lenawee Tran						0
230 Drug Testing Facility						14,579
232 Solid Waste						47,779
234 Local Emergency						110
236 Crim Justic Comm Alloc						6,521
245 MCF Pub Impv						0
246 Kiwanis Trail						345
251 Drain						151,799
252 MCF Millage						1,552
253 Indigent Def						163,848
254 Survey/Renom						2,046
255 Land Bank						100,544
256 ROD Automat						10,812
257 Concealed Pistol						27,165
258 Disaster Cont.						388
260 Mobile Data						146,862
261 Central Disp						273,312
262 Comm Corr						1,309
263 Marine Law						5,223
264 Corr Ofc Trng						2,851
265 Drug Forfeit						325
266 Law Enforcement						1,927
269 Law Library						1,409
274 Homeland Sec						5,092
280 2nd Road Pat						15,384
284 Opioid Settlement						135
285 ARP Funds						19,639
286 Veterans Affairs						7,010
287 Housing Rehb						270
292 C.C. Probate Juvenile						5,278
292 C.C. MSC						251,927
293 Vet's Relief						13,326
294 Vet's Trust						0
296 DOA						247,651
297 FIA/C.C.						3,481
298 Lilley						601
299 Special Proj						2,205
301 Gen Debt Serv						81
353 Riga Twp Wtr						0
355 Cambridge/Fr						69
357 Riga Twp Swr						0
361 RWSS Plt Exp						173
363 Cnrtl Len Sw						201
364 South Shore						69
366 Jail Bldg						1,652
401 General						651
458 Adrian Twp						75
459 Loch Erin Co						830
466 Jail Bldg Co						0
475 Wamplers						69

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule C - Summary of Allocated Costs

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
512 Med Care Fac						2,384
502 HS Bldg Oper						52,438
506 Delq Tax						354
516 Delq Tax Rev						47,561
547 Equalization						4,683
552 Drain Posey						2,728
553 Swr O&M Riga						4,122
556 Lake Arrowhe						4,505
557 Riga Twp O&M						4,749
558 Sewer Adrain						4,474
559 Sewer Loch						4,389
560 Sewer Wample						8,102
561 Hayes State Park						50
563 Central Len						11,379
564 Water South						2,277
568 Mannor Farms						3,967
573 Sewer Claytn						1,763
574 Sewer Fairfi						2,181
581 Airport						79,304
595 Jail Commiss						7,220
597 Bus. Loan						35
639 Drain Equip						1,719
801 Drain						2,447
802 Revolving Drain						46
804 Drain Revol						352
820 Chapter 20 R						1,778
821 Sewer R-W						12,825
823 Drain						69
824 Drain						762
841 Lake Level						816
Other						125,056
Totals	6,598,343	(99,020)	678,886	(696,215)	(141,856)	6,340,138

Deviation: 0

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule E - Summary of Allocation Basis

Department	Allocation Basis	Allocation Source
Building Depreciation		
1.4.1 Court House	Assigned square footage by department	Building & Grounds
1.4.2 Judicial Bldg	Assigned square footage by department	Building & Grounds
1.4.3 Phy Resoruces	Assigned square footage by department	Building & Grounds
1.4.4 Jail	Direct allocation to jail	Building & Grounds
1.4.5 Robertson Bldg	Assigned square footage by department	Building & Grounds
1.4.6 Sheriff Bldg	Assigned square footage by department	Building & Grounds
1.4.7 Annex	Assigned square footage by department	Building & Grounds
Equipment Depr. / Expendable Equipment		
2.4.1 Equipment Depr.	Dollar amount of equipment depreciation by department	Fixed asset report
2.4.2 Expendable Eq.	Dollar amount of expendable equipment purchases	Paid invoices
Insurance		
3.4.1 General Liab	Dollar amount of expenses by department	Annual financial statements
3.4.2 Law Enforc.	Average number of law enforcement FTE's by department	Cummulative payroll register
3.4.3 Vehicle Ins	Dollar amount of insurance premimus by department	Vehicle insurance summary
3.4.4 Courthouse	Assigned square footage by department	Building & Grounds
3.4.5 Judicial Bldg	Assigned square footage by department	Building & Grounds
3.4.6 Phy Resources	Assigned square footage by department	Building & Grounds
3.4.7 Robertson Bldg	Assigned square footage by department	Building & Grounds
3.4.8 Sheriff's Bldg	Assigned square footage by department	Building & Grounds
3.4.9 Annex	Assigned square footage by department	Building & Grounds
3.4.10 Other Property	Dollar amount of property values by department	Property insurance summary
3.4.11 DB / DC	Dollar amount of retirement charges by department	General Ledger
Administrator		
4.4.1 County Admin	Dollar amount of expenses by department	Annual financial statements
4.4.2 Actng / Budget	Dollar amount of expenses by department	Annual financial statements
4.4.3 HR / Payroll / Benefits	Average number of FTE employees by department	Cummulative payroll register
4.4.4 Labor Relations	Number of union FTE's by department	Payroll deduction register
4.4.5 Solid Waste	Direct allocation to solid waste	County Administration
4.4.6 Airport	Direct allocation to Airport	County Administration
4.4.7 Land Bank	Direct allocation to Land Bank	N/A
4.4.8 Auditing	Total number of accounting transactions by department	Detail account activity listing
4.4.9 Accounting	Equal distribution to each central service department	Consultant's workpapers
4.4.10 Accounts Payable	Number of accounts payable transactions	Detail transaction history
4.4.11 Health Services	Dollar amount of health insurance charges by department	General Ledger
4.4.12 Unemployment Reimb	Dollar amount of unemployment charges by department	General ledger
4.4.13 Worker's Comp Reimb	Dollar amount of workers comp charges by department	General Ledger
4.4.14 Retirement Reimb	Dollar amount of retirement charges by department	General Ledger
Information Technology		
5.4.1 Network/Tech	Number of assigned PC's by department	IT asset count summary
5.4.2 New World Sys	Dollar amount of expense by benefiting department	Paid invoices
5.4.3 Specific Serv	Dollar amount of invoiced services by department	Detail general ledger
5.4.4 Phone System	Number of phone lines by benefiting dept (Excl Sheriff)	Telephone directory summary
Central Stores		
6.4.1 Mail Services	Direct allocation to Printing/Purchasing	Trial balance
6.4.2 Printing Serv	Direct allocation to Printing/Purchasing	Trial balance
6.4.3 Supplies	Direct allocation to Printing/Purchasing	Trial balance

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule E - Summary of Allocation Basis

Department	Allocation Basis	Allocation Source
6.4.4 Copier Service	Dollar amount of copier charges by department	Detail transaction history
Printing & Purchasing		
7.4.1 Mail Service	Average number of FTE employees receiving mail service	Cummulative payroll register
7.4.2 Postage A/P	Number of AP checks issued by department	Accounts Payable distribution report
7.4.3 Printing Serv	Dollar amount of printing charges	Annual printing & supplies summary
7.4.4 Central Supply	Dollar amount of central supply charges by department	Detail transaction history
7.4.5 Purchasing	Number of PO's by department	Purchase order summary
7.4.6 Copier Service	Dollar amount of copier charges by department	Detail transaction history
Treasurer		
8.4.1 Cash Receipts	Number of cash receipt transactions	Detail transaction history
8.4.2 General Ledger	Number of general expense transactions by department	Detail transaction history
8.4.3 Cash Disbursemt	Number of accounts payable transactions	Detail transaction history
Building & Grounds		
9.4.1 Specific Maint	Number of hours by location	Job log
9.4.2 Court House	Assigned square footage by department	Building & Grounds
9.4.3 Judicial Bldg	Assigned square footage by department	Building & Grounds
9.4.4 Phy Resources	Assigned square footage by department	Building & Grounds
9.4.5 Jail	Direct allocation to jail	Building & Grounds
9.4.6 Robertson Bldg	Assigned square footage by department	Building & Grounds
9.4.7 Sheriff	Assigned square footage by department	Building & Grounds
9.4.8 Annex	Assigned square footage by department	Building & Grounds
9.4.9 Direct Services	Dollar amount of expense by department	Paid invoices
Utilities		
10.4.1 Court House	Assigned square footage by department	Building & Grounds
10.4.2 Judicial Bldg	Assigned square footage by department	Building & Grounds
10.4.3 Phy Resources	Assigned square footage by department	Building & Grounds
10.4.4 Sheriff	Assigned square footage by department	Building & Grounds
10.4.5 Robertson Bldg	Assigned square footage by department	Building & Grounds
10.4.6 Annex	Assigned square footage by department	Building & Grounds
10.4.7 Other Buildings	Dollar amount of utility expense by department	Paid Invoices
10.4.8 HS Maint Charge	Dollar amount of rent charges by department	Rent payment schedule
10.4.9 HS Debt Serv	Dollar amount of debt service rent charges by dept.	Rent payment schedule

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .1 - Nature and Extent of Services
For Department Building Depreciation

Lenawee County owns and operates several buildings, which house multiple departments including central service and grantee departments, some of which receive State and Federal funding. Part of the cost of providing space for county departments is the cost of the facility itself. This schedule identifies a building depreciation for those facilities that the County owns and is occupied by departments impacted by the allocation of such cost.

The cost may include the original purchase or construction cost plus any capital improvements. Building depreciation was computed for the Courthouse, Judicial Building, Physical Resources Building, Jail, Robertson Building, Annex, and the Sheriff's Office. Also included is the portion of the rent charge related to the Human Services building that is related to the General Fund departments located at the Human Services building. The cost associated with each facility is allocated to the occupants of each respective facility based on the assigned square footage.

This department receives allocations from other central 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.

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .2 - Costs To Be Allocated
For Department Building Depreciation

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
Cost Adjustments:				
Building Depr.	817,351			
Total Departmental Cost Adjustments:	817,351			817,351
Inbound Costs:				
Administrator		2,545	2,545	
Total Allocated Additions:		2,545	2,545	2,545
Total To Be Allocated:	817,351	2,545		819,896

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .3 - Costs Allocated By Activity
For Department Building Depreciation

	Total	G&A	Court House	Judicial Bldg	Phy Resoruces
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					
Building Depr.	817,351	0	211,877	182,624	24,176
Functional Cost	817,351	0	211,877	182,624	24,176
Allocation Step 1					
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	817,351	0	211,877	182,624	24,176
Allocation Step 2					
Inbound - All Others	2,545	0	159	159	159
2nd Allocation	2,545	0	159	159	159
Total For Building Depreciation					
Schedule .3 Total	819,896	0	212,036	182,783	24,335

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .3 - Costs Allocated By Activity
For Department Building Depreciation

	Jail	Robertson Bldg	Sheriff Bldg	Annex
Wages & Benefits				
SALARIES & WAGES	0	0	0	0
FRINGE BENEFITS	0	0	0	0
Departmental Total				
Expenditures Per Financial Statement				
Deductions				
*Total Disallowed Costs	0	0	0	0
Cost Adjustments				
Building Depr.	209,960	9,134	161,326	18,254
Functional Cost	209,960	9,134	161,326	18,254
Allocation Step 1				
Reallocate Admin Costs	0	0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	209,960	9,134	161,326	18,254
Allocation Step 2				
Inbound - All Others	159	159	159	1,591
2nd Allocation	159	159	159	1,591
Total For Building Depreciation				
Schedule .3 Total	210,119	9,293	161,485	19,845

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation

Activity - Court House

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Administrator	3,399	29.339663	62,164		62,164	47	62,211
Treasurer	1,368	11.808373	25,019		25,019	19	25,038
Board of Commiss	3,863	33.344843	70,650		70,650	53	70,703
GIS	449	3.875701	8,212		8,212	6	8,218
Equalization	1,107	9.555460	20,246		20,246	15	20,261
Register of Deed	1,354	11.687527	24,763		24,763	19	24,782
547 Equalization	45	0.388433	823		823	1	824
Schedule .4 Total for Court House	11,585	100.000000	211,877		211,877	159	212,036

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds

**Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation**

Activity - Judicial Bldg

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Building & Grounds	567	1.344749	2,456		2,456	2	2,458
Circuit Court	7,955	18.866806	34,455		34,455	30	34,485
District Court	10,994	26.074376	47,618		47,618	41	47,660
Friend of Court	5,439	12.899630	23,558		23,558	21	23,578
Probate Court	7,567	17.946590	32,775		32,775	29	32,803
Probate Court/Ju	2,588	6.137938	11,209		11,209	10	11,219
Circuit Court Pr	1,362	3.230244	5,899		5,899	5	5,904
Clerk	2,143	5.082535	9,282		9,282	8	9,290
Prosecutor	2,660	6.308699	11,521		11,521	10	11,531
PA Victim Rights	298	0.706764	1,291		1,291	1	1,292
PA RHN	139	0.329665	602		602	1	603
PA Econ Crimes	152	0.360497	658		658	1	659
Sheriff	300	0.711507	1,299		1,299	1	1,301
Schedule .4 Total for Judicial Bldg	42,164	100.000000	182,624		182,624	159	182,783

Allocation Basis: Assigned square footage by department
Allocation Source: Building & Grounds

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation

Activity - Phy Resoruces

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Printing & Purchasing	3,065	13.648913	3,300		3,300	22	3,321
Building & Grounds	14,622	65.114001	15,742		15,742	104	15,846
Medical Examiner	1,062	4.729248	1,143		1,143	8	1,151
251 Drain	3,707	16.507838	3,991		3,991	26	4,017
Schedule .4 Total for Phy Resoruces	22,456	100.000000	24,176		24,176	159	24,335

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation

Activity - Jail

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Jail	100	100.000000	209,960		209,960	159	210,119
Schedule .4 Total for Jail	100	100.000000	209,960		209,960	159	210,119

Allocation Basis: Direct allocation to jail
Allocation Source: Building & Grounds

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation

Activity - Robertson Bldg

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Information Technology	1,797	46.760344	4,271		4,271	74	4,345
Emergency Serv.	300	7.806401	713		713	12	725
Other	1,746	45.433255	4,150		4,150	72	4,222
Schedule .4 Total for Robertson Bldg	3,843	100.000000	9,134		9,134	159	9,293

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation

Activity - Sheriff Bldg

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Sheriff	13,303	64.418189	103,923		103,923	102	104,026
Sheriff Animal	348	1.685148	2,719		2,719	3	2,721
261 Central Disp	6,579	31.858021	51,395		51,395	51	51,446
263 Marine Law	73	0.353494	570		570	1	571
280 2nd Road Pat	348	1.685148	2,719		2,719	3	2,721
Schedule .4 Total for Sheriff Bldg	20,651	100.000000	161,326		161,326	159	161,485

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation

Activity - Annex

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Building & Grounds	4,680	33.333333	6,085		6,085	530	6,615
Clerk	2,229	15.876068	2,898		2,898	253	3,151
Elections	1,337	9.522792	1,738		1,738	151	1,890
Public Defender	855	6.089744	1,112		1,112	97	1,208
253 Indigent Def	3,825	27.243590	4,973		4,973	433	5,406
257 Concealed Pistol	1,114	7.934473	1,448		1,448	126	1,575
Schedule .4 Total for Annex	14,040	100.000000	18,254		18,254	1,591	19,845

Allocation Basis: Assigned square footage by department
Allocation Source: Building & Grounds

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .5 - Allocation Summary
For Department Building Depreciation

Receiving Department	Total	Court House	Judicial Bldg	Phy Resoruces	Jail
Administrator	62,211	62,211	0	0	0
Information Technology	4,345	0	0	0	0
Printing & Purchasing	3,321	0	0	3,321	0
Treasurer	25,038	25,038	0	0	0
Building & Grounds	24,918	0	2,458	15,846	0
Board of Commiss	70,703	70,703	0	0	0
Circuit Court	34,485	0	34,485	0	0
District Court	47,660	0	47,660	0	0
Friend of Court	23,578	0	23,578	0	0
Probate Court	32,803	0	32,803	0	0
Probate Court/Ju	11,219	0	11,219	0	0
Circuit Court Pr	5,904	0	5,904	0	0
Clerk	12,441	0	9,290	0	0
Elections	1,890	0	0	0	0
GIS	8,218	8,218	0	0	0
Equalization	20,261	20,261	0	0	0
Prosecutor	11,531	0	11,531	0	0
PA Victim Rights	1,292	0	1,292	0	0
PA RHN	603	0	603	0	0
PA Econ Crimes	659	0	659	0	0
Register of Deed	24,782	24,782	0	0	0
Public Defender	1,208	0	0	0	0
Sheriff	105,326	0	1,301	0	0
Jail	210,119	0	0	0	210,119
Sheriff Animal	2,721	0	0	0	0
Emergency Serv.	725	0	0	0	0
Medical Examiner	1,151	0	0	1,151	0
251 Drain	4,017	0	0	4,017	0
253 Indigent Def	5,406	0	0	0	0
257 Concealed Pistol	1,575	0	0	0	0
261 Central Disp	51,446	0	0	0	0
263 Marine Law	571	0	0	0	0
280 2nd Road Pat	2,721	0	0	0	0
547 Equalization	824	824	0	0	0
Other	4,222	0	0	0	0
Direct Bill	0	0	0	0	0
Total	819,896	212,036	182,783	24,335	210,119

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .5 - Allocation Summary
For Department Building Depreciation

Receiving Department	Robertson Bldg	Sheriff Bldg	Annex
Administrator	0	0	0
Information Technology	4,345	0	0
Printing & Purchasing	0	0	0
Treasurer	0	0	0
Building & Grounds	0	0	6,615
Board of Commiss	0	0	0
Circuit Court	0	0	0
District Court	0	0	0
Friend of Court	0	0	0
Probate Court	0	0	0
Probate Court/Ju	0	0	0
Circuit Court Pr	0	0	0
Clerk	0	0	3,151
Elections	0	0	1,890
GIS	0	0	0
Equalization	0	0	0
Prosecutor	0	0	0
PA Victim Rights	0	0	0
PA RHN	0	0	0
PA Econ Crimes	0	0	0
Register of Deed	0	0	0
Public Defender	0	0	1,208
Sheriff	0	104,026	0
Jail	0	0	0
Sheriff Animal	0	2,721	0
Emergency Serv.	725	0	0
Medical Examiner	0	0	0
251 Drain	0	0	0
253 Indigent Def	0	0	5,406
257 Concealed Pistol	0	0	1,575
261 Central Disp	0	51,446	0
263 Marine Law	0	571	0
280 2nd Road Pat	0	2,721	0
547 Equalization	0	0	0
Other	4,222	0	0
Direct Bill	0	0	0
Total	9,293	161,485	19,845

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .1 - Nature and Extent of Services
For Department Equipment Depr. / Expendable Equipment

In order for certain departments to conduct its on-going operations, it is necessary to purchase some equipment that has a useful life of more than one year. Some of the different types to equipment that are typically included in this category include vehicles, furniture, computer equipment, etc.

Equipment Depreciation – Depreciation for equipment was computed for the Central Service departments included in this cost allocation plan. The depreciation was computed for capitalized assets on hand for each department. The basis of allocation is the dollar amount of computed depreciation by benefiting department.

Expendable Equipment – Due to the threshold of the capitalization policy of the County, some equipment is not considered capital in nature and is expensed in the year purchased. This activity identifies the costs of equipment that is considered expendable and is allocated based on the dollar amount of expendable equipment purchases by benefiting department.

This department receives allocations from other central 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.

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .2 - Costs To Be Allocated
For Department Equipment Depr. / Expendable Equipment

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
Cost Adjustments:				
Equipment Depr.	9,115			
Expendable Equip.	381,392			
Vehicle Depr.	0			
Computer Depr.	33,731			
Total Departmental Cost Adjustments:	424,238			424,238
Inbound Costs:				
Administrator		2,545	2,545	
Total Allocated Additions:		2,545	2,545	2,545
Total To Be Allocated:	424,238	2,545		426,783

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .3 - Costs Allocated By Activity
For Department Equipment Depr. / Expendable Equipment

	Total	G&A	Equipment Depr.	Expendable Eq.
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				
Equipment Depr.	9,115	0	9,115	0
Expendable Equip.	381,392	0	0	381,392
Vehicle Depr.	0	0	0	0
Computer Depr.	33,731	0	33,731	0
Functional Cost	424,238	0	42,846	381,392
Allocation Step 1				
Reallocate Admin Costs		0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	424,238	0	42,846	381,392
Allocation Step 2				
Inbound - All Others	2,545	0	1,273	1,273
2nd Allocation	2,545	0	1,273	1,273
Total For Equipment Depr. / Expendable Equipment				
Schedule .3 Total	426,783	0	44,119	382,665

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .4 - Detail Activity Allocations
For Department Equipment Depr. / Expendable Equipment

Activity - Equipment Depr.

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Information Technology	33,731	78.726136	33,731		33,731	1,002	34,733
Central Stores	4,940	11.529664	4,940		4,940	147	5,087
Building & Grounds	4,175	9.744200	4,175		4,175	124	4,299
Schedule .4 Total for Equipment Depr.	42,846	100.000000	42,846		42,846	1,273	44,119

Allocation Basis: Dollar amount of equipment depreciation by department

Allocation Source: Fixed asset report

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .4 - Detail Activity Allocations
For Department Equipment Depr. / Expendable Equipment

Activity - Expendable Eq.

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Information Technology	179,076	46.953266	179,076		179,076	597	179,673
Building & Grounds	202,316	53.046734	202,316		202,316	675	202,991
Schedule .4 Total for Expendable Eq.	381,392	100.000000	381,392		381,392	1,273	382,665

Allocation Basis: Dollar amount of expendable equipment purchases

Allocation Source: Paid invoices

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .5 - Allocation Summary
For Department Equipment Depr. / Expendable Equipment

Receiving Department	Total	Equipment Depr.	Expendable Eq.
Information Technology	214,406	34,733	179,673
Central Stores	5,087	5,087	0
Building & Grounds	207,290	4,299	202,991
Direct Bill	0	0	0
Total	426,783	44,119	382,665

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .1 - Nature and Extent of Services
For Department Insurance

Lenawee County provides liability insurance to cover unexpected losses due to unforeseen circumstances. Coverage under this pool includes property, general liability, and auto insurance. Lenawee County maintains these and other coverage to protect the county from liability due to losses and thefts. The following coverage is standard business practice needed by all organizations:

General Liability Insurance – Liability insurance was acquired to provide broad coverage against bodily injury, contractor's liability, and the employee portion of errors and omissions. Cost of general liability insurance was allocated to County departments excluding those departments that are charged directly for insurance coverage. The basis of allocation is the dollar amount of department expenses by benefiting department.

Law Enforcement Liability – the cost of law enforcement liability has been allocated based on the number of FTE's by benefiting department.

Vehicle Insurance - the County acquired auto liability and motor vehicle damage protection for County operated vehicles. The insurance policy provides blanket coverage on all County operated vehicles regardless of intended use or value. The basis of allocation is the dollar amount of vehicle insurance premiums by benefiting department.

Property Insurance - was acquired to provide blanket protection on all real and business/personal property at various locations throughout the County. Insurance for buildings which have multiple occupants have been allocated based on assigned square footage at each respective building. Coverage for facilities with single occupants has been allocated directly to the benefiting department.

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .1 - Nature and Extent of Services
For Department Insurance

DB / DC – this activity accounts for professional services associated with the County’s Defined Benefit / Defined Contribution program. The bases of allocation is the dollar amount of DB/DC charges by department.

Judicial Liability – this activity includes the premium associated judicial liability and has been allocated based on the dollar amount of premiums by benefiting department.

Sewer Liability – this activity accounts for the liability associated with sewer coverage. The costs of this insurance has been directly billed to the benefiting agency so the costs identified in this activity has not been allocated for the purposes of this cost plan.

This department receives allocations from other central 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.

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .2 - Costs To Be Allocated
For Department Insurance

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	443,890			443,890
Deductions:				
Other Exp Change in Liability	23,077			
Total Deductions:	23,077			23,077
Inbound Costs:				
Administrator		10,153	10,153	
Printing & Purchasing		2	2	
Treasurer		326	326	
Total Allocated Additions:		10,481	10,481	10,481
Total To Be Allocated:	466,967	10,481		477,448

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .3 - Costs Allocated By Activity
For Department Insurance

	Total	G&A	General Liab	Law Enforc.	Vehicle Ins
Wages & Benefits					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
Other Expense & Cost					
Property	83,738	0	0	0	0
Liability	323,053	0	155,600	167,453	0
Auto	45,658	0	0	0	45,658
Sewer Liability	14,386	0	0	0	0
Audit Footing Adj	132	0	132	0	0
*Other Exp Change in Liability	(23,077)	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	443,890				
Deductions					
*Total Disallowed Costs	23,077	0	0	0	0
Functional Cost	466,967	0	155,732	167,453	45,658
Allocation Step 1					
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	(14,386)	0	0	0	0
1st Allocation	452,581	0	155,732	167,453	45,658
Allocation Step 2					
Inbound - All Others	10,481	0	10,481	0	0
2nd Allocation	10,481	0	10,481	0	0
Total For Insurance					
Schedule .3 Total	463,062	0	166,213	167,453	45,658

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .3 - Costs Allocated By Activity
For Department Insurance

	Courthouse	Judicial Bldg	Phy Resources	Robertson Bldg	Sheriff's Bldg
Wages & Benefits					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
Other Expense & Cost					
Property	5,694	11,179	2,956	938	8,106
Liability	0	0	0	0	0
Auto	0	0	0	0	0
Sewer Liability	0	0	0	0	0
Audit Footing Adj	0	0	0	0	0
*Other Exp Change in Liability	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
 Functional Cost	 5,694	 11,179	 2,956	 938	 8,106
Allocation Step 1					
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	5,694	11,179	2,956	938	8,106
Allocation Step 2					
Inbound - All Others	0	0	0	0	0
2nd Allocation	0	0	0	0	0
Total For Insurance					
Schedule .3 Total	5,694	11,179	2,956	938	8,106

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .3 - Costs Allocated By Activity
For Department Insurance

	Annex	Other Property	DB / DC	Sewer Liab.**
Wages & Benefits				
SALARIES & WAGES	0	0	0	0
FRINGE BENEFITS	0	0	0	0
Other Expense & Cost				
Property	1,549	53,316	0	0
Liability	0	0	0	0
Auto	0	0	0	0
Sewer Liability	0	0	0	14,386
Audit Footing Adj	0	0	0	0
*Other Exp Change in Liability	0	0	0	0
Departmental Total				
Expenditures Per Financial Statement				
Deductions				
*Total Disallowed Costs	0	0	0	0
 Functional Cost	 1,549	 53,316	 0	 14,386
Allocation Step 1				
Reallocate Admin Costs	0	0	0	0
Unallocated Costs	0	0	0	(14,386)
1st Allocation	1,549	53,316	0	0
Allocation Step 2				
Inbound - All Others	0	0	0	0
2nd Allocation	0	0	0	0
Total For Insurance				
Schedule .3 Total	1,549	53,316	0	0

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .4 - Detail Activity Allocations
For Department Insurance

Activity - General Liab

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Administrator	2,125,148	4.021931	6,263		6,263	422	6,685
Information Technology	1,225,912	2.320089	3,613		3,613	243	3,856
Printing & Purchasing	467,417	0.884606	1,378		1,378	93	1,470
Treasurer	582,581	1.102559	1,717		1,717	116	1,833
Building & Grounds	840,690	1.591041	2,478		2,478	167	2,645
Utilities	598,200	1.132118	1,763		1,763	119	1,882
Board of Commiss	238,969	0.452259	704		704	47	752
Circuit Court	805,305	1.524073	2,373		2,373	160	2,533
District Court	1,645,499	3.114175	4,850		4,850	326	5,176
Friend of Court	1,468,596	2.779379	4,328		4,328	291	4,620
Probate Court	703,117	1.330678	2,072		2,072	139	2,212
Probate Court/Ju	569,945	1.078645	1,680		1,680	113	1,793
Circuit Court Pr	3,549	0.006717	10		10	1	11
Clerk	664,595	1.257774	1,959		1,959	132	2,091
Elections	151,301	0.286343	446		446	30	476
Jury Board	2,563	0.004851	8		8	1	8
GIS	203,814	0.385726	601		601	40	641
Equalization	331,356	0.627105	977		977	66	1,042
Prosecutor	2,043,539	3.867482	6,023		6,023	405	6,428
PA Coop. Reimb.	256,417	0.485280	756		756	51	807
PA Victim Rights	143,626	0.271818	423		423	29	452
PA RHN	38,889	0.073599	115		115	8	122
PA Econ Crimes	93,703	0.177337	276		276	19	295
Register of Deed	316,000	0.598043	931		931	63	994
Public Defender	425,203	0.804714	1,253		1,253	84	1,338
Surveyor	2,880	0.005451	8		8	1	9
Cooperative Ext	253,696	0.480130	748		748	50	798
Soil Conservatin	40,500	0.076648	119		119	8	127
Sheriff	4,916,788	9.305225	14,491		14,491	975	15,467
Court Bailiffs	393,694	0.745082	1,160		1,160	78	1,238
Jail	4,958,044	9.383306	14,613		14,613	984	15,597
Sheriff Animal	113,966	0.215685	336		336	23	359
Planning	25,018	0.047348	74		74	5	79
Emergency Serv.	180,320	0.341263	531		531	36	567
Medical Examiner	597,608	1.130998	1,761		1,761	119	1,880
Human Services	12,097	0.022894	36		36	2	38
Veteran Affairs	457,050	0.864986	1,347		1,347	91	1,438
208 Parks	33,901	0.064159	100		100	7	107
211 AG Committee	5	0.000009	0		0		0
214 Sobriety	144,585	0.273633	426		426	29	455
216 Caseload Asst.	2,964	0.005609	9		9	1	9
217 Enhanc Court	59,780	0.113136	176		176	12	188
218 Drug Court	209,885	0.397216	619		619	42	660
221 Health	3,534,617	6.689409	10,418	(11,867)	(1,449)	701	(748)
230 Drug Testing Facility	84,044	0.159057	248		248	17	264
232 Solid Waste	96,041	0.181762	283	(278)	5	19	24
234 Local Emergency	90	0.000170	0		0	0	0
236 Crim Justic Comm Alloc	44,666	0.084532	132		132	9	141
246 Kiwanis Trail	5,402	0.010224	16		16	1	17
251 Drain	2,106,455	3.986553	6,208	(6,858)	(650)	418	(232)
253 Indigent Def	1,881,792	3.561369	5,546		5,546	373	5,919
254 Survey/Renom	70,766	0.133928	209		209	14	223

**Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .4 - Detail Activity Allocations
For Department Insurance**

Activity - General Liab

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
256 ROD Automat	36,883	0.069803	109		109	7	116
257 Concealed Pistol	86,251	0.163234	254		254	17	271
260 Mobile Data	20,107	0.038053	59		59	4	63
261 Central Disp	2,482,338	4.697928	7,316		7,316	492	7,809
262 Comm Corr	3,711	0.007023	11		11	1	12
263 Marine Law	16,922	0.032026	50		50	3	53
264 Corr Ofc Trng	50,444	0.095467	149		149	10	159
265 Drug Forfeit	278	0.000526	1		1	0	1
266 Law Enforcement	44,751	0.084693	132		132	9	141
269 Law Library	40,618	0.076871	120		120	8	128
274 Homeland Sec	80,041	0.151481	236		236	16	252
280 2nd Road Pat	96,400	0.182441	284		284	19	303
284 Opioid Settlement	1,517	0.002871	4		4	0	5
285 ARP Funds	768,202	1.453854	2,264		2,264	152	2,417
286 Veterans Affairs	67,053	0.126901	198		198	13	211
292 C.C. MSC	4,886,553	9.248004	14,402	(29,997)	(15,595)	969	(14,626)
293 Vet's Relief	99,185	0.187712	292	(694)	(402)	20	(382)
296 DOA	4,390,213	8.308660	12,939	(15,619)	(2,680)	871	(1,809)
297 FIA/C.C.	124,749	0.236093	368		368	25	392
298 Lilley	9,923	0.018780	29		29	2	31
299 Special Proj	22,507	0.042595	66		66	4	71
502 HS Bldg Oper	798,717	1.511605	2,354	(3,746)	(1,392)	158	(1,234)
506 Delq Tax	430	0.000814	1		1	0	1
547 Equalization	79,223	0.149933	233	(681)	(448)	16	(432)
581 Airport	712,234	1.347932	2,099	(2,538)	(439)	141	(298)
595 Jail Commiss	200,374	0.379216	591		591	40	630
597 Bus. Loan	259	0.000490	1		1	0	1
Other	1,546,529	2.926870	4,558		4,558	307	4,865
Schedule .4 Total for General Liab	52,839,000	100.000000	155,732	(72,278)	83,454	10,481	93,935
Direct Billed				72,278	72,278		72,278
Schedule .3 Total for General Liab	52,839,000	100.000000		0	155,732	10,481	166,213

Allocation Basis: Dollar amount of expenses by department

Allocation Source: Annual financial statements

**Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .4 - Detail Activity Allocations
For Department Insurance**

Activity - Law Enforc.

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Sheriff	38.20	31.306343	52,423		52,423		52,423
Court Bailiffs	3.26	2.671693	4,474		4,474		4,474
Jail	34.69	28.429766	47,607		47,607		47,607
Sheriff Animal	1.00	0.819538	1,372		1,372		1,372
262 Comm Corr	0.13	0.106540	178		178		178
263 Marine Law	0.21	0.172103	288		288		288
280 2nd Road Pat	1.00	0.819538	1,372		1,372		1,372
292 C.C. MSC	43.53	35.674479	59,738	(15,548)	44,190		44,190
Schedule .4 Total for Law Enforc.	122.02	100.000000	167,453	(15,548)	151,905	0	151,905
Direct Billed				15,548	15,548		15,548
Schedule .3 Total for Law Enforc.	122.02	100.000000		0	167,453	0	167,453

Allocation Basis: Average number of law enforcement FTE's by department

Allocation Source: Cummulative payroll register

**Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .4 - Detail Activity Allocations
For Department Insurance**

Activity - Vehicle Ins

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Printing & Purchasing	533.00	1.167375	533		533		533
Building & Grounds	4,385.00	9.604012	4,385		4,385		4,385
District Court	485.00	1.062245	485		485		485
Equalization	485.00	1.062245	485		485		485
Sheriff	19,992.00	43.786414	19,992		19,992		19,992
Jail	2,577.00	5.644137	2,577		2,577		2,577
Emergency Serv.	485.00	1.062245	485		485		485
262 Comm Corr	533.00	1.167375	533	(533)	0		0
280 2nd Road Pat	582.00	1.274694	582	(582)	0		0
292 C.C. MSC	2,132.00	4.669499	2,132	(2,132)	0		0
296 DOA	1,550.00	3.394805	1,550	(1,550)	0		0
547 Equalization	0.00	0.000000	0	(485)	(485)		(485)
581 Airport	2,506.00	5.488633	2,506	(2,506)	0		0
639 Drain Equip	9,413.00	20.616321	9,413	(9,412)	1		1
Schedule .4 Total for Vehicle Ins	45,658.00	100.000000	45,658	(17,200)	28,458	0	28,458
Direct Billed				17,200	17,200		17,200
Schedule .3 Total for Vehicle Ins	45,658.00	100.000000		0	45,658	0	45,658

Allocation Basis: Dollar amount of insurance premium by department
Allocation Source: Vehicle insurance summary

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .4 - Detail Activity Allocations
For Department Insurance

Activity - Courthouse

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Administrator	3,399	29.339663	1,671		1,671		1,671
Treasurer	1,368	11.808373	672		672		672
Board of Commiss	3,863	33.344843	1,899		1,899		1,899
GIS	449	3.875701	221		221		221
Equalization	1,107	9.555460	544		544		544
Register of Deed	1,354	11.687527	665		665		665
547 Equalization	45	0.388433	22		22		22
Schedule .4 Total for Courthouse	11,585	100.000000	5,694		5,694	0	5,694

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds

**Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .4 - Detail Activity Allocations
For Department Insurance**

Activity - Judicial Bldg

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Building & Grounds	567	1.344749	150		150		150
Circuit Court	7,955	18.866806	2,109		2,109		2,109
District Court	10,994	26.074376	2,915		2,915		2,915
Friend of Court	5,439	12.899630	1,442		1,442		1,442
Probate Court	7,567	17.946590	2,006		2,006		2,006
Probate Court/Ju	2,588	6.137938	686		686		686
Circuit Court Pr	1,362	3.230244	361		361		361
Clerk	2,143	5.082535	568		568		568
Prosecutor	2,660	6.308699	705		705		705
PA Victim Rights	298	0.706764	79		79		79
PA RHN	139	0.329665	37		37		37
PA Econ Crimes	152	0.360497	40		40		40
Sheriff	300	0.711507	80		80		80
Schedule .4 Total for Judicial Bldg	42,164	100.000000	11,179		11,179	0	11,179

Allocation Basis: Assigned square footage by department
Allocation Source: Building & Grounds

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .4 - Detail Activity Allocations
For Department Insurance

Activity - Phy Resources

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Printing & Purchasing	3,065	13.648913	403		403		403
Building & Grounds	14,622	65.114001	1,925		1,925		1,925
Medical Examiner	1,062	4.729248	140		140		140
251 Drain	3,707	16.507838	488		488		488
Schedule .4 Total for Phy Resources	22,456	100.000000	2,956		2,956	0	2,956

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .4 - Detail Activity Allocations
For Department Insurance

Activity - Robertson Bldg

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Information Technology	1,797	46.760344	439		439		439
Emergency Serv.	300	7.806401	73		73		73
Other	1,746	45.433255	426		426		426
Schedule .4 Total for Robertson Bldg	3,843	100.000000	938		938	0	938

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .4 - Detail Activity Allocations
For Department Insurance

Activity - Sheriff's Bldg

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Sheriff	13,303	64.418189	5,222		5,222		5,222
Sheriff Animal	348	1.685148	137		137		137
261 Central Disp	6,579	31.858021	2,582		2,582		2,582
263 Marine Law	73	0.353494	29		29		29
280 2nd Road Pat	348	1.685148	137		137		137
Schedule .4 Total for Sheriff's Bldg	20,651	100.000000	8,106		8,106	0	8,106

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .4 - Detail Activity Allocations
For Department Insurance

Activity - Annex

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Building & Grounds	4,680	33.333333	516		516		516
Clerk	2,229	15.876068	246		246		246
Elections	1,337	9.522792	148		148		148
Public Defender	855	6.089744	94		94		94
253 Indigent Def	3,825	27.243590	422		422		422
257 Concealed Pistol	1,114	7.934473	123		123		123
Schedule .4 Total for Annex	14,040	100.000000	1,549		1,549	0	1,549

Allocation Basis: Assigned square footage by department
Allocation Source: Building & Grounds

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .4 - Detail Activity Allocations
For Department Insurance

Activity - Other Property

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Jail	14,374,912	18.376307	9,798		9,798		9,798
208 Parks	1,492,178	1.907540	1,017	(1,145)	(128)		(128)
232 Solid Waste	68,500	0.087568	47	(53)	(6)		(6)
251 Drain	540,474	0.690920	368		368		368
255 Land Bank	1,356,208	1.733722	924	(1,040)	(116)		(116)
261 Central Disp	724,716	0.926448	494		494		494
292 C.C. MSC	10,632,521	13.592186	7,247	(8,157)	(910)		(910)
296 DOA	114,208	0.145999	78	(88)	(10)		(10)
502 HS Bldg Oper	26,733,462	34.174978	18,221	(20,510)	(2,289)		(2,289)
581 Airport	7,608,634	9.726571	5,186	(5,837)	(651)		(651)
Other	14,579,435	18.637761	9,937		9,937		9,937
Schedule .4 Total for Other Property	78,225,248	100.000000	53,316	(36,830)	16,486	0	16,486
Direct Billed				36,830	36,830		36,830
Schedule .3 Total for Other Property	78,225,248	100.000000		0	53,316	0	53,316

Allocation Basis: Dollar amount of property values by department
Allocation Source: Property insurance summary

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .4 - Detail Activity Allocations
For Department Insurance

Activity - DB / DC

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Administrator	95,523.76	3.048933	0		0		0
Information Technology	46,753.95	1.492295	0		0		0
Central Stores	1,893.16	0.060426	0		0		0
Printing & Purchasing	30,839.74	0.984345	0		0		0
Treasurer	38,136.21	1.217234	0		0		0
Building & Grounds	58,933.43	1.881041	0		0		0
Board of Commiss	15,599.04	0.497891	0		0		0
Circuit Court	43,899.31	1.401181	0		0		0
District Court	129,900.48	4.146171	0		0		0
Friend of Court	123,787.16	3.951046	0		0		0
Probate Court	39,943.20	1.274909	0		0		0
Probate Court/Ju	43,145.37	1.377116	0		0		0
Clerk	55,520.49	1.772106	0		0		0
Elections	7,738.80	0.247007	0		0		0
GIS	10,389.36	0.331608	0		0		0
Equalization	31,033.54	0.990530	0		0		0
Prosecutor	174,251.06	5.561756	0		0		0
PA Coop. Reimb.	15,249.36	0.486730	0		0		0
PA Victim Rights	10,613.76	0.338771	0		0		0
PA RHN	4,454.27	0.142172	0		0		0
PA Econ Crimes	7,305.69	0.233183	0		0		0
Register of Deed	28,496.14	0.909541	0		0		0
Public Defender	24,166.51	0.771348	0		0		0
Cooperative Ext	10,257.31	0.327393	0		0		0
Sheriff	389,130.32	12.420286	0		0		0
St. Liquor Lic.	118.61	0.003786	0		0		0
Court Bailiffs	9,026.54	0.288110	0		0		0
Jail	314,274.40	10.031029	0		0		0
Sheriff Animal	7,030.35	0.224395	0		0		0
Emergency Serv.	13,419.28	0.428317	0		0		0
Medical Examiner	11,772.77	0.375764	0		0		0
Veteran Affairs	7,496.80	0.239283	0		0		0
208 Parks	275.44	0.008792	0		0		0
214 Sobriety	8,288.86	0.264564	0		0		0
217 Enhanc Court	4,976.94	0.158854	0		0		0
218 Drug Court	7,345.53	0.234455	0		0		0
221 Health	216,388.41	6.906698	0		0		0
232 Solid Waste	491.51	0.015688	0		0		0
251 Drain	177,121.88	5.653387	0		0		0
253 Indigent Def	135,252.24	4.316989	0		0		0
257 Concealed Pistol	5,873.04	0.187456	0		0		0
261 Central Disp	153,173.80	4.889010	0		0		0
264 Corr Ofc Trng	1,875.60	0.059866	0		0		0
269 Law Library	188.44	0.006015	0		0		0
280 2nd Road Pat	7,291.89	0.232743	0		0		0
286 Veterans Affairs	2,840.87	0.090675	0		0		0
292 C.C. Probate Juvenile	19,449.58	0.620793	0		0		0
292 C.C. MSC	298,625.76	9.531555	0		0		0
293 Vet's Relief	6,849.18	0.218613	0		0		0
296 DOA	240,085.12	7.663051	0		0		0
502 HS Bldg Oper	31,220.54	0.996499	0		0		0
547 Equalization	575.33	0.018363	0		0		0

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .4 - Detail Activity Allocations
For Department Insurance

Activity - DB / DC

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
581 Airport	14,732.43	0.470231	0		0		0
Schedule .4 Total for DB / DC	3,133,022.56	100.000000	0		0	0	0

Allocation Basis: Dollar amount of retirement charges by department

Allocation Source: General Ledger

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .5 - Allocation Summary
For Department Insurance

Receiving Department	Total	General Liab	Law Enforc.	Vehicle Ins	Courthouse
Administrator	8,356	6,685	0	0	1,671
Information Technology	4,295	3,856	0	0	0
Printing & Purchasing	2,407	1,470	0	533	0
Treasurer	2,505	1,833	0	0	672
Building & Grounds	9,621	2,645	0	4,385	0
Utilities	1,882	1,882	0	0	0
Board of Commiss	2,650	752	0	0	1,899
Circuit Court	4,642	2,533	0	0	0
District Court	8,576	5,176	0	485	0
Friend of Court	6,062	4,620	0	0	0
Probate Court	4,218	2,212	0	0	0
Probate Court/Ju	2,479	1,793	0	0	0
Circuit Court Pr	372	11	0	0	0
Clerk	2,905	2,091	0	0	0
Elections	623	476	0	0	0
Jury Board	8	8	0	0	0
GIS	862	641	0	0	221
Equalization	2,071	1,042	0	485	544
Prosecutor	7,134	6,428	0	0	0
PA Coop. Reimb.	807	807	0	0	0
PA Victim Rights	531	452	0	0	0
PA RHN	159	122	0	0	0
PA Econ Crimes	335	295	0	0	0
Register of Deed	1,660	994	0	0	665
Public Defender	1,432	1,338	0	0	0
Surveyor	9	9	0	0	0
Cooperative Ext	798	798	0	0	0
Soil Conservatin	127	127	0	0	0
Sheriff	93,183	15,467	52,423	19,992	0
Court Bailiffs	5,712	1,238	4,474	0	0
Jail	75,578	15,597	47,607	2,577	0
Sheriff Animal	1,867	359	1,372	0	0
Planning	79	79	0	0	0
Emergency Serv.	1,125	567	0	485	0
Medical Examiner	2,020	1,880	0	0	0
Human Services	38	38	0	0	0
Veteran Affairs	1,438	1,438	0	0	0
208 Parks	(21)	107	0	0	0
211 AG Committee	0	0	0	0	0
214 Sobriety	455	455	0	0	0
216 Caseload Asst.	9	9	0	0	0
217 Enhanc Court	188	188	0	0	0
218 Drug Court	660	660	0	0	0
221 Health	(748)	(748)	0	0	0
230 Drug Testing Facility	264	264	0	0	0
232 Solid Waste	18	24	0	0	0
234 Local Emergency	0	0	0	0	0
236 Crim Justic Comm Alloc	141	141	0	0	0
246 Kiwanis Trail	17	17	0	0	0
251 Drain	625	(232)	0	0	0
253 Indigent Def	6,341	5,919	0	0	0
254 Survey/Renom	223	223	0	0	0

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .5 - Allocation Summary
For Department Insurance

Receiving Department	Total	General Liab	Law Enforc.	Vehicle Ins	Courthouse
255 Land Bank	(116)	0	0	0	0
256 ROD Automat	116	116	0	0	0
257 Concealed Pistol	394	271	0	0	0
260 Mobile Data	63	63	0	0	0
261 Central Disp	10,885	7,809	0	0	0
262 Comm Corr	190	12	178	0	0
263 Marine Law	370	53	288	0	0
264 Corr Ofc Trng	159	159	0	0	0
265 Drug Forfeit	1	1	0	0	0
266 Law Enforcement	141	141	0	0	0
269 Law Library	128	128	0	0	0
274 Homeland Sec	252	252	0	0	0
280 2nd Road Pat	1,812	303	1,372	0	0
284 Opioid Settlement	5	5	0	0	0
285 ARP Funds	2,417	2,417	0	0	0
286 Veterans Affairs	211	211	0	0	0
292 C.C. MSC	28,654	(14,626)	44,190	0	0
293 Vet's Relief	(382)	(382)	0	0	0
296 DOA	(1,819)	(1,809)	0	0	0
297 FIA/C.C.	392	392	0	0	0
298 Lilley	31	31	0	0	0
299 Special Proj	71	71	0	0	0
502 HS Bldg Oper	(3,523)	(1,234)	0	0	0
506 Delq Tax	1	1	0	0	0
547 Equalization	(895)	(432)	0	(485)	22
581 Airport	(949)	(298)	0	0	0
595 Jail Commiss	630	630	0	0	0
597 Bus. Loan	1	1	0	0	0
639 Drain Equip	1	0	0	1	0
Other	15,228	4,865	0	0	0
Direct Bill	141,856	72,278	15,548	17,200	0
Total	463,062	166,213	167,453	45,658	5,694

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .5 - Allocation Summary
For Department Insurance

Receiving Department	Judicial Bldg	Phy Resources	Robertson Bldg	Sheriff's Bldg	Annex
Administrator	0	0	0	0	0
Information Technology	0	0	439	0	0
Printing & Purchasing	0	403	0	0	0
Treasurer	0	0	0	0	0
Building & Grounds	150	1,925	0	0	516
Utilities	0	0	0	0	0
Board of Commiss	0	0	0	0	0
Circuit Court	2,109	0	0	0	0
District Court	2,915	0	0	0	0
Friend of Court	1,442	0	0	0	0
Probate Court	2,006	0	0	0	0
Probate Court/Ju	686	0	0	0	0
Circuit Court Pr	361	0	0	0	0
Clerk	568	0	0	0	246
Elections	0	0	0	0	148
Jury Board	0	0	0	0	0
GIS	0	0	0	0	0
Equalization	0	0	0	0	0
Prosecutor	705	0	0	0	0
PA Coop. Reimb.	0	0	0	0	0
PA Victim Rights	79	0	0	0	0
PA RHN	37	0	0	0	0
PA Econ Crimes	40	0	0	0	0
Register of Deed	0	0	0	0	0
Public Defender	0	0	0	0	94
Surveyor	0	0	0	0	0
Cooperative Ext	0	0	0	0	0
Soil Conservatin	0	0	0	0	0
Sheriff	80	0	0	5,222	0
Court Bailiffs	0	0	0	0	0
Jail	0	0	0	0	0
Sheriff Animal	0	0	0	137	0
Planning	0	0	0	0	0
Emergency Serv.	0	0	73	0	0
Medical Examiner	0	140	0	0	0
Human Services	0	0	0	0	0
Veteran Affairs	0	0	0	0	0
208 Parks	0	0	0	0	0
211 AG Committee	0	0	0	0	0
214 Sobriety	0	0	0	0	0
216 Caseload Asst.	0	0	0	0	0
217 Enhanc Court	0	0	0	0	0
218 Drug Court	0	0	0	0	0
221 Health	0	0	0	0	0
230 Drug Testing Facility	0	0	0	0	0
232 Solid Waste	0	0	0	0	0
234 Local Emergency	0	0	0	0	0
236 Crim Justic Comm Alloc	0	0	0	0	0
246 Kiwanis Trail	0	0	0	0	0
251 Drain	0	488	0	0	0
253 Indigent Def	0	0	0	0	422
254 Survey/Renom	0	0	0	0	0

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .5 - Allocation Summary
For Department Insurance

Receiving Department	Judicial Bldg	Phy Resources	Robertson Bldg	Sheriff's Bldg	Annex
255 Land Bank	0	0	0	0	0
256 ROD Automat	0	0	0	0	0
257 Concealed Pistol	0	0	0	0	123
260 Mobile Data	0	0	0	0	0
261 Central Disp	0	0	0	2,582	0
262 Comm Corr	0	0	0	0	0
263 Marine Law	0	0	0	29	0
264 Corr Ofc Trng	0	0	0	0	0
265 Drug Forfeit	0	0	0	0	0
266 Law Enforcement	0	0	0	0	0
269 Law Library	0	0	0	0	0
274 Homeland Sec	0	0	0	0	0
280 2nd Road Pat	0	0	0	137	0
284 Opioid Settlement	0	0	0	0	0
285 ARP Funds	0	0	0	0	0
286 Veterans Affairs	0	0	0	0	0
292 C.C. MSC	0	0	0	0	0
293 Vet's Relief	0	0	0	0	0
296 DOA	0	0	0	0	0
297 FIA/C.C.	0	0	0	0	0
298 Lilley	0	0	0	0	0
299 Special Proj	0	0	0	0	0
502 HS Bldg Oper	0	0	0	0	0
506 Delq Tax	0	0	0	0	0
547 Equalization	0	0	0	0	0
581 Airport	0	0	0	0	0
595 Jail Commiss	0	0	0	0	0
597 Bus. Loan	0	0	0	0	0
639 Drain Equip	0	0	0	0	0
Other	0	0	426	0	0
Direct Bill	0	0	0	0	0
Total	11,179	2,956	938	8,106	1,549

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .5 - Allocation Summary
For Department Insurance

Receiving Department	Other Property	DB / DC
Administrator	0	0
Information Technology	0	0
Printing & Purchasing	0	0
Treasurer	0	0
Building & Grounds	0	0
Utilities	0	0
Board of Commiss	0	0
Circuit Court	0	0
District Court	0	0
Friend of Court	0	0
Probate Court	0	0
Probate Court/Ju	0	0
Circuit Court Pr	0	0
Clerk	0	0
Elections	0	0
Jury Board	0	0
GIS	0	0
Equalization	0	0
Prosecutor	0	0
PA Coop. Reimb.	0	0
PA Victim Rights	0	0
PA RHN	0	0
PA Econ Crimes	0	0
Register of Deed	0	0
Public Defender	0	0
Surveyor	0	0
Cooperative Ext	0	0
Soil Conservatin	0	0
Sheriff	0	0
Court Bailiffs	0	0
Jail	9,798	0
Sheriff Animal	0	0
Planning	0	0
Emergency Serv.	0	0
Medical Examiner	0	0
Human Services	0	0
Veteran Affairs	0	0
208 Parks	(128)	0
211 AG Committee	0	0
214 Sobriety	0	0
216 Caseload Asst.	0	0
217 Enhanc Court	0	0
218 Drug Court	0	0
221 Health	0	0
230 Drug Testing Facility	0	0
232 Solid Waste	(6)	0
234 Local Emergency	0	0
236 Crim Justic Comm Alloc	0	0
246 Kiwanis Trail	0	0
251 Drain	368	0
253 Indigent Def	0	0
254 Survey/Renom	0	0

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .5 - Allocation Summary
For Department Insurance

Receiving Department	Other Property	DB / DC
255 Land Bank	(116)	0
256 ROD Automat	0	0
257 Concealed Pistol	0	0
260 Mobile Data	0	0
261 Central Disp	494	0
262 Comm Corr	0	0
263 Marine Law	0	0
264 Corr Ofc Trng	0	0
265 Drug Forfeit	0	0
266 Law Enforcement	0	0
269 Law Library	0	0
274 Homeland Sec	0	0
280 2nd Road Pat	0	0
284 Opioid Settlement	0	0
285 ARP Funds	0	0
286 Veterans Affairs	0	0
292 C.C. MSC	(910)	0
293 Vet's Relief	0	0
296 DOA	(10)	0
297 FIA/C.C.	0	0
298 Lilley	0	0
299 Special Proj	0	0
502 HS Bldg Oper	(2,289)	0
506 Delq Tax	0	0
547 Equalization	0	0
581 Airport	(651)	0
595 Jail Commiss	0	0
597 Bus. Loan	0	0
639 Drain Equip	0	0
Other	9,937	0
Direct Bill	36,830	0
Total	53,316	0

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .1 - Nature and Extent of Services
For Department Administrator

The Lenawee County Administrator's Office is responsible for providing overall countywide administration along with specific support related to certain activities and departments. Those individuals that spend 100% of their time related to a specific activity have been assigned to their respective activity. If an individual is split between 2 or more activities, a time and effort summary was used to distribute the appropriate percentage of effort between the benefiting activities. The costs included in this schedule have been allocated as follows.

County Administration - this function identifies the costs of providing coordination of the individual departments in fulfilling efficient delivery of County services. The basis of allocation is the dollar amount of expenditures by benefiting department.

Accounting / Budgeting – this function identifies the costs related to the development and review of departmental budgets, preparation of the annual audit, recording accounting information in the general ledger, and maintaining the integrity of the general ledger system. The basis of allocation is the dollar amount of expenses by department.

H.R. / Payroll / Fringe Benefits – this function identifies the costs related to processing payroll, monitoring and maintaining the necessary levels of fringe benefits for county employees and handling general personnel related issues. The basis of allocation is the average number of FTE employees by benefiting department.

Labor Relations – this function identifies both the cost related to county employees responsible for labor relations issues as well as contract service from a law firm that provides support related to legal issues. The basis of allocation is the number of union positions by department.

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .1 - Nature and Extent of Services
For Department Administrator

Specific Support – the Administrator’s office provided support specifically related to Solid Waste, Airport, and Land Bank. The costs related to these activities have been allocated directly to each respective department.

Auditing – this activity identifies the costs of the annual County audit. The basis of allocation is the total number of accounting transactions by department.

Accounting – this activity identifies the costs of the annual County cost allocation plan. The basis of allocation is an equal distribution to each central service department.

Accounts Payable – this function identifies the costs of reviewing and processing all accounts payable transactions. The basis of allocation is the number of accounts payable transactions processed by department.

Reimbursement Fringe Benefits – the County received reimbursement of insurance related to Health Insurance, Unemployment, Workers’ Comp, and Retirement. The amount of reimbursement for each type of coverage was allocated to benefiting departments based on the dollar amount of original charges for each type of coverage.

This department receives allocations from other central 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.

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .2 - Costs To Be Allocated
For Department Administrator

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,125,148			2,125,148
Deductions:				
Security	-31,248			
Total Deductions:	-31,248			-31,248
Cost Adjustments:				
Reimb/Refunds	-282,776			
Total Departmental Cost Adjustments:	-282,776			-282,776
Inbound Costs:				
Building Depreciation	62,164	47	62,211	
Insurance	7,934	422	8,356	
Administrator		47,945	47,945	
Information Technology		172,051	172,051	
Central Stores		2,931	2,931	
Printing & Purchasing		15,993	15,993	
Treasurer		4,355	4,355	
Building & Grounds		53,396	53,396	
Utilities		16,843	16,843	
Total Allocated Additions:	70,098	313,981	384,079	384,079
Total To Be Allocated:	1,881,222	313,981		2,195,203

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .3 - Costs Allocated By Activity
For Department Administrator

	Total	G&A	County Admin	Actng / Budget	HR / Payroll / Benefits
Wages & Benefits					
SALARIES & WAGES	682,125	27,067	260,453	85,520	152,604
FRINGE BENEFITS	337,844	13,412	128,956	42,366	75,576
Other Expense & Cost					
Advertising	0	0	0	0	0
Supplies	4,371	174	1,669	548	978
Prof & Contract	481,044	473	0	222,066	125,115
*Security	31,248	0	0	0	0
Operating Expenses	35,526	1,410	13,560	4,455	7,947
Legal Fees	708,390	0	157,060	0	54,160
Health Services	109,545	0	0	0	0
Accounting Services	89,250	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	2,125,148				
Deductions					
*Total Disallowed Costs	(31,248)	0	0	0	0
Cost Adjustments					
Reimb/Refunds	(282,776)	(337)	0	0	0
Functional Cost					
Functional Cost	1,811,124	42,199	483,168	354,955	389,300
Allocation Step 1					
Inbound - All Others	70,098	2,783	26,756	8,790	15,681
Reallocate Admin Costs		(44,982)	17,885	5,875	10,481
Unallocated Costs	(379,320)	0	0	0	0
1st Allocation	1,501,902	0	527,809	369,620	415,462
Allocation Step 2					
Inbound - Administrator: HR / Payroll / Benefits	10,228	406	3,904	1,283	2,288
Inbound - Information Technology: New World Sys	142,894	0	0	71,447	71,447
Inbound - All Others	160,858	6,386	61,400	20,172	35,984
Reallocate Admin Costs		(6,792)	2,701	887	1,583
Unallocated Costs	(3,278)	0	0	0	0
2nd Allocation	310,703	0	68,005	93,788	111,302
Total For Administrator					
Schedule .3 Total	1,812,605	0	595,814	463,408	526,763

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .3 - Costs Allocated By Activity
For Department Administrator

	Labor Relations	Solid Waste	Airport	Land Bank	Auditing
Wages & Benefits					
SALARIES & WAGES	7,744	20,460	19,587	49,801	0
FRINGE BENEFITS	3,851	10,135	9,696	24,663	0
Other Expense & Cost					
Advertising	0	0	0	0	0
Supplies	50	131	125	319	0
Prof & Contract	0	0	0	0	0
*Security	0	0	0	0	0
Operating Expenses	405	1,066	1,020	2,593	0
Legal Fees	45,572	0	0	0	0
Health Services	0	0	0	0	0
Accounting Services	0	0	0	0	63,800
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Reimb/Refunds	0	0	0	0	0
Functional Cost	34,836	31,792	30,428	77,376	63,800
Allocation Step 1					
Inbound - All Others	799	2,103	2,012	5,117	0
Reallocate Admin Costs	531	1,403	1,345	3,419	0
Unallocated Costs	0	0	0	0	0
1st Allocation	36,166	35,298	33,785	85,912	63,800
Allocation Step 2					
Inbound - Administrator: HR / Payroll / Benefits	117	307	294	747	0
Inbound - Information Technology: New World Sys	0	0	0	0	0
Inbound - All Others	1,834	4,826	4,616	11,743	0
Reallocate Admin Costs	80	212	203	516	0
Unallocated Costs	0	0	0	0	0
2nd Allocation	2,030	5,344	5,113	13,006	0
Total For Administrator					
Schedule .3 Total	38,196	40,643	38,898	98,917	63,800

**Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .3 - Costs Allocated By Activity
For Department Administrator**

	Accounting	Accounts Payable	Health Services	Unemployment Reimb	Worker's Comp Reimb
Wages & Benefits					
SALARIES & WAGES	0	46,357	0	0	0
FRINGE BENEFITS	0	22,973	0	0	0
Other Expense & Cost					
Advertising	0	0	0	0	0
Supplies	0	297	0	0	0
Prof & Contract	0	0	0	0	0
*Security	0	0	0	0	0
Operating Expenses	0	2,416	0	0	0
Legal Fees	0	0	0	0	0
Health Services	0	0	109,545	0	0
Accounting Services	25,450	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Reimb/Refunds	0	0	(106,364)	(29,395)	(103,802)
Functional Cost	25,450	72,043	3,181	(29,395)	(103,802)
Allocation Step 1					
Inbound - All Others	0	4,767	0	0	0
Reallocate Admin Costs	0	3,185	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	25,450	79,994	3,181	(29,395)	(103,802)
Allocation Step 2					
Inbound - Administrator: HR / Payroll / Benefits	0	696	0	0	0
Inbound - Information Technology: New World Sys	0	0	0	0	0
Inbound - All Others	0	10,938	0	0	0
Reallocate Admin Costs	0	481	0	0	0
Unallocated Costs	0	0	0	0	0
2nd Allocation	0	12,115	0	0	0
Total For Administrator					
Schedule .3 Total	25,450	92,109	3,181	(29,395)	(103,802)

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .3 - Costs Allocated By Activity
For Department Administrator

	Retirement Reimb	General Gov't**
<hr/>		
Wages & Benefits		
----- SALARIES & WAGES	0	12,532
FRINGE BENEFITS	0	6,216
 Other Expense & Cost		
----- Advertising	0	0
Supplies	0	80
Prof & Contract	0	133,390
*Security	0	0
Operating Expenses	0	654
Legal Fees	0	451,598
Health Services	0	0
Accounting Services	0	0
 Departmental Total		
----- Expenditures Per Financial Statement		
 Deductions		
----- *Total Disallowed Costs	0	0
 Cost Adjustments		
----- Reimb/Refunds	(41,378)	(1,500)
 Functional Cost	(41,378)	377,171
 Allocation Step 1		
----- Inbound - All Others	0	1,290
Reallocate Admin Costs	0	859
Unallocated Costs	0	(379,320)
1st Allocation	(41,378)	0
 Allocation Step 2		
----- Inbound - Administrator: HR / Payroll / Benefits	0	188
Inbound - Information Technology: New World Sys	0	0
Inbound - All Others	0	2,960
Reallocate Admin Costs	0	130
Unallocated Costs	0	(3,278)
2nd Allocation	0	0
 Total For Administrator		
----- Schedule .3 Total	(41,378)	0

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .4 - Detail Activity Allocations
For Department Administrator

Activity - County Admin

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Insurance	433,999	0.839777	4,432		4,432		4,432
Administrator	2,125,148	4.112106	21,704		21,704		21,704
Information Technology	1,225,912	2.372108	12,520		12,520	1,697	14,217
Printing & Purchasing	467,417	0.904440	4,774		4,774	647	5,421
Treasurer	582,581	1.127279	5,950		5,950	806	6,756
Building & Grounds	840,690	1.626713	8,586		8,586	1,164	9,750
Utilities	598,200	1.157501	6,109		6,109	828	6,938
Board of Commiss	238,969	0.462399	2,441		2,441	331	2,771
Circuit Court	805,305	1.558244	8,225		8,225	1,115	9,339
District Court	1,645,499	3.183997	16,805		16,805	2,278	19,083
Friend of Court	1,468,596	2.841695	14,999		14,999	2,033	17,032
Probate Court	703,117	1.360513	7,181		7,181	973	8,154
Probate Court/Ju	569,945	1.102829	5,821		5,821	789	6,610
Circuit Court Pr	3,549	0.006867	36		36	5	41
Clerk	664,595	1.285974	6,787		6,787	920	7,708
Elections	151,301	0.292763	1,545		1,545	209	1,755
Jury Board	2,563	0.004959	26		26	4	30
GIS	203,814	0.394375	2,082		2,082	282	2,364
Equalization	331,356	0.641165	3,384		3,384	459	3,843
Prosecutor	2,043,539	3.954194	20,871		20,871	2,829	23,700
PA Coop. Reimb.	256,417	0.496160	2,619		2,619	355	2,974
PA Victim Rights	143,626	0.277913	1,467		1,467	199	1,666
PA RHN	38,889	0.075249	397		397	54	451
PA Econ Crimes	93,703	0.181313	957		957	130	1,087
Register of Deed	316,000	0.611452	3,227		3,227	437	3,665
Public Defender	425,203	0.822757	4,343		4,343	589	4,931
Surveyor	2,880	0.005573	29		29	4	33
Cooperative Ext	253,696	0.490895	2,591		2,591	351	2,942
Soil Conservatin	40,500	0.078366	414		414	56	470
Sheriff	4,916,788	9.513856	50,215		50,215	6,807	57,022
Court Bailiffs	393,694	0.761788	4,021		4,021	545	4,566
Jail	4,958,044	9.593685	50,636		50,636	6,866	57,502
Sheriff Animal	113,966	0.220521	1,164		1,164	158	1,322
Planning	25,018	0.048409	256		256	35	290
Emergency Serv.	180,320	0.348914	1,842		1,842	250	2,091
Medical Examiner	597,608	1.156356	6,103		6,103	827	6,931
Human Services	12,097	0.023407	124		124	17	140
Veteran Affairs	457,050	0.884380	4,668		4,668	633	5,301
208 Parks	33,901	0.065598	346		346	47	393
211 AG Committee	5	0.000010	0		0		0
214 Sobriety	144,585	0.279768	1,477		1,477	200	1,677
216 Caseload Asst.	2,964	0.005735	30		30	4	34
217 Enhanc Court	59,780	0.115673	611		611	83	693
218 Drug Court	209,885	0.406122	2,144		2,144	291	2,434
221 Health	3,534,617	6.839391	36,099		36,099	4,893	40,992
230 Drug Testing Facility	84,044	0.162623	858		858	116	975
232 Solid Waste	96,041	0.185837	981		981	133	1,114
234 Local Emergency	90	0.000174	1		1	0	1
246 Kiwanis Trail	5,402	0.010453	55		55	7	63
251 Drain	2,106,455	4.075935	21,513		21,513	2,916	24,429
253 Indigent Def	1,881,792	3.641218	19,219		19,219	2,605	21,824
254 Survey/Renom	70,766	0.136930	723		723	98	821

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .4 - Detail Activity Allocations
For Department Administrator

Activity - County Admin

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
256 ROD Automat	36,883	0.071368	377		377	51	428
257 Concealed Pistol	86,251	0.166893	881		881	119	1,000
260 Mobile Data	20,107	0.038907	205		205	28	233
261 Central Disp	2,482,338	4.803259	25,352		25,352	3,437	28,789
262 Comm Corr	3,711	0.007181	38		38	5	43
263 Marine Law	16,922	0.032744	173		173	23	196
264 Corr Ofc Trng	50,444	0.097608	515		515	70	585
265 Drug Forfeit	278	0.000538	3		3	0	3
266 Law Enforcement	44,751	0.086592	457		457	62	519
269 Law Library	40,618	0.078595	415		415	56	471
274 Homeland Sec	80,041	0.154877	817		817	111	928
280 2nd Road Pat	96,400	0.186531	985		985	133	1,118
285 ARP Funds	768,202	1.486451	7,846		7,846	1,064	8,909
286 Veterans Affairs	67,053	0.129746	685		685	93	778
292 C.C. MSC	4,886,553	9.455352	49,906		49,906	6,765	56,671
293 Vet's Relief	99,185	0.191920	1,013		1,013	137	1,150
296 DOA	4,390,213	8.494947	44,837		44,837	6,078	50,915
297 FIA/C.C.	124,749	0.241386	1,274		1,274	173	1,447
298 Lilley	9,923	0.019201	101		101	14	115
299 Special Proj	22,507	0.043550	230		230	31	261
502 HS Bldg Oper	798,717	1.545496	8,157		8,157	1,106	9,263
506 Delq Tax	430	0.000832	4		4	1	5
547 Equalization	79,223	0.153294	809		809	110	919
581 Airport	712,234	1.378154	7,274		7,274	986	8,260
595 Jail Commiss	200,374	0.387718	2,046		2,046	277	2,324
597 Bus. Loan	259	0.000501	3		3	0	3
Schedule .4 Total for County Admin	51,680,287	100.000000	527,809		527,809	68,005	595,814

Allocation Basis: Dollar amount of expenses by department
Allocation Source: Annual financial statements

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .4 - Detail Activity Allocations
For Department Administrator

Activity - Actng / Budget

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Insurance	433,999	0.839777	3,104		3,104		3,104
Administrator	2,125,148	4.112106	15,199		15,199		15,199
Information Technology	1,225,912	2.372108	8,768		8,768	2,341	11,108
Printing & Purchasing	467,417	0.904440	3,343		3,343	892	4,235
Treasurer	582,581	1.127279	4,167		4,167	1,112	5,279
Building & Grounds	840,690	1.626713	6,013		6,013	1,605	7,618
Utilities	598,200	1.157501	4,278		4,278	1,142	5,420
Board of Commiss	238,969	0.462399	1,709		1,709	456	2,165
Circuit Court	805,305	1.558244	5,760		5,760	1,538	7,297
District Court	1,645,499	3.183997	11,769		11,769	3,142	14,910
Friend of Court	1,468,596	2.841695	10,503		10,503	2,804	13,307
Probate Court	703,117	1.360513	5,029		5,029	1,342	6,371
Probate Court/Ju	569,945	1.102829	4,076		4,076	1,088	5,164
Circuit Court Pr	3,549	0.006867	25		25	7	32
Clerk	664,595	1.285974	4,753		4,753	1,269	6,022
Elections	151,301	0.292763	1,082		1,082	289	1,371
Jury Board	2,563	0.004959	18		18	5	23
GIS	203,814	0.394375	1,458		1,458	389	1,847
Equalization	331,356	0.641165	2,370		2,370	633	3,003
Prosecutor	2,043,539	3.954194	14,615		14,615	3,902	18,517
PA Coop. Reimb.	256,417	0.496160	1,834		1,834	490	2,323
PA Victim Rights	143,626	0.277913	1,027		1,027	274	1,301
PA RHN	38,889	0.075249	278		278	74	352
PA Econ Crimes	93,703	0.181313	670		670	179	849
Register of Deed	316,000	0.611452	2,260		2,260	603	2,863
Public Defender	425,203	0.822757	3,041		3,041	812	3,853
Surveyor	2,880	0.005573	21		21	5	26
Cooperative Ext	253,696	0.490895	1,814		1,814	484	2,299
Soil Conservatin	40,500	0.078366	290		290	77	367
Sheriff	4,916,788	9.513856	35,165		35,165	9,388	44,553
Court Bailiffs	393,694	0.761788	2,816		2,816	752	3,567
Jail	4,958,044	9.593685	35,460		35,460	9,469	44,929
Sheriff Animal	113,966	0.220521	815		815	218	1,033
Planning	25,018	0.048409	179		179	48	227
Emergency Serv.	180,320	0.348914	1,290		1,290	344	1,634
Medical Examiner	597,608	1.156356	4,274		4,274	1,141	5,415
Human Services	12,097	0.023407	87		87	23	110
Veteran Affairs	457,050	0.884380	3,269		3,269	873	4,141
208 Parks	33,901	0.065598	242		242	65	307
211 AG Committee	5	0.000010	0		0	0	0
214 Sobriety	144,585	0.279768	1,034		1,034	276	1,310
216 Caseload Asst.	2,964	0.005735	21		21	6	27
217 Enhanc Court	59,780	0.115673	428		428	114	542
218 Drug Court	209,885	0.406122	1,501		1,501	401	1,902
221 Health	3,534,617	6.839391	25,280		25,280	6,749	32,028
230 Drug Testing Facility	84,044	0.162623	601		601	160	762
232 Solid Waste	96,041	0.185837	687		687	183	870
234 Local Emergency	90	0.000174	1		1	0	1
246 Kiwanis Trail	5,402	0.010453	39		39	10	49
251 Drain	2,106,455	4.075935	15,065		15,065	4,022	19,087
253 Indigent Def	1,881,792	3.641218	13,459		13,459	3,593	17,052
254 Survey/Renom	70,766	0.136930	506		506	135	641

**Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .4 - Detail Activity Allocations
For Department Administrator**

Activity - Actng / Budget

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
256 ROD Automat	36,883	0.071368	264		264	70	334
257 Concealed Pistol	86,251	0.166893	617		617	165	782
260 Mobile Data	20,107	0.038907	144		144	38	182
261 Central Disp	2,482,338	4.803259	17,754		17,754	4,740	22,493
262 Comm Corr	3,711	0.007181	27		27	7	34
263 Marine Law	16,922	0.032744	121		121	32	153
264 Corr Ofc Trng	50,444	0.097608	361		361	96	457
265 Drug Forfeit	278	0.000538	2		2	1	3
266 Law Enforcement	44,751	0.086592	320		320	85	405
269 Law Library	40,618	0.078595	291		291	78	368
274 Homeland Sec	80,041	0.154877	572		572	153	725
280 2nd Road Pat	96,400	0.186531	689		689	184	873
285 ARP Funds	768,202	1.486451	5,494		5,494	1,467	6,961
286 Veterans Affairs	67,053	0.129746	480		480	128	608
292 C.C. MSC	4,886,553	9.455352	34,949		34,949	9,330	44,279
293 Vet's Relief	99,185	0.191920	709		709	189	899
296 DOA	4,390,213	8.494947	31,399		31,399	8,382	39,781
297 FIA/C.C.	124,749	0.241386	892		892	238	1,130
298 Lilley	9,923	0.019201	71		71	19	90
299 Special Proj	22,507	0.043550	161		161	43	204
502 HS Bldg Oper	798,717	1.545496	5,712		5,712	1,525	7,238
506 Delq Tax	430	0.000832	3		3	1	4
547 Equalization	79,223	0.153294	567		567	151	718
581 Airport	712,234	1.378154	5,094		5,094	1,360	6,454
595 Jail Commiss	200,374	0.387718	1,433		1,433	383	1,816
597 Bus. Loan	259	0.000501	2		2	0	2
Schedule .4 Total for Actng / Budget	51,680,287	100.000000	369,620		369,620	93,788	463,408

Allocation Basis: Dollar amount of expenses by department
Allocation Source: Annual financial statements

**Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .4 - Detail Activity Allocations
For Department Administrator**

Activity - HR / Payroll / Benefits

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Administrator	11.00	2.461952	10,228		10,228		10,228
Information Technology	5.75	1.286929	5,347		5,347	1,469	6,815
Central Stores	0.49	0.109669	456		456	125	581
Printing & Purchasing	5.11	1.143688	4,752		4,752	1,305	6,057
Treasurer	5.28	1.181737	4,910		4,910	1,348	6,258
Building & Grounds	12.15	2.719338	11,298		11,298	3,103	14,401
Board of Commiss	9.00	2.014324	8,369		8,369	2,299	10,667
Circuit Court	8.53	1.909132	7,932		7,932	2,179	10,110
District Court	21.61	4.836616	20,094		20,094	5,519	25,613
Friend of Court	16.29	3.645927	15,147		15,147	4,160	19,308
Probate Court	7.74	1.732319	7,197		7,197	1,977	9,174
Probate Court/Ju	5.87	1.313787	5,458		5,458	1,499	6,957
Clerk	8.36	1.871083	7,774		7,774	2,135	9,909
Elections	1.20	0.268577	1,116		1,116	306	1,422
GIS	1.62	0.362578	1,506		1,506	414	1,920
Equalization	4.00	0.895255	3,719		3,719	1,022	4,741
Prosecutor	18.47	4.133841	17,175		17,175	4,717	21,892
PA Coop. Reimb.	3.00	0.671441	2,790		2,790	766	3,556
PA Victim Rights	1.96	0.438675	1,823		1,823	501	2,323
PA RHN	0.91	0.203671	846		846	232	1,079
PA Econ Crimes	1.00	0.223814	930		930	255	1,185
Register of Deed	3.85	0.861683	3,580		3,580	983	4,563
Public Defender	3.00	0.671441	2,790		2,790	766	3,556
Cooperative Ext	2.00	0.447628	1,860		1,860	511	2,371
Sheriff	38.20	8.549687	35,521		35,521	9,756	45,277
Court Bailiffs	3.26	0.729633	3,031		3,031	833	3,864
Jail	34.69	7.764100	32,257		32,257	8,860	41,117
Sheriff Animal	1.00	0.223814	930		930	255	1,185
Emergency Serv.	1.77	0.396150	1,646		1,646	452	2,098
Medical Examiner	1.62	0.362578	1,506		1,506	414	1,920
Veteran Affairs	1.25	0.279767	1,162		1,162	319	1,482
214 Sobriety	2.00	0.447628	1,860		1,860	511	2,371
217 Enhanc Court	1.00	0.223814	930		930	255	1,185
218 Drug Court	1.00	0.223814	930		930	255	1,185
221 Health	30.74	6.880036	28,584		28,584	7,851	36,435
230 Drug Testing Facility	1.34	0.299910	1,246		1,246	342	1,588
251 Drain	6.20	1.387645	5,765		5,765	1,583	7,349
253 Indigent Def	13.42	3.003581	12,479		12,479	3,427	15,906
257 Concealed Pistol	1.00	0.223814	930		930	255	1,185
261 Central Disp	18.89	4.227842	17,565		17,565	4,824	22,389
262 Comm Corr	0.13	0.029096	121		121	33	154
263 Marine Law	0.21	0.047001	195		195	54	249
280 2nd Road Pat	1.00	0.223814	930		930	255	1,185
286 Veterans Affairs	0.46	0.102954	428		428	117	545
292 C.C. Probate Juvenile	2.00	0.447628	1,860		1,860	511	2,371
292 C.C. MSC	43.53	9.742614	40,477		40,477	11,117	51,594
293 Vet's Relief	1.13	0.252910	1,051		1,051	289	1,339
296 DOA	55.12	12.336615	51,254		51,254	14,079	65,333
502 HS Bldg Oper	6.36	1.423456	5,914		5,914	1,624	7,538
547 Equalization	0.16	0.035810	149		149	41	190
552 Drain Posey	0.55	0.123098	511		511	140	652
553 Swr O&M Riga	0.23	0.051477	214		214	59	273

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .4 - Detail Activity Allocations
For Department Administrator

Activity - HR / Payroll / Benefits

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
556 Lake Arrowhe	0.22	0.049239	205		205	56	261
557 Riga Twp O&M	0.44	0.098478	409		409	112	521
558 Sewer Adrain	1.40	0.313339	1,302		1,302	358	1,659
559 Sewer Loch	1.50	0.335721	1,395		1,395	383	1,778
560 Sewer Wample	2.96	0.662489	2,752		2,752	756	3,508
563 Central Len	3.51	0.785586	3,264		3,264	896	4,160
564 Water South	0.39	0.087287	363		363	100	462
568 Mannor Farms	0.24	0.053715	223		223	61	284
573 Sewer Claytn	0.33	0.073859	307		307	84	391
574 Sewer Fairfi	0.39	0.087287	363		363	100	462
581 Airport	3.07	0.687108	2,855		2,855	784	3,639
821 Sewer R-W	5.90	1.320501	5,486		5,486	1,507	6,993
Schedule .4 Total for HR / Payroll / Benefits	446.80	100.000000	415,462		415,462	111,302	526,763

Allocation Basis: Average number of FTE employees by department
Allocation Source: Cummulative payroll register

**Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .4 - Detail Activity Allocations
For Department Administrator**

Activity - Labor Relations

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Building & Grounds	6.00	4.349402	1,573		1,573	88	1,661
District Court	10.51	7.618702	2,755		2,755	155	2,910
Friend of Court	6.83	4.951069	1,791		1,791	101	1,891
Probate Court	3.69	2.674882	967		967	54	1,022
Probate Court/Ju	4.59	3.327292	1,203		1,203	68	1,271
Sheriff	28.70	20.804642	7,524		7,524	423	7,947
Court Bailiffs	1.00	0.724900	262		262	15	277
Jail	19.97	14.476260	5,235		5,235	294	5,529
Sheriff Animal	1.00	0.724900	262		262	15	277
214 Sobriety	2.00	1.449801	524		524	29	554
217 Enhanc Court	1.00	0.724900	262		262	15	277
221 Health	1.00	0.724900	262		262	15	277
251 Drain	2.00	1.449801	524		524	29	554
253 Indigent Def	1.00	0.724900	262		262	15	277
261 Central Disp	16.71	12.113084	4,381		4,381	246	4,627
280 2nd Road Pat	1.00	0.724900	262		262	15	277
292 C.C. Probate Juvenile	2.00	1.449801	524		524	29	554
292 C.C. MSC	21.95	15.911562	5,755		5,755	323	6,078
502 HS Bldg Oper	3.00	2.174701	787		787	44	831
560 Sewer Wample	1.00	0.724900	262		262	15	277
563 Central Len	1.00	0.724900	262		262	15	277
821 Sewer R-W	2.00	1.449801	524		524	29	554
Schedule .4 Total for Labor Relations	137.95	100.000000	36,166		36,166	2,030	38,196

Allocation Basis: Number of union FTE's by department

Allocation Source: Payroll deduction register

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .4 - Detail Activity Allocations
For Department Administrator

Activity - Solid Waste

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
232 Solid Waste	100	100.000000	35,298		35,298	5,344	40,643
Schedule .4 Total for Solid Waste	100	100.000000	35,298		35,298	5,344	40,643

Allocation Basis: Direct allocation to solid waste

Allocation Source: County Administration

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .4 - Detail Activity Allocations
For Department Administrator

Activity - Airport

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
581 Airport	100	100.000000	33,785		33,785	5,113	38,898
Schedule .4 Total for Airport	100	100.000000	33,785		33,785	5,113	38,898

Allocation Basis: Direct allocation to Airport
Allocation Source: County Administration

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .4 - Detail Activity Allocations
For Department Administrator

Activity - Land Bank

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
255 Land Bank	100	100.000000	85,912		85,912	13,006	98,917
Schedule .4 Total for Land Bank	100	100.000000	85,912		85,912	13,006	98,917

Allocation Basis: Direct allocation to Land Bank

Allocation Source: N/A

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .4 - Detail Activity Allocations
For Department Administrator

Activity - Auditing

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Insurance	20	0.040635	26		26		26
Administrator	688	1.397834	892		892		892
Information Technology	637	1.294216	826		826		826
Central Stores	756	1.535992	980		980		980
Printing & Purchasing	361	0.733457	468		468		468
Treasurer	3,672	7.460534	4,760		4,760		4,760
Building & Grounds	809	1.643674	1,049		1,049		1,049
Utilities	359	0.729393	465		465		465
Board of Commiss	264	0.536378	342		342		342
Circuit Court	655	1.330787	849		849		849
District Court	1,589	3.228428	2,060		2,060		2,060
Friend of Court	742	1.507548	962		962		962
Probate Court	582	1.182470	754		754		754
Probate Court/Ju	495	1.005709	642		642		642
Circuit Court Pr	29	0.058920	38		38		38
Clerk	2,617	5.317052	3,392		3,392		3,392
Elections	330	0.670473	428		428		428
Jury Board	11	0.022349	14		14		14
GIS	218	0.442918	283		283		283
Equalization	295	0.599362	382		382		382
Prosecutor	772	1.568500	1,001		1,001		1,001
PA Coop. Reimb.	368	0.747679	477		477		477
PA Victim Rights	282	0.572949	366		366		366
PA RHN	166	0.337268	215		215		215
PA Econ Crimes	253	0.514029	328		328		328
Register of Deed	1,324	2.690018	1,716		1,716		1,716
Public Defender	633	1.286089	821		821		821
Surveyor	1	0.002032	1		1		1
Cooperative Ext	261	0.530283	338		338		338
Drain at Large	1	0.002032	1		1		1
Soil Conservatin	5	0.010159	6		6		6
Sheriff	1,402	2.848493	1,817		1,817		1,817
St. Liquor Lic.	22	0.044698	29		29		29
Court Bailiffs	417	0.847234	541		541		541
Jail	1,220	2.478718	1,581		1,581		1,581
Sheriff Animal	509	1.034153	660		660		660
Planning	14	0.028444	18		18		18
Emergency Serv.	306	0.621711	397		397		397
Transportation	6	0.012190	8		8		8
Medical Examiner	552	1.121518	716		716		716
Human Services	17	0.034540	22		22		22
Veteran Affairs	308	0.625775	399		399		399
Appro. NCA	4	0.008127	5		5		5
201 County Road	9	0.018286	12		12		12
208 Parks	229	0.465267	297		297		297
211 AG Committee	1	0.002032	1		1		1
214 Sobriety	570	1.158089	739		739		739
216 Caseload Asst.	2	0.004063	3		3		3
217 Enhanc Court	218	0.442918	283		283		283
218 Drug Court	357	0.725330	463		463		463
221 Health	5,919	12.025842	7,672		7,672		7,672
230 Drug Testing Facility	615	1.249517	797		797		797

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .4 - Detail Activity Allocations
For Department Administrator

Activity - Auditing

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
232 Solid Waste	122	0.247872	158		158		158
234 Local Emergency	4	0.008127	5		5		5
236 Crim Justic Comm Alloc	225	0.457141	292		292		292
246 Kiwanis Trail	18	0.036571	23		23		23
251 Drain	620	1.259676	804		804		804
252 MCF Millage	80	0.162539	104		104		104
253 Indigent Def	736	1.495357	954		954		954
254 Survey/Renom	21	0.042666	27		27		27
255 Land Bank	130	0.264126	169		169		169
256 ROD Automat	268	0.544505	347		347		347
257 Concealed Pistol	401	0.814726	520		520		520
258 Disaster Cont.	25	0.050793	32		32		32
260 Mobile Data	35	0.071111	45		45		45
261 Central Disp	936	1.901705	1,213		1,213		1,213
262 Comm Corr	70	0.142221	91		91		91
263 Marine Law	72	0.146285	93		93		93
264 Corr Ofc Trng	168	0.341332	218		218		218
265 Drug Forfeit	32	0.065016	41		41		41
266 Law Enforcement	50	0.101587	65		65		65
269 Law Library	43	0.087365	56		56		56
274 Homeland Sec	43	0.087365	56		56		56
280 2nd Road Pat	234	0.475426	303		303		303
284 Opioid Settlement	6	0.012190	8		8		8
285 ARP Funds	36	0.073142	47		47		47
286 Veterans Affairs	251	0.509966	325		325		325
287 Housing Rehb	20	0.040635	26		26		26
292 C.C. Probate Juvenile	304	0.617648	394		394		394
292 C.C. MSC	1,249	2.537638	1,619		1,619		1,619
293 Vet's Relief	336	0.682663	436		436		436
296 DOA	2,907	5.906256	3,768		3,768		3,768
297 FIA/C.C.	32	0.065016	41		41		41
298 Lilley	50	0.101587	65		65		65
299 Special Proj	72	0.146285	93		93		93
301 Gen Debt Serv	14	0.028444	18		18		18
355 Cambridge/Fr	12	0.024381	16		16		16
361 RWSS Plt Exp	17	0.034540	22		22		22
363 Cntrl Len Sw	22	0.044698	29		29		29
364 South Shore	12	0.024381	16		16		16
366 Jail Bldg	78	0.158475	101		101		101
401 General	4	0.008127	5		5		5
458 Adrian Twp	13	0.026413	17		17		17
459 Loch Erin Co	40	0.081269	52		52		52
475 Wamplers	12	0.024381	16		16		16
512 Med Care Fac	107	0.217396	139		139		139
502 HS Bldg Oper	829	1.684309	1,075		1,075		1,075
506 Delq Tax	31	0.062984	40		40		40
516 Delq Tax Rev	1,255	2.549828	1,627		1,627		1,627
547 Equalization	107	0.217396	139		139		139
552 Drain Posey	156	0.316951	202		202		202
553 Swr O&M Riga	205	0.416506	266		266		266
556 Lake Arrowhe	289	0.587172	375		375		375
557 Riga Twp O&M	225	0.457141	292		292		292

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .4 - Detail Activity Allocations
For Department Administrator

Activity - Auditing

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
558 Sewer Adrain	194	0.394157	251		251		251
559 Sewer Loch	190	0.386030	246		246		246
560 Sewer Wample	302	0.613584	391		391		391
561 Hayes State Park	3	0.006095	4		4		4
563 Central Len	696	1.414088	902		902		902
564 Water South	142	0.288506	184		184		184
568 Mannor Farms	193	0.392125	250		250		250
573 Sewer Claytn	105	0.213332	136		136		136
574 Sewer Fairfi	133	0.270221	172		172		172
581 Airport	1,019	2.070339	1,321		1,321		1,321
595 Jail Commiss	132	0.268189	171		171		171
597 Bus. Loan	5	0.010159	6		6		6
639 Drain Equip	120	0.243808	156		156		156
801 Drain	214	0.434791	277		277		277
802 Revolving Drain	8	0.016254	10		10		10
804 Drain Revol	61	0.123936	79		79		79
820 Chapter 20 R	127	0.258030	165		165		165
821 Sewer R-W	368	0.747679	477		477		477
823 Drain	12	0.024381	16		16		16
824 Drain	75	0.152380	97		97		97
841 Lake Level	105	0.213332	136		136		136
Other	99	0.201142	128		128		128
Schedule .4 Total for Auditing	49,219	100.000000	63,800		63,800	0	63,800

Allocation Basis: Total number of accounting transactions by department
Allocation Source: Detail account activity listing

**Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .4 - Detail Activity Allocations
For Department Administrator**

Activity - Accounting

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Building Depreciation	1	10.000000	2,545		2,545		2,545
Equipment Depr. / Expendable Equipment	1	10.000000	2,545		2,545		2,545
Insurance	1	10.000000	2,545		2,545		2,545
Administrator	1	10.000000	2,545		2,545		2,545
Information Technology	1	10.000000	2,545		2,545		2,545
Central Stores	1	10.000000	2,545		2,545		2,545
Printing & Purchasing	1	10.000000	2,545		2,545		2,545
Treasurer	1	10.000000	2,545		2,545		2,545
Building & Grounds	1	10.000000	2,545		2,545		2,545
Utilities	1	10.000000	2,545		2,545		2,545
Schedule .4 Total for Accounting	10	100.000000	25,450		25,450	0	25,450

Allocation Basis: Equal distribution to each central service department
Allocation Source: Consultant's workpapers

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .4 - Detail Activity Allocations
For Department Administrator

Activity - Accounts Payable

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Insurance	7	0.057438	46		46		46
Administrator	222	1.821613	1,457		1,457		1,457
Information Technology	264	2.166243	1,733		1,733	267	2,000
Central Stores	268	2.199065	1,759		1,759	271	2,031
Printing & Purchasing	65	0.533355	427		427	66	493
Treasurer	28	0.229753	184		184	28	212
Building & Grounds	435	3.569377	2,855		2,855	441	3,296
Utilities	327	2.683187	2,146		2,146	331	2,478
Board of Commiss	40	0.328219	263		263	40	303
Circuit Court	164	1.345696	1,076		1,076	166	1,243
District Court	150	1.230820	985		985	152	1,137
Friend of Court	89	0.730286	584		584	90	674
Probate Court	150	1.230820	985		985	152	1,137
Probate Court/Ju	150	1.230820	985		985	152	1,137
Clerk	40	0.328219	263		263	40	303
Elections	62	0.508739	407		407	63	470
Jury Board	6	0.049233	39		39	6	45
GIS	4	0.032822	26		26	4	30
Equalization	21	0.172315	138		138	21	159
Prosecutor	192	1.575449	1,260		1,260	195	1,455
PA Coop. Reimb.	99	0.812341	650		650	100	750
PA Victim Rights	19	0.155904	125		125	19	144
PA Econ Crimes	2	0.016411	13		13	2	15
Register of Deed	45	0.369246	295		295	46	341
Public Defender	80	0.656437	525		525	81	606
Surveyor	1	0.008205	7		7	1	8
Cooperative Ext	19	0.155904	125		125	19	144
Drain at Large	1	0.008205	7		7	1	8
Soil Conservatin	5	0.041027	33		33	5	38
Sheriff	541	4.439156	3,551		3,551	548	4,099
St. Liquor Lic.	2	0.016411	13		13	2	15
Court Bailiffs	27	0.221548	177		177	27	205
Jail	521	4.275047	3,420		3,420	528	3,948
Sheriff Animal	46	0.377451	302		302	47	349
Planning	14	0.114877	92		92	14	106
Emergency Serv.	69	0.566177	453		453	70	523
Transportation	6	0.049233	39		39	6	45
Medical Examiner	150	1.230820	985		985	152	1,137
Human Services	17	0.139493	112		112	17	129
Veteran Affairs	38	0.311808	249		249	38	288
Appro. NCA	4	0.032822	26		26	4	30
208 Parks	108	0.886190	709		709	109	818
214 Sobriety	68	0.557972	446		446	69	515
216 Caseload Asst.	1	0.008205	7		7	1	8
217 Enhanc Court	30	0.246164	197		197	30	227
218 Drug Court	77	0.631821	505		505	78	583
221 Health	2,131	17.485848	13,988		13,988	2,163	16,151
230 Drug Testing Facility	70	0.574383	459		459	71	530
232 Solid Waste	68	0.557972	446		446	69	515
234 Local Emergency	1	0.008205	7		7	1	8
236 Crim Justic Comm Alloc	14	0.114877	92		92	14	106
246 Kiwanis Trail	6	0.049233	39		39	6	45

**Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .4 - Detail Activity Allocations
For Department Administrator**

Activity - Accounts Payable

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
251 Drain	93	0.763108	610		610	94	705
252 MCF Millage	16	0.131287	105		105	16	121
253 Indigent Def	202	1.657504	1,326		1,326	205	1,531
254 Survey/Renom	17	0.139493	112		112	17	129
255 Land Bank	86	0.705670	565		565	87	652
256 ROD Automat	8	0.065644	52		52	8	61
257 Concealed Pistol	5	0.041027	33		33	5	38
258 Disaster Cont.	2	0.016411	13		13	2	15
260 Mobile Data	16	0.131287	105		105	16	121
261 Central Disp	274	2.248297	1,799		1,799	278	2,076
262 Comm Corr	5	0.041027	33		33	5	38
263 Marine Law	26	0.213342	171		171	26	197
264 Corr Ofc Trng	31	0.254369	203		203	31	235
265 Drug Forfeit	1	0.008205	7		7	1	8
266 Law Enforcement	44	0.361040	289		289	45	333
269 Law Library	16	0.131287	105		105	16	121
274 Homeland Sec	16	0.131287	105		105	16	121
280 2nd Road Pat	16	0.131287	105		105	16	121
284 Opioid Settlement	2	0.016411	13		13	2	15
285 ARP Funds	21	0.172315	138		138	21	159
286 Veterans Affairs	36	0.295397	236		236	36	273
287 Housing Rehb	3	0.024616	20		20	3	23
292 C.C. Probate Juvenile	76	0.623615	499		499	77	576
292 C.C. MSC	618	5.070977	4,057		4,057	626	4,683
293 Vet's Relief	19	0.155904	125		125	19	144
296 DOA	1,279	10.494790	8,395		8,395	1,296	9,691
297 FIA/C.C.	17	0.139493	112		112	17	129
298 Lilley	7	0.057438	46		46	7	53
299 Special Proj	18	0.147698	118		118	18	136
366 Jail Bldg	2	0.016411	13		13	2	15
459 Loch Erin Co	7	0.057438	46		46	7	53
512 Med Care Fac	51	0.418479	335		335	52	386
502 HS Bldg Oper	289	2.371379	1,897		1,897	293	2,190
506 Delq Tax	16	0.131287	105		105	16	121
516 Delq Tax Rev	1	0.008205	7		7	1	8
547 Equalization	42	0.344630	276		276	42	318
552 Drain Posey	72	0.590793	473		473	73	546
553 Swr O&M Riga	60	0.492328	394		394	61	455
556 Lake Arrowhe	96	0.787725	630		630	97	727
557 Riga Twp O&M	84	0.689259	551		551	85	636
558 Sewer Adrain	126	1.033889	827		827	128	955
559 Sewer Loch	105	0.861574	689		689	106	796
560 Sewer Wample	185	1.518011	1,214		1,214	187	1,402
561 Hayes State Park	3	0.024616	20		20	3	23
563 Central Len	188	1.542627	1,234		1,234	190	1,424
564 Water South	85	0.697465	558		558	86	644
568 Mannor Farms	67	0.549766	440		440	68	508
573 Sewer Claytn	43	0.352835	282		282	44	326
574 Sewer Fairfi	60	0.492328	394		394	61	455
581 Airport	256	2.100599	1,680		1,680	259	1,940
595 Jail Commiss	79	0.648232	519		519	80	599
639 Drain Equip	60	0.492328	394		394	61	455

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .4 - Detail Activity Allocations
For Department Administrator

Activity - Accounts Payable

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
820 Chapter 20 R	17	0.139493	112		112	17	129
821 Sewer R-W	187	1.534422	1,227		1,227	189	1,417
824 Drain	26	0.213342	171		171	26	197
Other	46	0.377451	302		302	47	349
Schedule .4 Total for Accounts Payable	12,187	100.000000	79,994		79,994	12,115	92,109

Allocation Basis: Number of accounts payable transactions

Allocation Source: Detail transaction history

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .4 - Detail Activity Allocations
For Department Administrator

Activity - Health Services

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Administrator	166,267.54	2.698475	86		86		86
Information Technology	102,518.21	1.663842	53		53		53
Printing & Purchasing	82,935.21	1.346015	43		43		43
Treasurer	84,792.68	1.376161	44		44		44
Building & Grounds	133,401.52	2.165069	69		69		69
Board of Commiss	68,403.67	1.110172	35		35		35
Circuit Court	168,844.52	2.740299	87		87		87
District Court	334,763.82	5.433123	173		173		173
Friend of Court	284,435.47	4.616308	147		147		147
FOC Data Proc.	108,718.69	1.764474	56		56		56
Probate Court	82,122.40	1.332823	42		42		42
Clerk	130,193.99	2.113012	67		67		67
Elections	22,365.77	0.362990	12		12		12
GIS	14,564.58	0.236379	8		8		8
Equalization	47,525.85	0.771331	25		25		25
Prosecutor	277,991.03	4.511716	144		144		144
PA Coop. Reimb.	66,752.63	1.083376	34		34		34
PA Victim Rights	40,373.64	0.655253	21		21		21
PA Econ Crimes	23,961.38	0.388886	12		12		12
Register of Deed	46,665.15	0.757362	24		24		24
Public Defender	31,015.99	0.503381	16		16		16
Cooperative Ext	16,699.83	0.271034	9		9		9
Sheriff	697,553.18	11.321095	360		360		360
St. Liquor Lic.	179.47	0.002913	0		0		0
Court Bailiffs	24,275.66	0.393987	13		13		13
Jail	538,345.48	8.737196	278		278		278
Sheriff Animal	22,820.32	0.370367	12		12		12
Emergency Serv.	23,524.34	0.381793	12		12		12
Medical Examiner	23,961.38	0.388886	12		12		12
Veteran Affairs	12,619.84	0.204816	7		7		7
208 Parks	101.84	0.001653	0		0		0
214 Sobriety	1,741.86	0.028270	1		1		1
217 Enhanc Court	472.87	0.007675	0		0		0
218 Drug Court	26,693.38	0.433226	14		14		14
221 Health	459,054.05	7.450318	237		237		237
251 Drain	383,874.20	6.230170	198		198		198
253 Indigent Def	231,351.61	3.754772	119		119		119
257 Concealed Pistol	27,254.19	0.442328	14		14		14
261 Central Disp	292,564.86	4.748245	151		151		151
264 Corr Ofc Trng	3,396.46	0.055124	2		2		2
269 Law Library	310.33	0.005037	0		0		0
280 2nd Road Pat	16,821.45	0.273007	9		9		9
286 Veterans Affairs	3,334.44	0.054117	2		2		2
292 C.C. Probate Juvenile	61,888.04	1.004426	32		32		32
292 C.C. MSC	565,567.88	9.179008	292		292		292
293 Vet's Relief	12,479.34	0.202536	6		6		6
296 DOA	315,114.38	5.114218	163		163		163
502 HS Bldg Oper	66,747.56	1.083294	34		34		34
547 Equalization	3,920.29	0.063625	2		2		2
581 Airport	10,253.83	0.166417	5		5		5
Schedule .4 Total for Health Services	6,161,536.10	100.000000	3,181		3,181	0	3,181

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .4 - Detail Activity Allocations
For Department Administrator

Activity - Health Services

Allocation Basis: Dollar amount of health insurance charges by department
Allocation Source: General Ledger

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .4 - Detail Activity Allocations
For Department Administrator

Activity - Unemployment Reimb

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Administrator	2,046.74	5.059392	(1,487)		(1,487)		(1,487)
Information Technology	1,001.89	2.476599	(728)		(728)		(728)
Printing & Purchasing	670.02	1.656240	(487)		(487)		(487)
Treasurer	592.28	1.464073	(430)		(430)		(430)
Building & Grounds	1,268.71	3.136158	(922)		(922)		(922)
Circuit Court	985.98	2.437271	(716)		(716)		(716)
District Court	2,792.94	6.903944	(2,029)		(2,029)		(2,029)
Friend of Court	2,687.21	6.642587	(1,953)		(1,953)		(1,953)
Probate Court	863.74	2.135102	(628)		(628)		(628)
Probate Court/Ju	919.87	2.273851	(668)		(668)		(668)
Clerk	1,008.74	2.493532	(733)		(733)		(733)
Elections	164.13	0.405717	(119)		(119)		(119)
GIS	222.59	0.550226	(162)		(162)		(162)
Equalization	665.16	1.644227	(483)		(483)		(483)
Prosecutor	3,331.97	8.236386	(2,421)		(2,421)		(2,421)
PA Coop. Reimb.	326.71	0.807603	(237)		(237)		(237)
PA Victim Rights	227.50	0.562363	(165)		(165)		(165)
PA RHN	95.39	0.235797	(69)		(69)		(69)
PA Econ Crimes	156.52	0.386906	(114)		(114)		(114)
Register of Deed	397.53	0.982665	(289)		(289)		(289)
Public Defender	517.80	1.279964	(376)		(376)		(376)
Cooperative Ext	219.89	0.543552	(160)		(160)		(160)
Sheriff	7,979.03	19.723581	(5,798)		(5,798)		(5,798)
St. Liquor Lic.	2.53	0.006254	(2)		(2)		(2)
Court Bailiffs	780.61	1.929611	(567)		(567)		(567)
Jail	6,732.18	16.641457	(4,892)		(4,892)		(4,892)
Sheriff Animal	150.60	0.372272	(109)		(109)		(109)
Emergency Serv.	287.45	0.710555	(209)		(209)		(209)
Medical Examiner	255.69	0.632047	(186)		(186)		(186)
Veteran Affairs	166.31	0.411106	(121)		(121)		(121)
253 Indigent Def	2,936.56	7.258962	(2,134)		(2,134)		(2,134)
Schedule .4 Total for Unemployment Reimb	40,454.27	100.000000	(29,395)		(29,395)	0	(29,395)

Allocation Basis: Dollar amount of unemployment charges by department

Allocation Source: General ledger

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .4 - Detail Activity Allocations
For Department Administrator

Activity - Worker's Comp Reimb

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Administrator	2,000.34	1.365755	(1,418)		(1,418)		(1,418)
Information Technology	979.77	0.668949	(694)		(694)		(694)
Printing & Purchasing	1,185.01	0.809079	(840)		(840)		(840)
Treasurer	697.43	0.476178	(494)		(494)		(494)
Building & Grounds	13,119.53	8.957506	(9,298)		(9,298)		(9,298)
Board of Commiss	173.87	0.118712	(123)		(123)		(123)
Circuit Court	2,354.80	1.607766	(1,669)		(1,669)		(1,669)
District Court	4,377.18	2.988569	(3,102)		(3,102)		(3,102)
Friend of Court	4,325.81	2.953495	(3,066)		(3,066)		(3,066)
Probate Court	1,198.69	0.818419	(850)		(850)		(850)
Probate Court/Ju	2,676.19	1.827199	(1,897)		(1,897)		(1,897)
Clerk	1,105.26	0.754629	(783)		(783)		(783)
Elections	160.77	0.109768	(114)		(114)		(114)
GIS	218.60	0.149252	(155)		(155)		(155)
Equalization	1,092.90	0.746190	(775)		(775)		(775)
Prosecutor	3,022.30	2.063509	(2,142)		(2,142)		(2,142)
PA Coop. Reimb.	279.41	0.190770	(198)		(198)		(198)
PA Victim Rights	222.53	0.151935	(158)		(158)		(158)
PA RHN	93.30	0.063702	(66)		(66)		(66)
PA Econ Crimes	153.12	0.104544	(109)		(109)		(109)
Register of Deed	500.70	0.341859	(355)		(355)		(355)
Public Defender	389.96	0.266250	(276)		(276)		(276)
Cooperative Ext	215.11	0.146869	(152)		(152)		(152)
Sheriff	51,582.83	35.218753	(36,558)		(36,558)		(36,558)
St. Liquor Lic.	16.71	0.011409	(12)		(12)		(12)
Court Bailiffs	4,992.57	3.408733	(3,538)		(3,538)		(3,538)
Jail	43,491.44	29.694268	(30,823)		(30,823)		(30,823)
Sheriff Animal	1,776.61	1.213000	(1,259)		(1,259)		(1,259)
Emergency Serv.	472.48	0.322591	(335)		(335)		(335)
Medical Examiner	440.37	0.300668	(312)		(312)		(312)
Veteran Affairs	162.59	0.111010	(115)		(115)		(115)
232 Solid Waste	10.15	0.006930	(7)		(7)		(7)
253 Indigent Def	2,912.34	1.988433	(2,064)		(2,064)		(2,064)
269 Law Library	3.89	0.002656	(3)		(3)		(3)
286 Veterans Affairs	59.53	0.040645	(42)		(42)		(42)
Schedule .4 Total for Worker's Comp Reimb	146,464.09	100.000000	(103,802)		(103,802)	0	(103,802)

Allocation Basis: Dollar amount of workers comp charges by department
Allocation Source: General Ledger

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .4 - Detail Activity Allocations
For Department Administrator

Activity - Retirement Reimb

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Administrator	95,523.76	3.048933	(1,262)		(1,262)		(1,262)
Information Technology	46,753.95	1.492295	(617)		(617)		(617)
Central Stores	1,893.16	0.060426	(25)		(25)		(25)
Printing & Purchasing	30,839.74	0.984345	(407)		(407)		(407)
Treasurer	38,136.21	1.217234	(504)		(504)		(504)
Building & Grounds	58,933.43	1.881041	(778)		(778)		(778)
Board of Commiss	15,599.04	0.497891	(206)		(206)		(206)
Circuit Court	43,899.31	1.401181	(580)		(580)		(580)
District Court	129,900.48	4.146171	(1,716)		(1,716)		(1,716)
Friend of Court	123,787.16	3.951046	(1,635)		(1,635)		(1,635)
Probate Court	39,943.20	1.274909	(528)		(528)		(528)
Probate Court/Ju	43,145.37	1.377116	(570)		(570)		(570)
Clerk	55,520.49	1.772106	(733)		(733)		(733)
Elections	7,738.80	0.247007	(102)		(102)		(102)
GIS	10,389.36	0.331608	(137)		(137)		(137)
Equalization	31,033.54	0.990530	(410)		(410)		(410)
Prosecutor	174,251.06	5.561756	(2,301)		(2,301)		(2,301)
PA Coop. Reimb.	15,249.36	0.486730	(201)		(201)		(201)
PA Victim Rights	10,613.76	0.338771	(140)		(140)		(140)
PA RHN	4,454.27	0.142172	(59)		(59)		(59)
PA Econ Crimes	7,305.69	0.233183	(96)		(96)		(96)
Register of Deed	28,496.14	0.909541	(376)		(376)		(376)
Public Defender	24,166.51	0.771348	(319)		(319)		(319)
Cooperative Ext	10,257.31	0.327393	(135)		(135)		(135)
Sheriff	389,130.32	12.420286	(5,139)		(5,139)		(5,139)
St. Liquor Lic.	118.61	0.003786	(2)		(2)		(2)
Court Bailiffs	9,026.54	0.288110	(119)		(119)		(119)
Jail	314,274.40	10.031029	(4,151)		(4,151)		(4,151)
Sheriff Animal	7,030.35	0.224395	(93)		(93)		(93)
Emergency Serv.	13,419.28	0.428317	(177)		(177)		(177)
Medical Examiner	11,772.77	0.375764	(155)		(155)		(155)
Veteran Affairs	7,496.80	0.239283	(99)		(99)		(99)
208 Parks	275.44	0.008792	(4)		(4)		(4)
214 Sobriety	8,288.86	0.264564	(109)		(109)		(109)
217 Enhanc Court	4,976.94	0.158854	(66)		(66)		(66)
218 Drug Court	7,345.53	0.234455	(97)		(97)		(97)
221 Health	216,388.41	6.906698	(2,858)		(2,858)		(2,858)
232 Solid Waste	491.51	0.015688	(6)		(6)		(6)
251 Drain	177,121.88	5.653387	(2,339)		(2,339)		(2,339)
253 Indigent Def	135,252.24	4.316989	(1,786)		(1,786)		(1,786)
257 Concealed Pistol	5,873.04	0.187456	(78)		(78)		(78)
261 Central Disp	153,173.80	4.889010	(2,023)		(2,023)		(2,023)
264 Corr Ofc Trng	1,875.60	0.059866	(25)		(25)		(25)
269 Law Library	188.44	0.006015	(2)		(2)		(2)
280 2nd Road Pat	7,291.89	0.232743	(96)		(96)		(96)
286 Veterans Affairs	2,840.87	0.090675	(38)		(38)		(38)
292 C.C. Probate Juvenile	19,449.58	0.620793	(257)		(257)		(257)
292 C.C. MSC	298,625.76	9.531555	(3,944)		(3,944)		(3,944)
293 Vet's Relief	6,849.18	0.218613	(90)		(90)		(90)
296 DOA	240,085.12	7.663051	(3,171)		(3,171)		(3,171)
502 HS Bldg Oper	31,220.54	0.996499	(412)		(412)		(412)
547 Equalization	575.33	0.018363	(8)		(8)		(8)

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .4 - Detail Activity Allocations
For Department Administrator

Activity - Retirement Reimb

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
581 Airport	14,732.43	0.470231	(195)		(195)		(195)
Schedule .4 Total for Retirement Reimb	3,133,022.56	100.000000	(41,378)		(41,378)	0	(41,378)

Allocation Basis: Dollar amount of retirement charges by department

Allocation Source: General Ledger

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .5 - Allocation Summary
For Department Administrator

Receiving Department	Total	County Admin	Actng / Budget	HR / Payroll / Benefits	Labor Relations
Building Depreciation	2,545	0	0	0	0
Equipment Depr. / Expendable Equipment	2,545	0	0	0	0
Insurance	10,153	4,432	3,104	0	0
Administrator	47,945	21,704	15,199	10,228	0
Information Technology	35,525	14,217	11,108	6,815	0
Central Stores	6,111	0	0	581	0
Printing & Purchasing	17,527	5,421	4,235	6,057	0
Treasurer	24,426	6,756	5,279	6,258	0
Building & Grounds	29,390	9,750	7,618	14,401	1,661
Utilities	17,846	6,938	5,420	0	0
Board of Commiss	15,955	2,771	2,165	10,667	0
Circuit Court	25,960	9,339	7,297	10,110	0
District Court	59,039	19,083	14,910	25,613	2,910
Friend of Court	46,668	17,032	13,307	19,308	1,891
FOC Data Proc.	56	0	0	0	0
Probate Court	24,650	8,154	6,371	9,174	1,022
Probate Court/Ju	18,646	6,610	5,164	6,957	1,271
Circuit Court Pr	111	41	32	0	0
Clerk	25,151	7,708	6,022	9,909	0
Elections	5,122	1,755	1,371	1,422	0
Jury Board	113	30	23	0	0
GIS	5,997	2,364	1,847	1,920	0
Equalization	10,485	3,843	3,003	4,741	0
Prosecutor	59,843	23,700	18,517	21,892	0
PA Coop. Reimb.	9,478	2,974	2,323	3,556	0
PA Victim Rights	5,357	1,666	1,301	2,323	0
PA RHN	1,903	451	352	1,079	0
PA Econ Crimes	3,158	1,087	849	1,185	0
Register of Deed	12,152	3,665	2,863	4,563	0
Public Defender	12,811	4,931	3,853	3,556	0
Surveyor	68	33	26	0	0
Cooperative Ext	7,655	2,942	2,299	2,371	0
Drain at Large	9	0	0	0	0
Soil Conservatin	881	470	367	0	0
Sheriff	113,581	57,022	44,553	45,277	7,947
St. Liquor Lic.	28	0	0	0	0
Court Bailiffs	8,807	4,566	3,567	3,864	277
Jail	115,019	57,502	44,929	41,117	5,529
Sheriff Animal	3,375	1,322	1,033	1,185	277
Planning	641	290	227	0	0
Emergency Serv.	6,034	2,091	1,634	2,098	0
Transportation	53	0	0	0	0
Medical Examiner	15,477	6,931	5,415	1,920	0
Human Services	401	140	110	0	0
Veteran Affairs	11,282	5,301	4,141	1,482	0
Appro. NCA	35	0	0	0	0
201 County Road	12	0	0	0	0
208 Parks	1,812	393	307	0	0
211 AG Committee	1	0	0	0	0
214 Sobriety	7,057	1,677	1,310	2,371	554
216 Caseload Asst.	71	34	27	0	0
217 Enhanc Court	3,141	693	542	1,185	277

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .5 - Allocation Summary
For Department Administrator

Receiving Department	Total	County Admin	Actng / Budget	HR / Payroll / Benefits	Labor Relations
218 Drug Court	6,484	2,434	1,902	1,185	0
221 Health	130,935	40,992	32,028	36,435	277
230 Drug Testing Facility	4,652	975	762	1,588	0
232 Solid Waste	43,286	1,114	870	0	0
234 Local Emergency	15	1	1	0	0
236 Crim Justic Comm Alloc	398	0	0	0	0
246 Kiwanis Trail	180	63	49	0	0
251 Drain	50,786	24,429	19,087	7,349	554
252 MCF Millage	225	0	0	0	0
253 Indigent Def	51,678	21,824	17,052	15,906	277
254 Survey/Renom	1,618	821	641	0	0
255 Land Bank	99,737	0	0	0	0
256 ROD Automat	1,170	428	334	0	0
257 Concealed Pistol	3,461	1,000	782	1,185	0
258 Disaster Cont.	48	0	0	0	0
260 Mobile Data	582	233	182	0	0
261 Central Disp	79,716	28,789	22,493	22,389	4,627
262 Comm Corr	359	43	34	154	0
263 Marine Law	889	196	153	249	0
264 Corr Ofc Trng	1,472	585	457	0	0
265 Drug Forfeit	55	3	3	0	0
266 Law Enforcement	1,323	519	405	0	0
269 Law Library	1,011	471	368	0	0
274 Homeland Sec	1,830	928	725	0	0
280 2nd Road Pat	3,790	1,118	873	1,185	277
284 Opioid Settlement	23	0	0	0	0
285 ARP Funds	16,076	8,909	6,961	0	0
286 Veterans Affairs	2,450	778	608	545	0
287 Housing Rehb	49	0	0	0	0
292 C.C. Probate Juvenile	3,669	0	0	2,371	554
292 C.C. MSC	161,272	56,671	44,279	51,594	6,078
293 Vet's Relief	3,884	1,150	899	1,339	0
296 DOA	166,480	50,915	39,781	65,333	0
297 FIA/C.C.	2,747	1,447	1,130	0	0
298 Lilley	323	115	90	0	0
299 Special Proj	695	261	204	0	0
301 Gen Debt Serv	18	0	0	0	0
355 Cambridge/Fr	16	0	0	0	0
361 RWSS Plt Exp	22	0	0	0	0
363 Cntrl Len Sw	29	0	0	0	0
364 South Shore	16	0	0	0	0
366 Jail Bldg	116	0	0	0	0
401 General	5	0	0	0	0
458 Adrian Twp	17	0	0	0	0
459 Loch Erin Co	105	0	0	0	0
475 Wamplers	16	0	0	0	0
512 Med Care Fac	525	0	0	0	0
502 HS Bldg Oper	27,756	9,263	7,238	7,538	831
506 Delq Tax	170	5	4	0	0
516 Delq Tax Rev	1,634	0	0	0	0
547 Equalization	2,278	919	718	190	0
552 Drain Posey	1,400	0	0	652	0

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .5 - Allocation Summary
For Department Administrator

Receiving Department	Total	County Admin	Actng / Budget	HR / Payroll / Benefits	Labor Relations
553 Swr O&M Riga	993	0	0	273	0
556 Lake Arrowhe	1,363	0	0	261	0
557 Riga Twp O&M	1,450	0	0	521	0
558 Sewer Adrain	2,865	0	0	1,659	0
559 Sewer Loch	2,820	0	0	1,778	0
560 Sewer Wample	5,578	0	0	3,508	277
561 Hayes State Park	27	0	0	0	0
563 Central Len	6,764	0	0	4,160	277
564 Water South	1,290	0	0	462	0
568 Mannor Farms	1,042	0	0	284	0
573 Sewer Claytn	853	0	0	391	0
574 Sewer Fairfi	1,089	0	0	462	0
581 Airport	60,322	8,260	6,454	3,639	0
595 Jail Commiss	4,909	2,324	1,816	0	0
597 Bus. Loan	12	3	2	0	0
639 Drain Equip	610	0	0	0	0
801 Drain	277	0	0	0	0
802 Revolving Drain	10	0	0	0	0
804 Drain Revol	79	0	0	0	0
820 Chapter 20 R	293	0	0	0	0
821 Sewer R-W	9,441	0	0	6,993	554
823 Drain	16	0	0	0	0
824 Drain	294	0	0	0	0
841 Lake Level	136	0	0	0	0
Other	477	0	0	0	0
Direct Bill	0	0	0	0	0
Total	1,812,605	595,814	463,408	526,763	38,196

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .5 - Allocation Summary
For Department Administrator

Receiving Department	Solid Waste	Airport	Land Bank	Auditing	Accounting
Building Depreciation	0	0	0	0	2,545
Equipment Depr. / Expendable Equipment	0	0	0	0	2,545
Insurance	0	0	0	26	2,545
Administrator	0	0	0	892	2,545
Information Technology	0	0	0	826	2,545
Central Stores	0	0	0	980	2,545
Printing & Purchasing	0	0	0	468	2,545
Treasurer	0	0	0	4,760	2,545
Building & Grounds	0	0	0	1,049	2,545
Utilities	0	0	0	465	2,545
Board of Commiss	0	0	0	342	0
Circuit Court	0	0	0	849	0
District Court	0	0	0	2,060	0
Friend of Court	0	0	0	962	0
FOC Data Proc.	0	0	0	0	0
Probate Court	0	0	0	754	0
Probate Court/Ju	0	0	0	642	0
Circuit Court Pr	0	0	0	38	0
Clerk	0	0	0	3,392	0
Elections	0	0	0	428	0
Jury Board	0	0	0	14	0
GIS	0	0	0	283	0
Equalization	0	0	0	382	0
Prosecutor	0	0	0	1,001	0
PA Coop. Reimb.	0	0	0	477	0
PA Victim Rights	0	0	0	366	0
PA RHN	0	0	0	215	0
PA Econ Crimes	0	0	0	328	0
Register of Deed	0	0	0	1,716	0
Public Defender	0	0	0	821	0
Surveyor	0	0	0	1	0
Cooperative Ext	0	0	0	338	0
Drain at Large	0	0	0	1	0
Soil Conservatin	0	0	0	6	0
Sheriff	0	0	0	1,817	0
St. Liquor Lic.	0	0	0	29	0
Court Bailiffs	0	0	0	541	0
Jail	0	0	0	1,581	0
Sheriff Animal	0	0	0	660	0
Planning	0	0	0	18	0
Emergency Serv.	0	0	0	397	0
Transportation	0	0	0	8	0
Medical Examiner	0	0	0	716	0
Human Services	0	0	0	22	0
Veteran Affairs	0	0	0	399	0
Appro. NCA	0	0	0	5	0
201 County Road	0	0	0	12	0
208 Parks	0	0	0	297	0
211 AG Committee	0	0	0	1	0
214 Sobriety	0	0	0	739	0
216 Caseload Asst.	0	0	0	3	0
217 Enhanc Court	0	0	0	283	0

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .5 - Allocation Summary
For Department Administrator

Receiving Department	Solid Waste	Airport	Land Bank	Auditing	Accounting
218 Drug Court	0	0	0	463	0
221 Health	0	0	0	7,672	0
230 Drug Testing Facility	0	0	0	797	0
232 Solid Waste	40,643	0	0	158	0
234 Local Emergency	0	0	0	5	0
236 Crim Justic Comm Alloc	0	0	0	292	0
246 Kiwanis Trail	0	0	0	23	0
251 Drain	0	0	0	804	0
252 MCF Millage	0	0	0	104	0
253 Indigent Def	0	0	0	954	0
254 Survey/Renom	0	0	0	27	0
255 Land Bank	0	0	98,917	169	0
256 ROD Automat	0	0	0	347	0
257 Concealed Pistol	0	0	0	520	0
258 Disaster Cont.	0	0	0	32	0
260 Mobile Data	0	0	0	45	0
261 Central Disp	0	0	0	1,213	0
262 Comm Corr	0	0	0	91	0
263 Marine Law	0	0	0	93	0
264 Corr Ofc Trng	0	0	0	218	0
265 Drug Forfeit	0	0	0	41	0
266 Law Enforcement	0	0	0	65	0
269 Law Library	0	0	0	56	0
274 Homeland Sec	0	0	0	56	0
280 2nd Road Pat	0	0	0	303	0
284 Opioid Settlement	0	0	0	8	0
285 ARP Funds	0	0	0	47	0
286 Veterans Affairs	0	0	0	325	0
287 Housing Rehb	0	0	0	26	0
292 C.C. Probate Juvenile	0	0	0	394	0
292 C.C. MSC	0	0	0	1,619	0
293 Vet's Relief	0	0	0	436	0
296 DOA	0	0	0	3,768	0
297 FIA/C.C.	0	0	0	41	0
298 Lilley	0	0	0	65	0
299 Special Proj	0	0	0	93	0
301 Gen Debt Serv	0	0	0	18	0
355 Cambridge/Fr	0	0	0	16	0
361 RWSS Plt Exp	0	0	0	22	0
363 Cntrl Len Sw	0	0	0	29	0
364 South Shore	0	0	0	16	0
366 Jail Bldg	0	0	0	101	0
401 General	0	0	0	5	0
458 Adrian Twp	0	0	0	17	0
459 Loch Erin Co	0	0	0	52	0
475 Wamplers	0	0	0	16	0
512 Med Care Fac	0	0	0	139	0
502 HS Bldg Oper	0	0	0	1,075	0
506 Delq Tax	0	0	0	40	0
516 Delq Tax Rev	0	0	0	1,627	0
547 Equalization	0	0	0	139	0
552 Drain Posey	0	0	0	202	0

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .5 - Allocation Summary
For Department Administrator

Receiving Department	Solid Waste	Airport	Land Bank	Auditing	Accounting
553 Swr O&M Riga	0	0	0	266	0
556 Lake Arrowhe	0	0	0	375	0
557 Riga Twp O&M	0	0	0	292	0
558 Sewer Adrain	0	0	0	251	0
559 Sewer Loch	0	0	0	246	0
560 Sewer Wample	0	0	0	391	0
561 Hayes State Park	0	0	0	4	0
563 Central Len	0	0	0	902	0
564 Water South	0	0	0	184	0
568 Mannor Farms	0	0	0	250	0
573 Sewer Claytn	0	0	0	136	0
574 Sewer Fairfi	0	0	0	172	0
581 Airport	0	38,898	0	1,321	0
595 Jail Commiss	0	0	0	171	0
597 Bus. Loan	0	0	0	6	0
639 Drain Equip	0	0	0	156	0
801 Drain	0	0	0	277	0
802 Revolving Drain	0	0	0	10	0
804 Drain Revol	0	0	0	79	0
820 Chapter 20 R	0	0	0	165	0
821 Sewer R-W	0	0	0	477	0
823 Drain	0	0	0	16	0
824 Drain	0	0	0	97	0
841 Lake Level	0	0	0	136	0
Other	0	0	0	128	0
Direct Bill	0	0	0	0	0
Total	40,643	38,898	98,917	63,800	25,450

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .5 - Allocation Summary
For Department Administrator

Receiving Department	Accounts Payable	Health Services	Unemployment Reimb	Worker's Comp Reimb	Retirement Reimb
Building Depreciation	0	0	0	0	0
Equipment Depr. / Expendable Equipment	0	0	0	0	0
Insurance	46	0	0	0	0
Administrator	1,457	86	(1,487)	(1,418)	(1,262)
Information Technology	2,000	53	(728)	(694)	(617)
Central Stores	2,031	0	0	0	(25)
Printing & Purchasing	493	43	(487)	(840)	(407)
Treasurer	212	44	(430)	(494)	(504)
Building & Grounds	3,296	69	(922)	(9,298)	(778)
Utilities	2,478	0	0	0	0
Board of Commiss	303	35	0	(123)	(206)
Circuit Court	1,243	87	(716)	(1,669)	(580)
District Court	1,137	173	(2,029)	(3,102)	(1,716)
Friend of Court	674	147	(1,953)	(3,066)	(1,635)
FOC Data Proc.	0	56	0	0	0
Probate Court	1,137	42	(628)	(850)	(528)
Probate Court/Ju	1,137	0	(668)	(1,897)	(570)
Circuit Court Pr	0	0	0	0	0
Clerk	303	67	(733)	(783)	(733)
Elections	470	12	(119)	(114)	(102)
Jury Board	45	0	0	0	0
GIS	30	8	(162)	(155)	(137)
Equalization	159	25	(483)	(775)	(410)
Prosecutor	1,455	144	(2,421)	(2,142)	(2,301)
PA Coop. Reimb.	750	34	(237)	(198)	(201)
PA Victim Rights	144	21	(165)	(158)	(140)
PA RHN	0	0	(69)	(66)	(59)
PA Econ Crimes	15	12	(114)	(109)	(96)
Register of Deed	341	24	(289)	(355)	(376)
Public Defender	606	16	(376)	(276)	(319)
Surveyor	8	0	0	0	0
Cooperative Ext	144	9	(160)	(152)	(135)
Drain at Large	8	0	0	0	0
Soil Conservatin	38	0	0	0	0
Sheriff	4,099	360	(5,798)	(36,558)	(5,139)
St. Liquor Lic.	15	0	(2)	(12)	(2)
Court Bailiffs	205	13	(567)	(3,538)	(119)
Jail	3,948	278	(4,892)	(30,823)	(4,151)
Sheriff Animal	349	12	(109)	(1,259)	(93)
Planning	106	0	0	0	0
Emergency Serv.	523	12	(209)	(335)	(177)
Transportation	45	0	0	0	0
Medical Examiner	1,137	12	(186)	(312)	(155)
Human Services	129	0	0	0	0
Veteran Affairs	288	7	(121)	(115)	(99)
Appro. NCA	30	0	0	0	0
201 County Road	0	0	0	0	0
208 Parks	818	0	0	0	(4)
211 AG Committee	0	0	0	0	0
214 Sobriety	515	1	0	0	(109)
216 Caseload Asst.	8	0	0	0	0
217 Enhanc Court	227	0	0	0	(66)

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .5 - Allocation Summary
For Department Administrator

Receiving Department	Accounts Payable	Health Services	Unemployment Reimb	Worker's Comp Reimb	Retirement Reimb
218 Drug Court	583	14	0	0	(97)
221 Health	16,151	237	0	0	(2,858)
230 Drug Testing Facility	530	0	0	0	0
232 Solid Waste	515	0	0	(7)	(6)
234 Local Emergency	8	0	0	0	0
236 Crim Justic Comm Alloc	106	0	0	0	0
246 Kiwanis Trail	45	0	0	0	0
251 Drain	705	198	0	0	(2,339)
252 MCF Millage	121	0	0	0	0
253 Indigent Def	1,531	119	(2,134)	(2,064)	(1,786)
254 Survey/Renom	129	0	0	0	0
255 Land Bank	652	0	0	0	0
256 ROD Automat	61	0	0	0	0
257 Concealed Pistol	38	14	0	0	(78)
258 Disaster Cont.	15	0	0	0	0
260 Mobile Data	121	0	0	0	0
261 Central Disp	2,076	151	0	0	(2,023)
262 Comm Corr	38	0	0	0	0
263 Marine Law	197	0	0	0	0
264 Corr Ofc Trng	235	2	0	0	(25)
265 Drug Forfeit	8	0	0	0	0
266 Law Enforcement	333	0	0	0	0
269 Law Library	121	0	0	(3)	(2)
274 Homeland Sec	121	0	0	0	0
280 2nd Road Pat	121	9	0	0	(96)
284 Opioid Settlement	15	0	0	0	0
285 ARP Funds	159	0	0	0	0
286 Veterans Affairs	273	2	0	(42)	(38)
287 Housing Rehb	23	0	0	0	0
292 C.C. Probate Juvenile	576	32	0	0	(257)
292 C.C. MSC	4,683	292	0	0	(3,944)
293 Vet's Relief	144	6	0	0	(90)
296 DOA	9,691	163	0	0	(3,171)
297 FIA/C.C.	129	0	0	0	0
298 Lilley	53	0	0	0	0
299 Special Proj	136	0	0	0	0
301 Gen Debt Serv	0	0	0	0	0
355 Cambridge/Fr	0	0	0	0	0
361 RWSS Plt Exp	0	0	0	0	0
363 Cntrl Len Sw	0	0	0	0	0
364 South Shore	0	0	0	0	0
366 Jail Bldg	15	0	0	0	0
401 General	0	0	0	0	0
458 Adrian Twp	0	0	0	0	0
459 Loch Erin Co	53	0	0	0	0
475 Wamplers	0	0	0	0	0
512 Med Care Fac	386	0	0	0	0
502 HS Bldg Oper	2,190	34	0	0	(412)
506 Delq Tax	121	0	0	0	0
516 Delq Tax Rev	8	0	0	0	0
547 Equalization	318	2	0	0	(8)
552 Drain Posey	546	0	0	0	0

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .5 - Allocation Summary
For Department Administrator

Receiving Department	Accounts Payable	Health Services	Unemployment Reimb	Worker's Comp Reimb	Retirement Reimb
553 Swr O&M Riga	455	0	0	0	0
556 Lake Arrowhe	727	0	0	0	0
557 Riga Twp O&M	636	0	0	0	0
558 Sewer Adrain	955	0	0	0	0
559 Sewer Loch	796	0	0	0	0
560 Sewer Wample	1,402	0	0	0	0
561 Hayes State Park	23	0	0	0	0
563 Central Len	1,424	0	0	0	0
564 Water South	644	0	0	0	0
568 Mannor Farms	508	0	0	0	0
573 Sewer Claytn	326	0	0	0	0
574 Sewer Fairfi	455	0	0	0	0
581 Airport	1,940	5	0	0	(195)
595 Jail Commiss	599	0	0	0	0
597 Bus. Loan	0	0	0	0	0
639 Drain Equip	455	0	0	0	0
801 Drain	0	0	0	0	0
802 Revolving Drain	0	0	0	0	0
804 Drain Revol	0	0	0	0	0
820 Chapter 20 R	129	0	0	0	0
821 Sewer R-W	1,417	0	0	0	0
823 Drain	0	0	0	0	0
824 Drain	197	0	0	0	0
841 Lake Level	0	0	0	0	0
Other	349	0	0	0	0
Direct Bill	0	0	0	0	0
Total	92,109	3,181	(29,395)	(103,802)	(41,378)

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .1 - Nature and Extent of Services
For Department Information Technology

The Data Processing department is responsible for overseeing the information technology support necessary for county departments to operate efficiently and effectively. The cost included in this schedule includes county employee related expenses as well as consulting services related to specific applications. Those individuals that spend 100% of their time related to a specific activity have been assigned to their respective activity. If an individual is split between 2 or more activities, a time and effort summary was used to distribute the appropriate percentage of effort between the benefiting activities. The costs included in this schedule have been allocated as follows.

Network/Technical Support – this activity identifies the costs of maintaining and updating computer hardware and software associated with the county network and common applications necessary for all user departments. The basis of allocation is the number of assigned PCs by benefiting department.

New World System – this activity includes costs associated with the new accounting and law enforcement system. The portion related to the financial system was allocated to the Administrator’s office for redistribution. The basis of allocation is the dollar amount of system costs by benefiting department. The portion related to 911 Operations is charged directly to the benefiting department.

Specific Services – this function identifies the costs related to specific consulting services related to certain departments. The costs related to the courts system was distributed equally between Circuit, District, and Probate Court.

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .1 - Nature and Extent of Services
For Department Information Technology

Phone System - this activity identifies the costs associated with the telephone system and is allocated based on the number of telephone lines by department.

This department receives allocations from other central 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.

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .2 - Costs To Be Allocated
For Department Information Technology

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,225,912			1,225,912
Deductions:				
Equipment	0			
Total Deductions:	<u>0</u>			0
Cost Adjustments:				
Misc Reimb	-83,687			
Total Departmental Cost Adjustments:	<u>-83,687</u>			-83,687
Inbound Costs:				
Building Depreciation	4,271	74	4,345	
Equipment Depr. / Expendable Equipment	212,807	1,599	214,406	
Insurance	4,052	243	4,295	
Administrator	29,751	5,774	35,525	
Information Technology		91,505	91,505	
Printing & Purchasing		25,923	25,923	
Treasurer		3,877	3,877	
Building & Grounds		11,845	11,845	
Utilities		10,575	10,575	
Total Allocated Additions:	<u>250,881</u>	<u>151,414</u>	402,295	402,295
Total To Be Allocated:	<u>1,393,106</u>	<u>151,414</u>		<u>1,544,520</u>

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .3 - Costs Allocated By Activity
For Department Information Technology

	Total	G&A	Network/Tech	New World Sys	Specific Serv
Wages & Benefits					
SALARIES & WAGES	333,911	0	333,911	0	0
FRINGE BENEFITS	188,236	0	188,236	0	0
Other Expense & Cost					
Supplies	1,178	0	1,178	0	0
Computer Supplies	1,878	0	1,878	0	0
Prof & Contractual	9,416	0	9,416	0	0
Other Services	449	0	449	0	0
Software	4,072	0	4,072	0	0
Communications	17,259	0	17,259	0	0
Expendable Equip	5,287	0	5,287	0	0
Service Contracts	4,198	0	4,198	0	0
Audit Adjustment	0	0	0	0	0
*Equipment	0	0	0	0	0
Communications Div 245	51,626	0	5,580	0	0
Service Contracts Div 241	608,402	0	310,745	142,894	154,763
Departmental Total					
Expenditures Per Financial Statement	1,225,912				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Misc Reimb	(83,687)	0	(83,687)	0	0
Functional Cost					
	1,142,225	0	798,522	142,894	154,763
Allocation Step 1					
Inbound - Equipment Depr. / Expendable Equipment: Equipment Depr.	33,731	0	33,731	0	0
Inbound - Equipment Depr. / Expendable Equipment: Expendable Eq.	179,076	0	179,076	0	0
Inbound - All Others	38,074	0	38,074	0	0
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	1,393,106	0	1,049,403	142,894	154,763
Allocation Step 2					
Inbound - Equipment Depr. / Expendable Equipment: Equipment Depr.	1,002	0	1,002	0	0
Inbound - Equipment Depr. / Expendable Equipment: Expendable Eq.	597	0	597	0	0
Inbound - All Others	149,815	0	149,815	0	0
2nd Allocation	151,414	0	151,414	0	0
Total For Information Technology					
Schedule .3 Total	1,544,520	0	1,200,817	142,894	154,763

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .3 - Costs Allocated By Activity
For Department Information Technology

Phone System

<hr/>	
Wages & Benefits	
SALARIES & WAGES	0
FRINGE BENEFITS	0
Other Expense & Cost	
Supplies	0
Computer Supplies	0
Prof & Contractual	0
Other Services	0
Software	0
Communications	0
Expendable Equip	0
Service Contracts	0
Audit Adjustment	0
*Equipment	0
Communications Div 245	46,046
Service Contracts Div 241	0
Departmental Total	
Expenditures Per Financial Statement	
Deductions	
*Total Disallowed Costs	0
Cost Adjustments	
Misc Reimb	0
Functional Cost	46,046
Allocation Step 1	
Inbound - Equipment Depr. / Expendable Equipment: Equipment Depr.	0
Inbound - Equipment Depr. / Expendable Equipment: Expendable Eq.	0
Inbound - All Others	0
Reallocate Admin Costs	0
Unallocated Costs	0
1st Allocation	46,046
Allocation Step 2	
Inbound - Equipment Depr. / Expendable Equipment: Equipment Depr.	0
Inbound - Equipment Depr. / Expendable Equipment: Expendable Eq.	0
Inbound - All Others	0
2nd Allocation	0
Total For Information Technology	
Schedule .3 Total	46,046

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .4 - Detail Activity Allocations
For Department Information Technology

Activity - Network/Tech

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Administrator	15	2.525253	26,500		26,500		26,500
Information Technology	21	3.535354	37,100		37,100		37,100
Central Stores	1	0.168350	1,767		1,767	271	2,038
Printing & Purchasing	6	1.010101	10,600		10,600	1,628	12,228
Treasurer	8	1.346801	14,133		14,133	2,171	16,304
Building & Grounds	21	3.535354	37,100		37,100	5,698	42,798
Board of Commiss	6	1.010101	10,600		10,600	1,628	12,228
Circuit Court	15	2.525253	26,500		26,500	4,070	30,570
District Court	36	6.060606	63,600		63,600	9,769	73,369
FOC Data Proc.	22	3.703704	38,867		38,867	5,970	44,836
Probate Court	17	2.861953	30,033		30,033	4,613	34,646
Probate Court/Ju	13	2.188552	22,967		22,967	3,528	26,494
Clerk	10	1.683502	17,667		17,667	2,713	20,380
GIS	1	0.168350	1,767		1,767	271	2,038
Equalization	11	1.851852	19,433		19,433	2,985	22,418
Prosecutor	29	4.882155	51,233		51,233	7,869	59,103
PA Victim Rights	2	0.336700	3,533		3,533	543	4,076
PA RHN	1	0.168350	1,767		1,767	271	2,038
PA Econ Crimes	1	0.168350	1,767		1,767	271	2,038
Register of Deed	9	1.515152	15,900		15,900	2,442	18,342
Public Defender	4	0.673401	7,067		7,067	1,085	8,152
Sheriff	34	5.723906	60,067		60,067	9,226	69,293
Court Bailiffs	2	0.336700	3,533		3,533	543	4,076
Jail	23	3.872054	40,633		40,633	6,241	46,875
Sheriff Animal	1	0.168350	1,767		1,767	271	2,038
Emergency Serv.	22	3.703704	38,867		38,867	5,970	44,836
Medical Examiner	14	2.356902	24,733		24,733	3,799	28,532
Veteran Affairs	3	0.505051	5,300		5,300	814	6,114
214 Sobriety	1	0.168350	1,767		1,767	271	2,038
217 Enhanc Court	1	0.168350	1,767		1,767	271	2,038
218 Drug Court	1	0.168350	1,767		1,767	271	2,038
221 Health	57	9.595960	100,700		100,700	15,467	116,167
232 Solid Waste	1	0.168350	1,767		1,767	271	2,038
251 Drain	11	1.851852	19,433		19,433	2,985	22,418
253 Indigent Def	18	3.030303	31,800		31,800	4,884	36,684
256 ROD Automat	1	0.168350	1,767		1,767	271	2,038
260 Mobile Data	71	11.952859	125,434		125,434	19,266	144,700
261 Central Disp	23	3.872054	40,633		40,633	6,241	46,875
263 Marine Law	1	0.168350	1,767		1,767	271	2,038
274 Homeland Sec	1	0.168350	1,767		1,767	271	2,038
280 2nd Road Pat	1	0.168350	1,767		1,767	271	2,038
286 Veterans Affairs	1	0.168350	1,767		1,767	271	2,038
292 C.C. MSC	21	3.535354	37,100		37,100	5,698	42,798
293 Vet's Relief	3	0.505051	5,300		5,300	814	6,114
296 DOA	20	3.367003	35,333		35,333	5,427	40,760
502 HS Bldg Oper	9	1.515152	15,900		15,900	2,442	18,342
581 Airport	4	0.673401	7,067		7,067	1,085	8,152
Schedule .4 Total for Network/Tech	594	100.000000	1,049,403		1,049,403	151,414	1,200,817

Allocation Basis: Number of assigned PC's by department

Allocation Source: IT asset count summary

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .4 - Detail Activity Allocations
For Department Information Technology

Activity - New World Sys

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Administrator	142,894.00	100.000000	142,894		142,894		142,894
Schedule .4 Total for New World Sys	142,894.00	100.000000	142,894		142,894	0	142,894

Allocation Basis: Dollar amount of expense by benefiting department

Allocation Source: Paid invoices

**Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .4 - Detail Activity Allocations
For Department Information Technology**

Activity - Specific Serv

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Information Technology	52,486.02	33.913790	52,486		52,486		52,486
Circuit Court	28,720.05	18.557432	28,720		28,720		28,720
District Court	33,884.94	21.894721	33,885		33,885		33,885
Probate Court	17,050.05	11.016873	17,050		17,050		17,050
Sheriff Animal	8,226.00	5.315222	8,226		8,226		8,226
251 Drain	2,352.00	1.519743	2,352		2,352		2,352
516 Delq Tax Rev	12,044.00	7.782219	12,044		12,044		12,044
Schedule .4 Total for Specific Serv	154,763.06	100.000000	154,763		154,763	0	154,763

Allocation Basis: Dollar amount of invoiced services by department

Allocation Source: Detail general ledger

**Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .4 - Detail Activity Allocations
For Department Information Technology**

Activity - Phone System

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Administrator	18	5.769231	2,657		2,657		2,657
Information Technology	13	4.166667	1,919		1,919		1,919
Central Stores	1	0.320513	148		148		148
Printing & Purchasing	6	1.923077	886		886		886
Treasurer	9	2.884615	1,328		1,328		1,328
Building & Grounds	8	2.564103	1,181		1,181		1,181
Board of Commiss	1	0.320513	148		148		148
Circuit Court	10	3.205128	1,476		1,476		1,476
District Court	41	13.141023	6,051		6,051		6,051
Friend of Court	23	7.371795	3,394		3,394		3,394
Probate Court	15	4.807692	2,214		2,214		2,214
Probate Court/Ju	11	3.525641	1,623		1,623		1,623
Circuit Court Pr	12	3.846154	1,771		1,771		1,771
Clerk	17	5.448718	2,509		2,509		2,509
GIS	2	0.641026	295		295		295
Equalization	7	2.243590	1,033		1,033		1,033
Prosecutor	18	5.769231	2,657		2,657		2,657
PA Victim Rights	2	0.641026	295		295		295
PA RHN	1	0.320513	148		148		148
PA Econ Crimes	1	0.320513	148		148		148
Register of Deed	5	1.602564	738		738		738
Public Defender	3	0.961538	443		443		443
Cooperative Ext	17	5.448718	2,509		2,509		2,509
Emergency Serv.	22	7.051282	3,247		3,247		3,247
Medical Examiner	3	0.961538	443		443		443
Veteran Affairs	5	1.602564	738		738		738
214 Sobriety	1	0.320513	148		148		148
217 Enhanc Court	1	0.320513	148		148		148
218 Drug Court	1	0.320513	148		148		148
251 Drain	13	4.166667	1,919		1,919		1,919
253 Indigent Def	16	5.128205	2,361		2,361		2,361
274 Homeland Sec	1	0.320513	148		148		148
286 Veterans Affairs	1	0.320513	148		148		148
293 Vet's Relief	3	0.961538	443		443		443
502 HS Bldg Oper	2	0.641026	295		295		295
547 Equalization	2	0.641026	295		295		295
Schedule .4 Total for Phone System	312	100.000000	46,046		46,046	0	46,046

Allocation Basis: Number of phone lines by benefiting dept (Excl Sheriff)
Allocation Source: Telephone directory summary

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .5 - Allocation Summary
For Department Information Technology

Receiving Department	Total	Network/Tech	New World Sys	Specific Serv	Phone System
Administrator	172,051	26,500	142,894	0	2,657
Information Technology	91,505	37,100	0	52,486	1,919
Central Stores	2,186	2,038	0	0	148
Printing & Purchasing	13,114	12,228	0	0	886
Treasurer	17,632	16,304	0	0	1,328
Building & Grounds	43,979	42,798	0	0	1,181
Board of Commiss	12,376	12,228	0	0	148
Circuit Court	60,766	30,570	0	28,720	1,476
District Court	113,305	73,369	0	33,885	6,051
Friend of Court	3,394	0	0	0	3,394
FOC Data Proc.	44,836	44,836	0	0	0
Probate Court	53,910	34,646	0	17,050	2,214
Probate Court/Ju	28,118	26,494	0	0	1,623
Circuit Court Pr	1,771	0	0	0	1,771
Clerk	22,889	20,380	0	0	2,509
GIS	2,333	2,038	0	0	295
Equalization	23,451	22,418	0	0	1,033
Prosecutor	61,759	59,103	0	0	2,657
PA Victim Rights	4,371	4,076	0	0	295
PA RHN	2,186	2,038	0	0	148
PA Econ Crimes	2,186	2,038	0	0	148
Register of Deed	19,080	18,342	0	0	738
Public Defender	8,595	8,152	0	0	443
Cooperative Ext	2,509	0	0	0	2,509
Sheriff	69,293	69,293	0	0	0
Court Bailiffs	4,076	4,076	0	0	0
Jail	46,875	46,875	0	0	0
Sheriff Animal	10,264	2,038	0	8,226	0
Emergency Serv.	48,083	44,836	0	0	3,247
Medical Examiner	28,975	28,532	0	0	443
Veteran Affairs	6,852	6,114	0	0	738
214 Sobriety	2,186	2,038	0	0	148
217 Enhanc Court	2,186	2,038	0	0	148
218 Drug Court	2,186	2,038	0	0	148
221 Health	116,167	116,167	0	0	0
232 Solid Waste	2,038	2,038	0	0	0
251 Drain	26,689	22,418	0	2,352	1,919
253 Indigent Def	39,046	36,684	0	0	2,361
256 ROD Automat	2,038	2,038	0	0	0
260 Mobile Data	144,700	144,700	0	0	0
261 Central Disp	46,875	46,875	0	0	0
263 Marine Law	2,038	2,038	0	0	0
274 Homeland Sec	2,186	2,038	0	0	148
280 2nd Road Pat	2,038	2,038	0	0	0
286 Veterans Affairs	2,186	2,038	0	0	148
292 C.C. MSC	42,798	42,798	0	0	0
293 Vet's Relief	6,557	6,114	0	0	443
296 DOA	40,760	40,760	0	0	0
502 HS Bldg Oper	18,637	18,342	0	0	295
516 Delq Tax Rev	12,044	0	0	12,044	0
547 Equalization	295	0	0	0	295
581 Airport	8,152	8,152	0	0	0

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .5 - Allocation Summary
For Department Information Technology

Receiving Department	Total	Network/Tech	New World Sys	Specific Serv	Phone System
Direct Bill	0	0	0	0	0
Total	1,544,520	1,200,817	142,894	154,763	46,046

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .1 - Nature and Extent of Services
For Department Central Stores

The Central Stores fund accounts for the purchase of supplies and maintenance contracts related to printing, mail services, copier, central supplies, and billed postage. The costs of the materials have been billed directly to each benefiting department but the time associated with providing each service is part of the Purchasing Department function. This schedule is used to allocate the net amount after deducting the billed amount from the related materials. The net amount related to mail services, printing, and supplies have been allocated directly to each respective activity in the Printing & Purchasing department where the labor related to these services is incurred. The copier service function is allocated based on the dollar amount of copier charges by department.

This department receives allocations from other central 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.

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .2 - Costs To Be Allocated
For Department Central Stores

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	281,402			281,402
Cost Adjustments:				
Service Revenue	-285,324			
Total Departmental Cost Adjustments:	-285,324			-285,324
Inbound Costs:				
Equipment Depr. / Expendable Equipment	4,940	147	5,087	
Administrator	5,715	397	6,111	
Information Technology	1,914	271	2,186	
Printing & Purchasing		11,512	11,512	
Treasurer		4,332	4,332	
Total Allocated Additions:	12,569	16,659	29,228	29,228
Total To Be Allocated:	8,647	16,659		25,306

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .3 - Costs Allocated By Activity
For Department Central Stores

	Total	G&A	Mail Services	Printing Serv	Supplies
Wages & Benefits					
SALARIES & WAGES	13,519	0	2,028	11,491	0
FRINGE BENEFITS	4,322	0	648	3,674	0
Other Expense & Cost					
Office Supplies	14,662	0	1,039	12,502	338
Postage	73,481	0	0	0	0
Operating Expenses	0	0	0	0	0
Vehicle Expense	1,037	0	1,037	0	0
Contract Services	50,248	0	0	9,728	0
Other Expenses	6,456	0	0	4,537	573
Inventory	724	0	0	0	724
Reimbursement Cost	33,515	0	0	0	33,515
Expendable Equipment	82,781	0	26,038	4,522	174
Audit Adj	657	657	0	0	0
Departmental Total					
Expenditures Per Financial Statement	281,402				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Service Revenue	(285,324)	0	(28,514)	(52,744)	(35,821)
Functional Cost					
Functional Cost	(3,922)	657	2,276	(6,290)	(497)
Allocation Step 1					
Inbound - Equipment Depr. / Expendable Equipment: Equipment Depr.	4,940	0	0	4,940	0
Inbound - All Others	7,629	0	1,070	1,942	1,422
Reallocate Admin Costs		(657)	275	49	76
Unallocated Costs	12,782	0	0	0	0
1st Allocation	21,429	0	3,621	640	1,001
Allocation Step 2					
Inbound - Equipment Depr. / Expendable Equipment: Equipment Depr.	147	0	0	147	0
Inbound - Printing & Purchasing: Central Supply	10,716	0	0	10,447	25
Inbound - All Others	5,796	0	813	1,475	1,080
2nd Allocation	16,659	0	813	12,069	1,105
Total For Central Stores					
Schedule .3 Total	38,088	0	4,434	12,709	2,106

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .3 - Costs Allocated By Activity
For Department Central Stores

	Copier Service	Postage**
<hr/>		
Wages & Benefits		
----- SALARIES & WAGES	0	0
FRINGE BENEFITS	0	0
Other Expense & Cost		
----- Office Supplies	783	0
Postage	0	73,481
Operating Expenses	0	0
Vehicle Expense	0	0
Contract Services	28,420	12,100
Other Expenses	0	1,346
Inventory	0	0
Reimbursement Cost	0	0
Expendable Equipment	51,636	411
Audit Adj	0	0
Departmental Total		
----- Expenditures Per Financial Statement		
Deductions		
----- *Total Disallowed Costs	0	0
Cost Adjustments		
----- Service Revenue	(69,096)	(99,149)
 Functional Cost	 11,743	 (11,811)
Allocation Step 1		
----- Inbound - Equipment Depr. / Expendable Equipment: Equipment Depr.	0	0
Inbound - All Others	3,195	0
Reallocate Admin Costs	1,228	(971)
Unallocated Costs	0	12,782
1st Allocation	16,166	0
Allocation Step 2		
----- Inbound - Equipment Depr. / Expendable Equipment: Equipment Depr.	0	0
Inbound - Printing & Purchasing: Central Supply	245	0
Inbound - All Others	2,428	0
2nd Allocation	2,673	0
Total For Central Stores		
----- Schedule .3 Total	18,839	0

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .4 - Detail Activity Allocations
For Department Central Stores

Activity - Mail Services

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Printing & Purchasing	100	100.000000	3,621		3,621	813	4,434
Schedule .4 Total for Mail Services	100	100.000000	3,621		3,621	813	4,434

Allocation Basis: Direct allocation to Printing/Purchasing

Allocation Source: Trial balance

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .4 - Detail Activity Allocations
For Department Central Stores

Activity - Printing Serv

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Printing & Purchasing	100	100.000000	640		640	12,069	12,709
Schedule .4 Total for Printing Serv	100	100.000000	640		640	12,069	12,709

Allocation Basis: Direct allocation to Printing/Purchasing

Allocation Source: Trial balance

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .4 - Detail Activity Allocations
For Department Central Stores

Activity - Supplies

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Printing & Purchasing	100	100.000000	1,001		1,001	1,105	2,106
Schedule .4 Total for Supplies	100	100.000000	1,001		1,001	1,105	2,106

Allocation Basis: Direct allocation to Printing/Purchasing

Allocation Source: Trial balance

**Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .4 - Detail Activity Allocations
For Department Central Stores**

Activity - Copier Service

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Administrator	11,392.66	18.129870	2,931		2,931		2,931
Printing & Purchasing	339.43	0.540157	87		87	18	105
Treasurer	300.51	0.478221	77		77	16	93
Building & Grounds	896.95	1.427374	231		231	47	277
Board of Commiss	947.61	1.507993	244		244	49	293
Circuit Court	2,455.92	3.908263	632		632	128	759
District Court	5,179.02	8.241707	1,332		1,332	269	1,601
Friend of Court	3,674.72	5.847818	945		945	191	1,136
Probate Court	1,609.86	2.561873	414		414	84	498
Circuit Court Pr	2,193.96	3.491389	564		564	114	678
Clerk	4,335.32	6.899073	1,115		1,115	225	1,341
Equalization	889.34	1.415264	229		229	46	275
Prosecutor	1,620.99	2.579585	417		417	84	501
Register of Deed	441.17	0.702062	113		113	23	136
Jail	3,167.10	5.040009	815		815	165	979
Medical Examiner	167.76	0.266967	43		43	9	52
Veteran Affairs	775.57	1.234214	200		200	40	240
221 Health	5,411.62	8.611858	1,392		1,392	281	1,673
251 Drain	5,066.52	8.062678	1,303		1,303	263	1,567
253 Indigent Def	1,662.57	2.645754	428		428	86	514
261 Central Disp	336.81	0.535987	87		87	17	104
292 C.C. MSC	6,309.15	10.040155	1,623		1,623	328	1,951
293 Vet's Relief	311.33	0.495439	80		80	16	96
296 DOA	3,353.13	5.336051	863		863	174	1,037
581 Airport	0.15	0.000239	0		0		0
Schedule .4 Total for Copier Service	62,839.17	100.000000	16,166		16,166	2,673	18,839

Allocation Basis: Dollar amount of copier charges by department
Allocation Source: Detail transaction history

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .5 - Allocation Summary
For Department Central Stores

Receiving Department	Total	Mail Services	Printing Serv	Supplies	Copier Service
Administrator	2,931	0	0	0	2,931
Printing & Purchasing	19,354	4,434	12,709	2,106	105
Treasurer	93	0	0	0	93
Building & Grounds	277	0	0	0	277
Board of Commiss	293	0	0	0	293
Circuit Court	759	0	0	0	759
District Court	1,601	0	0	0	1,601
Friend of Court	1,136	0	0	0	1,136
Probate Court	498	0	0	0	498
Circuit Court Pr	678	0	0	0	678
Clerk	1,341	0	0	0	1,341
Equalization	275	0	0	0	275
Prosecutor	501	0	0	0	501
Register of Deed	136	0	0	0	136
Jail	979	0	0	0	979
Medical Examiner	52	0	0	0	52
Veteran Affairs	240	0	0	0	240
221 Health	1,673	0	0	0	1,673
251 Drain	1,567	0	0	0	1,567
253 Indigent Def	514	0	0	0	514
261 Central Disp	104	0	0	0	104
292 C.C. MSC	1,951	0	0	0	1,951
293 Vet's Relief	96	0	0	0	96
296 DOA	1,037	0	0	0	1,037
581 Airport	0	0	0	0	0
Direct Bill	0	0	0	0	0
Total	38,088	4,434	12,709	2,106	18,839

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .1 - Nature and Extent of Services
For Department Printing & Purchasing

The Printing & Purchasing department is responsible for providing mail services, printing services, performing centralized purchasing function, maintain a fixed asset inventory, and manage the items that are purchased through the Central Stores fund. Those individuals that spend 100% of their time related to a specific activity have been assigned to their respective activity. If an individual is split between 2 or more activities, a time and effort summary was used to distribute the appropriate percentage of effort between the benefiting activities. The costs included in this schedule have been allocated as follows.

Mail Service – this function identifies the costs associated with the pickup and delivery of incoming, out-going, and interdepartmental mail as well as sorting and assigning the proper postage. The basis of allocation is the number of FTE employees by department that receive mail service.

Postage A/P – this function identifies allocated postage associated with mailing payments for vendor related services. The basis of allocation is the dollar amount of assigned postage for department.

Printing Services – this function identifies the labor and related expenses associated with providing the requested printing services. This function also receives an allocation from Central Stores for the cost of the supplies as well as a credit for the revenue generated from charges for printing services. The basis of allocation is the dollar amount of printing charges by benefiting department.

Central Supplies – this function identifies the costs of ordering, maintaining a proper inventory, and delivery of supplies to all county departments when needed. This function also receives an allocation from the Central Stores fund for both the actual cost of supplies and a credit for the revenue generated from charges for the supplies requested. The basis of allocation is the dollar amount of supply charges by benefiting department.

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .1 - Nature and Extent of Services
For Department Printing & Purchasing

Purchasing – this function identifies the cost of performing centralized purchasing for several departments. The basis of allocation is the number of purchase order postings by benefiting department.

Copier Services – this activity identifies the costs associated with managing the copier and toner needs for several departments. The cost of this activity was allocated to the benefiting departments based on the dollar amount of charges by department.

This department receives allocations from other central 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.

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .2 - Costs To Be Allocated
For Department Printing & Purchasing

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	467,417			467,417
Deductions:				
Postage General	-90,849			
Total Deductions:	-90,849			-90,849
Inbound Costs:				
Building Depreciation	3,300	22	3,321	
Insurance	2,314	93	2,407	
Administrator	14,617	2,911	17,527	
Information Technology	11,486	1,628	13,114	
Central Stores	5,350	14,004	19,354	
Printing & Purchasing		7,529	7,529	
Treasurer		1,668	1,668	
Building & Grounds		17,255	17,255	
Utilities		5,239	5,239	
Total Allocated Additions:	37,066	50,348	87,414	87,414
Total To Be Allocated:	413,634	50,348		463,982

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .3 - Costs Allocated By Activity
For Department Printing & Purchasing

	Total	G&A	Mail Service	Postage A/P	Printing Serv
Wages & Benefits					
SALARIES & WAGES	223,363	32,716	53,243	0	37,153
FRINGE BENEFITS	141,637	20,750	33,766	0	23,554
Other Expense & Cost					
Supplies	723	106	172	0	120
Postage Vouch Pmt	3,599	0	0	3,599	0
*Postage General	90,849	0	0	0	0
Operating Expenses	7,246	1,062	1,727	0	1,205
Departmental Total					
Expenditures Per Financial Statement	467,417				
Deductions					
*Total Disallowed Costs	(90,849)	0	0	0	0
Functional Cost	376,568	54,634	88,908	3,599	62,032
Allocation Step 1					
Inbound - Building Depreciation: Phy Resoruces	3,300	0	981	0	684
Inbound - Central Stores: Mail Services	3,621	0	3,621	0	0
Inbound - Central Stores: Printing Serv	640	0	0	0	640
Inbound - Central Stores: Supplies	1,001	0	0	0	0
Inbound - All Others	28,504	4,176	6,795	0	4,740
Reallocate Admin Costs		(58,810)	16,426	0	11,462
Unallocated Costs	0	0	0	0	0
1st Allocation	413,634	0	116,731	3,599	79,559
Allocation Step 2					
Inbound - Building Depreciation: Phy Resoruces	22	0	6	0	5
Inbound - Central Stores: Mail Services	813	0	813	0	0
Inbound - Central Stores: Printing Serv	12,069	0	0	0	12,069
Inbound - Central Stores: Supplies	1,105	0	0	0	0
Inbound - Building & Grounds: Phy Resources	17,255	0	5,129	0	3,579
Inbound - Utilities: Phy Resources	5,239	0	1,557	0	1,087
Inbound - All Others	13,846	2,028	3,301	0	2,302
Reallocate Admin Costs		(2,028)	566	0	395
Unallocated Costs	0	0	0	0	0
2nd Allocation	50,348	0	11,372	0	19,436
Total For Printing & Purchasing					
Schedule .3 Total	463,982	0	128,103	3,599	98,995

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .3 - Costs Allocated By Activity
For Department Printing & Purchasing

	Central Supply	Purchasing	Copier Service
Wages & Benefits			
SALARIES & WAGES	34,715	58,158	7,378
FRINGE BENEFITS	22,010	36,883	4,674
Other Expense & Cost			
Supplies	112	189	24
Postage Vouch Pmt	0	0	0
*Postage General	0	0	0
Operating Expenses	1,126	1,887	239
Departmental Total			
Expenditures Per Financial Statement			
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	57,963	97,117	12,315
Allocation Step 1			
Inbound - Building Depreciation: Phy Resoruces	639	859	136
Inbound - Central Stores: Mail Services	0	0	0
Inbound - Central Stores: Printing Serv	0	0	0
Inbound - Central Stores: Supplies	1,001	0	0
Inbound - All Others	4,429	7,422	941
Reallocate Admin Costs	10,709	17,937	2,276
Unallocated Costs	0	0	0
1st Allocation	74,742	123,336	15,667
Allocation Step 2			
Inbound - Building Depreciation: Phy Resoruces	4	6	1
Inbound - Central Stores: Mail Services	0	0	0
Inbound - Central Stores: Printing Serv	0	0	0
Inbound - Central Stores: Supplies	1,105	0	0
Inbound - Building & Grounds: Phy Resources	3,344	4,493	711
Inbound - Utilities: Phy Resources	1,015	1,364	216
Inbound - All Others	2,151	3,607	457
Reallocate Admin Costs	369	619	78
Unallocated Costs	0	0	0
2nd Allocation	7,989	10,088	1,462
Total For Printing & Purchasing			
Schedule .3 Total	82,731	133,424	17,130

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .4 - Detail Activity Allocations
For Department Printing & Purchasing

Activity - Mail Service

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Administrator	11.00	3.946613	4,607		4,607		4,607
Information Technology	5.75	2.063002	2,408		2,408		2,408
Central Stores	0.49	0.175804	205		205		205
Printing & Purchasing	5.11	1.833381	2,140		2,140		2,140
Treasurer	5.28	1.894374	2,211		2,211	234	2,446
Building & Grounds	12.15	4.359214	5,089		5,089	539	5,628
Board of Commiss	9.00	3.229047	3,769		3,769	399	4,169
Circuit Court	8.53	3.060419	3,572		3,572	378	3,951
District Court	21.61	7.753301	9,050		9,050	959	10,009
Friend of Court	16.29	5.844575	6,822		6,822	723	7,545
Probate Court	7.74	2.776980	3,242		3,242	343	3,585
Probate Court/Ju	5.87	2.106056	2,458		2,458	260	2,719
Clerk	8.36	2.999426	3,501		3,501	371	3,872
Elections	1.20	0.430540	503		503	53	556
GIS	1.62	0.581228	678		678	72	750
Equalization	4.00	1.435132	1,675		1,675	177	1,853
Prosecutor	18.47	6.626722	7,735		7,735	819	8,555
PA Victim Rights	1.96	0.703215	821		821	87	908
PA RHN	0.91	0.326493	381		381	40	421
PA Econ Crimes	1.00	0.358783	419		419	44	463
Register of Deed	3.85	1.381315	1,612		1,612	171	1,783
Public Defender	3.00	1.076349	1,256		1,256	133	1,389
Cooperative Ext	2.00	0.717566	838		838	89	926
Sheriff	38.20	13.705511	15,999		15,999	1,695	17,694
Court Bailiffs	3.26	1.169633	1,365		1,365	145	1,510
Jail	34.69	12.446183	14,529		14,529	1,539	16,067
Sheriff Animal	1.00	0.358783	419		419	44	463
Emergency Serv.	1.77	0.635046	741		741	79	820
Medical Examiner	1.62	0.581228	678		678	72	750
Veteran Affairs	1.25	0.448479	524		524	55	579
214 Sobriety	2.00	0.717566	838		838	89	926
217 Enhanc Court	1.00	0.358783	419		419	44	463
218 Drug Court	1.00	0.358783	419		419	44	463
230 Drug Testing Facility	1.34	0.480769	561		561	59	621
253 Indigent Def	13.42	4.814868	5,620		5,620	595	6,216
257 Concealed Pistol	1.00	0.358783	419		419	44	463
261 Central Disp	18.89	6.777411	7,911		7,911	838	8,749
262 Comm Corr	0.13	0.046642	54		54	6	60
263 Marine Law	0.21	0.075344	88		88	9	97
280 2nd Road Pat	1.00	0.358783	419		419	44	463
286 Veterans Affairs	0.46	0.165040	193		193	20	213
293 Vet's Relief	1.13	0.405425	473		473	50	523
547 Equalization	0.16	0.057405	67		67	7	74
Schedule .4 Total for Mail Service	278.72	100.000000	116,731		116,731	11,372	128,103

Allocation Basis: Average number of FTE employees receiving mail service
Allocation Source: Cummulative payroll register

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .4 - Detail Activity Allocations
For Department Printing & Purchasing

Activity - Postage A/P

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Insurance	4.00	0.066689	2		2		2
Administrator	59.26	0.987996	36		36		36
Information Technology	44.01	0.733745	26		26		26
Central Stores	59.25	0.987829	36		36		36
Printing & Purchasing	8.27	0.137879	5		5		5
Treasurer	7.58	0.126375	5		5		5
Building & Grounds	188.96	3.150383	113		113		113
Utilities	52.17	0.869790	31		31		31
Board of Commiss	20.92	0.348783	13		13		13
Circuit Court	488.89	8.150884	293		293		293
District Court	167.84	2.798266	101		101		101
Friend of Court	57.12	0.952317	34		34		34
Probate Court	115.04	1.917973	69		69		69
Probate Court/Ju	33.89	0.565022	20		20		20
Clerk	14.48	0.241414	9		9		9
Elections	27.00	0.450150	16		16		16
Jury Board	5.00	0.083361	3		3		3
GIS	0.71	0.011837	0		0		0
Equalization	5.12	0.085362	3		3		3
Prosecutor	164.72	2.746249	99		99		99
PA Coop. Reimb.	86.95	1.449650	52		52		52
PA Victim Rights	5.16	0.086029	3		3		3
PA Econ Crimes	0.58	0.009670	0		0		0
Register of Deed	16.24	0.270757	10		10		10
Cooperative Ext	19.00	0.316772	11		11		11
Drain at Large	1.00	0.016672	1		1		1
Soil Conservatin	6.00	0.100033	4		4		4
Sheriff	306.97	5.117873	184		184		184
St. Liquor Lic.	4.00	0.066689	2		2		2
Court Bailiffs	3.00	0.050017	2		2		2
Jail	393.31	6.557352	236		236		236
Sheriff Animal	30.04	0.500834	18		18		18
Planning	23.00	0.383461	14		14		14
Emergency Serv.	4.37	0.072858	3		3		3
Medical Examiner	53.09	0.885128	32		32		32
Human Services	10.00	0.166722	6		6		6
Veteran Affairs	6.09	0.101534	4		4		4
208 Parks	52.43	0.874125	31		31		31
214 Sobriety	9.12	0.152051	5		5		5
216 Caseload Asst.	0.56	0.009336	0		0		0
217 Enhanc Court	8.64	0.144048	5		5		5
218 Drug Court	15.37	0.256252	9		9		9
221 Health	252.01	4.201567	151		151		151
230 Drug Testing Facility	13.61	0.226909	8		8		8
232 Solid Waste	43.11	0.718740	26		26		26
236 Crim Justic Comm Alloc	4.00	0.066689	2		2		2
246 Kiwanis Trail	2.00	0.033344	1		1		1
251 Drain	29.07	0.484662	17		17		17
252 MCF Millage	11.64	0.194065	7		7		7
253 Indigent Def	109.87	1.831777	66		66		66
254 Survey/Renom	26.00	0.433478	16		16		16
255 Land Bank	21.00	0.350117	13		13		13

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .4 - Detail Activity Allocations
For Department Printing & Purchasing

Activity - Postage A/P

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
256 ROD Automat	3.00	0.050017	2		2		2
260 Mobile Data	7.50	0.125042	5		5		5
261 Central Disp	152.93	2.549683	92		92		92
262 Comm Corr	1.31	0.021841	1		1		1
263 Marine Law	9.84	0.164055	6		6		6
264 Corr Ofc Trng	20.33	0.338946	12		12		12
266 Law Enforcement	35.00	0.583528	21		21		21
269 Law Library	16.33	0.272257	10		10		10
274 Homeland Sec	14.50	0.241747	9		9		9
280 2nd Road Pat	2.87	0.047849	2		2		2
284 Opioid Settlement	1.00	0.016672	1		1		1
285 ARP Funds	4.00	0.066689	2		2		2
286 Veterans Affairs	20.37	0.339613	12		12		12
292 C.C. Probate Juvenile	27.50	0.458486	17		17		17
292 C.C. MSC	233.71	3.896465	140		140		140
293 Vet's Relief	18.21	0.303601	11		11		11
296 DOA	586.46	9.777594	352		352		352
297 FIA/C.C.	5.00	0.083361	3		3		3
298 Lilley	7.00	0.116706	4		4		4
299 Special Proj	2.00	0.033344	1		1		1
366 Jail Bldg	0.07	0.001167	0		0		0
459 Loch Erin Co	9.50	0.158386	6		6		6
502 HS Bldg Oper	109.97	1.833444	66		66		66
506 Delq Tax	0.16	0.002668	0		0		0
516 Delq Tax Rev	1.00	0.016672	1		1		1
547 Equalization	9.70	0.161721	6		6		6
552 Drain Posey	72.00	1.200400	43		43		43
553 Swr O&M Riga	61.00	1.017006	37		37		37
556 Lake Arrowhe	99.00	1.650550	59		59		59
557 Riga Twp O&M	87.67	1.461654	53		53		53
558 Sewer Adrain	123.64	2.061354	74		74		74
559 Sewer Loch	82.70	1.378793	50		50		50
560 Sewer Wample	124.32	2.072691	75		75		75
561 Hayes State Park	3.00	0.050017	2		2		2
563 Central Len	109.88	1.831944	66		66		66
564 Water South	75.00	1.250417	45		45		45
568 Mannor Farms	69.00	1.150383	41		41		41
573 Sewer Claytn	42.00	0.700233	25		25		25
574 Sewer Fairfi	59.00	0.983661	35		35		35
581 Airport	98.10	1.635545	59		59		59
595 Jail Commiss	46.35	0.772758	28		28		28
639 Drain Equip	141.56	2.360120	85		85		85
820 Chapter 20 R	24.50	0.408469	15		15		15
821 Sewer R-W	198.00	3.301100	119		119		119
824 Drain	61.80	1.030343	37		37		37
Other	28.76	0.479493	17		17		17
Schedule .4 Total for Postage A/P	5,998.00	100.000000	3,599		3,599	0	3,599

Allocation Basis: Number of AP checks issued by department
Allocation Source: Accounts Payable distribution report

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .4 - Detail Activity Allocations
For Department Printing & Purchasing

Activity - Printing Serv

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Administrator	2,631.33	4.187404	3,331		3,331		3,331
Information Technology	176.68	0.281162	224		224		224
Printing & Purchasing	144.87	0.230541	183		183		183
Treasurer	946.77	1.506656	1,199		1,199	307	1,506
Building & Grounds	21.17	0.033689	27		27	7	34
Board of Commiss	85.72	0.136412	109		109	28	136
Circuit Court	545.61	0.868264	691		691	177	868
District Court	1,724.12	2.743703	2,183		2,183	560	2,742
Friend of Court	800.56	1.273982	1,014		1,014	260	1,273
Probate Court	399.43	0.635639	506		506	130	635
Probate Court/Ju	695.46	1.106730	880		880	226	1,106
Circuit Court Pr	140.45	0.223507	178		178	46	223
Clerk	916.06	1.457785	1,160		1,160	297	1,457
Elections	201.83	0.321185	256		256	65	321
Jury Board	832.94	1.325511	1,055		1,055	270	1,325
Equalization	967.68	1.539931	1,225		1,225	314	1,539
Prosecutor	552.15	0.878672	699		699	179	878
PA Victim Rights	741.18	1.179487	938		938	241	1,179
Register of Deed	329.48	0.524323	417		417	107	524
Sheriff	2,928.43	4.660198	3,708		3,708	950	4,658
Jail	2,696.29	4.290779	3,414		3,414	875	4,289
Sheriff Animal	193.29	0.307595	245		245	63	307
Medical Examiner	621.61	0.989208	787		787	202	989
Veteran Affairs	25.20	0.040102	32		32	8	40
218 Drug Court	441.56	0.702683	559		559	143	702
221 Health	3,876.62	6.169114	4,908		4,908	1,258	6,166
230 Drug Testing Facility	27.65	0.044001	35		35	9	44
232 Solid Waste	85.67	0.136332	108		108	28	136
236 Crim Justic Comm Alloc	94.13	0.149795	119		119	31	150
251 Drain	1,562.43	2.486395	1,978		1,978	507	2,485
253 Indigent Def	1,024.56	1.630448	1,297		1,297	333	1,630
257 Concealed Pistol	258.16	0.410827	327		327	84	411
261 Central Disp	326.81	0.520074	414		414	106	520
292 C.C. MSC	423.14	0.673370	536		536	137	673
296 DOA	6,558.63	10.437168	8,304		8,304	2,129	10,432
581 Airport	2.00	0.003183	3		3	1	3
Other	28,839.50	45.894145	36,513		36,513	9,361	45,874
Schedule .4 Total for Printing Serv	62,839.17	100.000000	79,559		79,559	19,436	98,995

Allocation Basis: Dollar amount of printing charges
Allocation Source: Annual printing & supplies summary

**Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .4 - Detail Activity Allocations
For Department Printing & Purchasing**

Activity - Central Supply

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Administrator	843.32	0.795652	595		595		595
Information Technology	98.27	0.092715	69		69		69
Central Stores	15,196.19	14.337246	10,716		10,716		10,716
Printing & Purchasing	558.56	0.526988	394		394		394
Treasurer	913.30	0.861677	644		644	82	726
Building & Grounds	135.05	0.127416	95		95	12	107
Board of Commiss	274.69	0.259164	194		194	25	218
Circuit Court	1,568.33	1.479682	1,106		1,106	140	1,246
District Court	6,173.70	5.824740	4,354		4,354	552	4,906
Friend of Court	3,294.70	3.108471	2,323		2,323	295	2,618
Probate Court	2,432.52	2.295025	1,715		1,715	218	1,933
Probate Court/Ju	455.41	0.429669	321		321	41	362
Circuit Court Pr	863.18	0.814390	609		609	77	686
Clerk	1,687.74	1.592343	1,190		1,190	151	1,341
Elections	1,491.67	1.407355	1,052		1,052	133	1,185
Jury Board	65.36	0.061666	46		46	6	52
GIS	14.26	0.013454	10		10	1	11
Equalization	803.42	0.758008	567		567	72	638
Prosecutor	1,556.30	1.468332	1,097		1,097	139	1,237
PA Coop. Reimb.	323.61	0.305318	228		228	29	257
PA Victim Rights	77.09	0.072733	54		54	7	61
Register of Deed	356.29	0.336151	251		251	32	283
Sheriff	2,587.84	2.441566	1,825		1,825	231	2,056
Jail	7,777.71	7.338085	5,485		5,485	696	6,181
Sheriff Animal	4.43	0.004180	3		3	0	3
Emergency Serv.	34.46	0.032512	24		24	3	27
Medical Examiner	130.38	0.123010	92		92	12	104
Veteran Affairs	207.06	0.195356	146		146	19	165
221 Health	3,232.82	3.050089	2,280		2,280	289	2,569
230 Drug Testing Facility	308.77	0.291317	218		218	28	245
251 Drain	1,479.00	1.395401	1,043		1,043	132	1,175
253 Indigent Def	793.70	0.748837	560		560	71	631
256 ROD Automat	224.66	0.211961	158		158	20	178
257 Concealed Pistol	24.54	0.023153	17		17	2	19
261 Central Disp	1,056.40	0.996688	745		745	94	839
292 C.C. MSC	3,388.92	3.197366	2,390		2,390	303	2,693
293 Vet's Relief	65.15	0.061467	46		46	6	52
296 DOA	3,444.65	3.249946	2,429		2,429	308	2,737
502 HS Bldg Oper	29.51	0.027842	21		21	3	23
547 Equalization	78.45	0.074016	55		55	7	62
581 Airport	53.57	0.050542	38		38	5	43
Other	41,886.02	39.518471	29,537		29,537	3,749	33,286
Schedule .4 Total for Central Supply	105,991.00	100.000000	74,742		74,742	7,989	82,731

Allocation Basis: Dollar amount of central supply charges by department
Allocation Source: Detail transaction history

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .4 - Detail Activity Allocations
For Department Printing & Purchasing

Activity - Purchasing

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Administrator	66	3.716216	4,583		4,583		4,583
Information Technology	334	18.806309	23,195		23,195		23,195
Central Stores	8	0.450450	556		556		556
Printing & Purchasing	68	3.828829	4,722		4,722		4,722
Treasurer	18	1.013514	1,250		1,250	140	1,390
Building & Grounds	48	2.702703	3,333		3,333	373	3,706
Board of Commiss	4	0.225225	278		278	31	309
Circuit Court	68	3.828829	4,722		4,722	528	5,250
District Court	66	3.716216	4,583		4,583	512	5,096
Friend of Court	32	1.801802	2,222		2,222	248	2,471
Probate Court	33	1.858108	2,292		2,292	256	2,548
Probate Court/Ju	39	2.195946	2,708		2,708	303	3,011
Clerk	37	2.083333	2,569		2,569	287	2,857
Elections	17	0.957207	1,181		1,181	132	1,312
GIS	2	0.112613	139		139	15	154
Equalization	13	0.731982	903		903	101	1,004
Prosecutor	59	3.322072	4,097		4,097	458	4,555
PA Coop. Reimb.	18	1.013514	1,250		1,250	140	1,390
PA Victim Rights	19	1.069820	1,319		1,319	147	1,467
PA Econ Crimes	1	0.056306	69		69	8	77
Register of Deed	18	1.013514	1,250		1,250	140	1,390
Sheriff	98	5.518018	6,806		6,806	761	7,566
Court Bailiffs	1	0.056306	69		69	8	77
Jail	27	1.520270	1,875		1,875	210	2,085
Emergency Serv.	13	0.731982	903		903	101	1,004
Medical Examiner	44	2.477477	3,056		3,056	341	3,397
Veteran Affairs	15	0.844595	1,042		1,042	116	1,158
208 Parks	1	0.056306	69		69	8	77
214 Sobriety	3	0.168919	208		208	23	232
217 Enhanc Court	4	0.225225	278		278	31	309
218 Drug Court	17	0.957207	1,181		1,181	132	1,312
221 Health	114	6.418919	7,917		7,917	885	8,801
230 Drug Testing Facility	47	2.646396	3,264		3,264	365	3,629
232 Solid Waste	14	0.788288	972		972	109	1,081
251 Drain	46	2.590090	3,195		3,195	357	3,551
253 Indigent Def	30	1.689189	2,083		2,083	233	2,316
256 ROD Automat	1	0.056306	69		69	8	77
260 Mobile Data	17	0.957207	1,181		1,181	132	1,312
261 Central Disp	59	3.322072	4,097		4,097	458	4,555
274 Homeland Sec	3	0.168919	208		208	23	232
285 ARP Funds	12	0.675676	833		833	93	926
286 Veterans Affairs	8	0.450450	556		556	62	618
292 C.C. MSC	43	2.421171	2,986		2,986	334	3,320
296 DOA	119	6.700450	8,264		8,264	924	9,189
401 General	7	0.394144	486		486	54	540
502 HS Bldg Oper	24	1.351351	1,667		1,667	186	1,853
581 Airport	41	2.308559	2,847		2,847	318	3,165
Schedule .4 Total for Purchasing	1,776	100.000000	123,336		123,336	10,088	133,424

Allocation Basis: Number of PO's by department

Allocation Source: Purchase order summary

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .4 - Detail Activity Allocations
For Department Printing & Purchasing

Activity - Copier Service

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Administrator	11,392.66	18.129870	2,841		2,841		2,841
Printing & Purchasing	339.43	0.540157	85		85		85
Treasurer	300.51	0.478221	75		75	9	83
Building & Grounds	896.95	1.427374	224		224	26	249
Board of Commiss	947.61	1.507993	236		236	27	263
Circuit Court	2,455.92	3.908263	612		612	70	683
District Court	5,179.02	8.241707	1,291		1,291	148	1,439
Friend of Court	3,674.72	5.847818	916		916	105	1,021
Probate Court	1,609.86	2.561873	401		401	46	447
Circuit Court Pr	2,193.96	3.491389	547		547	63	610
Clerk	4,335.32	6.899073	1,081		1,081	124	1,205
Equalization	889.34	1.415264	222		222	25	247
Prosecutor	1,620.99	2.579585	404		404	46	451
Register of Deed	441.17	0.702062	110		110	13	123
Jail	3,167.10	5.040009	790		790	91	880
Medical Examiner	167.76	0.266967	42		42	5	47
Veteran Affairs	775.57	1.234214	193		193	22	216
221 Health	5,411.62	8.611858	1,349		1,349	155	1,504
251 Drain	5,066.52	8.062678	1,263		1,263	145	1,408
253 Indigent Def	1,662.57	2.645754	415		415	48	462
261 Central Disp	336.81	0.535987	84		84	10	94
292 C.C. MSC	6,309.15	10.040155	1,573		1,573	181	1,754
293 Vet's Relief	311.33	0.495439	78		78	9	86
296 DOA	3,353.13	5.336051	836		836	96	932
581 Airport	0.15	0.000239	0		0		0
Schedule .4 Total for Copier Service	62,839.17	100.000000	15,667		15,667	1,462	17,130

Allocation Basis: Dollar amount of copier charges by department
Allocation Source: Detail transaction history

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .5 - Allocation Summary
For Department Printing & Purchasing

Receiving Department	Total	Mail Service	Postage A/P	Printing Serv	Central Supply
Insurance	2	0	2	0	0
Administrator	15,993	4,607	36	3,331	595
Information Technology	25,923	2,408	26	224	69
Central Stores	11,512	205	36	0	10,716
Printing & Purchasing	7,529	2,140	5	183	394
Treasurer	6,155	2,446	5	1,506	726
Building & Grounds	9,837	5,628	113	34	107
Utilities	31	0	31	0	0
Board of Commiss	5,108	4,169	13	136	218
Circuit Court	12,291	3,951	293	868	1,246
District Court	24,293	10,009	101	2,742	4,906
Friend of Court	14,963	7,545	34	1,273	2,618
Probate Court	9,218	3,585	69	635	1,933
Probate Court/Ju	7,218	2,719	20	1,106	362
Circuit Court Pr	1,519	0	0	223	686
Clerk	10,740	3,872	9	1,457	1,341
Elections	3,391	556	16	321	1,185
Jury Board	1,380	0	3	1,325	52
GIS	916	750	0	0	11
Equalization	5,284	1,853	3	1,539	638
Prosecutor	15,774	8,555	99	878	1,237
PA Coop. Reimb.	1,699	0	52	0	257
PA Victim Rights	3,618	908	3	1,179	61
PA RHN	421	421	0	0	0
PA Econ Crimes	541	463	0	0	0
Register of Deed	4,112	1,783	10	524	283
Public Defender	1,389	1,389	0	0	0
Cooperative Ext	938	926	11	0	0
Drain at Large	1	0	1	0	0
Soil Conservatin	4	0	4	0	0
Sheriff	32,159	17,694	184	4,658	2,056
St. Liquor Lic.	2	0	2	0	0
Court Bailiffs	1,589	1,510	2	0	0
Jail	29,737	16,067	236	4,289	6,181
Sheriff Animal	792	463	18	307	3
Planning	14	0	14	0	0
Emergency Serv.	1,853	820	3	0	27
Medical Examiner	5,318	750	32	989	104
Human Services	6	0	6	0	0
Veteran Affairs	2,161	579	4	40	165
208 Parks	109	0	31	0	0
214 Sobriety	1,163	926	5	0	0
216 Caseload Asst.	0	0	0	0	0
217 Enhanc Court	777	463	5	0	0
218 Drug Court	2,487	463	9	702	0
221 Health	19,192	0	151	6,166	2,569
230 Drug Testing Facility	4,547	621	8	44	245
232 Solid Waste	1,243	0	26	136	0
236 Crim Justic Comm Alloc	152	0	2	150	0
246 Kiwanis Trail	1	0	1	0	0
251 Drain	8,637	0	17	2,485	1,175
252 MCF Millage	7	0	7	0	0

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .5 - Allocation Summary
For Department Printing & Purchasing

Receiving Department	Total	Mail Service	Postage A/P	Printing Serv	Central Supply
253 Indigent Def	11,320	6,216	66	1,630	631
254 Survey/Renom	16	0	16	0	0
255 Land Bank	13	0	13	0	0
256 ROD Automat	257	0	2	0	178
257 Concealed Pistol	893	463	0	411	19
260 Mobile Data	1,317	0	5	0	0
261 Central Disp	14,849	8,749	92	520	839
262 Comm Corr	61	60	1	0	0
263 Marine Law	103	97	6	0	0
264 Corr Ofc Trng	12	0	12	0	0
266 Law Enforcement	21	0	21	0	0
269 Law Library	10	0	10	0	0
274 Homeland Sec	240	0	9	0	0
280 2nd Road Pat	465	463	2	0	0
284 Opioid Settlement	1	0	1	0	0
285 ARP Funds	929	0	2	0	0
286 Veterans Affairs	843	213	12	0	0
292 C.C. Probate Juvenile	17	0	17	0	0
292 C.C. MSC	8,580	0	140	673	2,693
293 Vet's Relief	673	523	11	0	52
296 DOA	23,642	0	352	10,432	2,737
297 FIA/C.C.	3	0	3	0	0
298 Lilley	4	0	4	0	0
299 Special Proj	1	0	1	0	0
366 Jail Bldg	0	0	0	0	0
401 General	540	0	0	0	0
459 Loch Erin Co	6	0	6	0	0
502 HS Bldg Oper	1,942	0	66	0	23
506 Delq Tax	0	0	0	0	0
516 Delq Tax Rev	1	0	1	0	0
547 Equalization	142	74	6	0	62
552 Drain Posey	43	0	43	0	0
553 Swr O&M Riga	37	0	37	0	0
556 Lake Arrowhe	59	0	59	0	0
557 Riga Twp O&M	53	0	53	0	0
558 Sewer Adrain	74	0	74	0	0
559 Sewer Loch	50	0	50	0	0
560 Sewer Wample	75	0	75	0	0
561 Hayes State Park	2	0	2	0	0
563 Central Len	66	0	66	0	0
564 Water South	45	0	45	0	0
568 Mannor Farms	41	0	41	0	0
573 Sewer Claytn	25	0	25	0	0
574 Sewer Fairfi	35	0	35	0	0
581 Airport	3,270	0	59	3	43
595 Jail Commiss	28	0	28	0	0
639 Drain Equip	85	0	85	0	0
820 Chapter 20 R	15	0	15	0	0
821 Sewer R-W	119	0	119	0	0
824 Drain	37	0	37	0	0
Other	79,177	0	17	45,874	33,286

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .5 - Allocation Summary
For Department Printing & Purchasing

Receiving Department	Total	Mail Service	Postage A/P	Printing Serv	Central Supply
Direct Bill	0	0	0	0	0
Total	463,982	128,103	3,599	98,995	82,731

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .5 - Allocation Summary
For Department Printing & Purchasing

Receiving Department	Purchasing	Copier Service
Insurance	0	0
Administrator	4,583	2,841
Information Technology	23,195	0
Central Stores	556	0
Printing & Purchasing	4,722	85
Treasurer	1,390	83
Building & Grounds	3,706	249
Utilities	0	0
Board of Commiss	309	263
Circuit Court	5,250	683
District Court	5,096	1,439
Friend of Court	2,471	1,021
Probate Court	2,548	447
Probate Court/Ju	3,011	0
Circuit Court Pr	0	610
Clerk	2,857	1,205
Elections	1,312	0
Jury Board	0	0
GIS	154	0
Equalization	1,004	247
Prosecutor	4,555	451
PA Coop. Reimb.	1,390	0
PA Victim Rights	1,467	0
PA RHN	0	0
PA Econ Crimes	77	0
Register of Deed	1,390	123
Public Defender	0	0
Cooperative Ext	0	0
Drain at Large	0	0
Soil Conservatin	0	0
Sheriff	7,566	0
St. Liquor Lic.	0	0
Court Bailiffs	77	0
Jail	2,085	880
Sheriff Animal	0	0
Planning	0	0
Emergency Serv.	1,004	0
Medical Examiner	3,397	47
Human Services	0	0
Veteran Affairs	1,158	216
208 Parks	77	0
214 Sobriety	232	0
216 Caseload Asst.	0	0
217 Enhanc Court	309	0
218 Drug Court	1,312	0
221 Health	8,801	1,504
230 Drug Testing Facility	3,629	0
232 Solid Waste	1,081	0
236 Crim Justic Comm Alloc	0	0
246 Kiwanis Trail	0	0
251 Drain	3,551	1,408
252 MCF Millage	0	0

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .5 - Allocation Summary
For Department Printing & Purchasing

Receiving Department	Purchasing	Copier Service
253 Indigent Def	2,316	462
254 Survey/Renom	0	0
255 Land Bank	0	0
256 ROD Automat	77	0
257 Concealed Pistol	0	0
260 Mobile Data	1,312	0
261 Central Disp	4,555	94
262 Comm Corr	0	0
263 Marine Law	0	0
264 Corr Ofc Trng	0	0
266 Law Enforcement	0	0
269 Law Library	0	0
274 Homeland Sec	232	0
280 2nd Road Pat	0	0
284 Opioid Settlement	0	0
285 ARP Funds	926	0
286 Veterans Affairs	618	0
292 C.C. Probate Juvenile	0	0
292 C.C. MSC	3,320	1,754
293 Vet's Relief	0	86
296 DOA	9,189	932
297 FIA/C.C.	0	0
298 Lilley	0	0
299 Special Proj	0	0
366 Jail Bldg	0	0
401 General	540	0
459 Loch Erin Co	0	0
502 HS Bldg Oper	1,853	0
506 Delq Tax	0	0
516 Delq Tax Rev	0	0
547 Equalization	0	0
552 Drain Posey	0	0
553 Swr O&M Riga	0	0
556 Lake Arrowhe	0	0
557 Riga Twp O&M	0	0
558 Sewer Adrain	0	0
559 Sewer Loch	0	0
560 Sewer Wample	0	0
561 Hayes State Park	0	0
563 Central Len	0	0
564 Water South	0	0
568 Mannor Farms	0	0
573 Sewer Claytn	0	0
574 Sewer Fairfi	0	0
581 Airport	3,165	0
595 Jail Commiss	0	0
639 Drain Equip	0	0
820 Chapter 20 R	0	0
821 Sewer R-W	0	0
824 Drain	0	0
Other	0	0

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .5 - Allocation Summary
For Department Printing & Purchasing

Receiving Department	Purchasing	Copier Service
Direct Bill	0	0
Total	133,424	17,130

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .1 - Nature and Extent of Services
For Department Treasurer

The Treasurer's Office is responsible for receiving, maintaining custody of, and the disbursement of all county monies. The Treasurer is also responsible for collection of delinquent taxes, investment of county funds and maintenance of the general ledger system. Those individuals that spend 100% of their time related to a specific activity have been assigned to their respective activity. If an individual is split between 2 or more activities, a time and effort summary was used to distribute the appropriate percentage of effort between the benefiting activities. The costs included in this schedule have been allocated as follows.

Cash Receipts - this function identifies the costs of collecting and receipting all cash that is recorded by the Treasurer's office. The basis of allocation is the number of cash receipts processed by department.

General Ledger Maintenance – this function identifies the costs related to recording and monitoring accounting information in the general ledger. The basis of allocation is the number of general expense transactions by department.

Cash Disbursements – this function identifies the costs of processing all cash disbursements recorded by the county. The basis of allocation is the number of accounts payable transactions processed by department.

General Government – this function identifies the costs related to collection of delinquent taxes, investment of county funds and other ineligible expenses. These expenses have not been allocated for the purpose of this cost allocation plan.

This department receives allocations from other central 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.

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .1 - Nature and Extent of Services
For Department Treasurer

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

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .2 - Costs To Be Allocated
For Department Treasurer

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	582,581			582,581
Inbound Costs:				
Building Depreciation	25,019	19	25,038	
Insurance	2,389	116	2,505	
Administrator	21,130	3,296	24,426	
Information Technology	15,462	2,171	17,632	
Central Stores	77	16	93	
Printing & Purchasing	5,383	771	6,155	
Treasurer		85,280	85,280	
Building & Grounds		21,490	21,490	
Utilities		6,779	6,779	
Total Allocated Additions:	69,461	119,936	189,398	189,398
Total To Be Allocated:	652,042	119,936		771,979

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .3 - Costs Allocated By Activity
For Department Treasurer

	Total	G&A	Cash Receipts	General Ledger	Cash Disbursemt
Wages & Benefits					
SALARIES & WAGES	272,372	51,086	114,945	36,394	35,452
FRINGE BENEFITS	162,177	30,424	68,439	21,667	21,115
Other Expense & Cost					
Supplies	1,437	270	606	192	187
Other Services	4,793	899	2,023	640	624
Postage	8,212	0	0	0	0
Contract Services	8,555	0	0	0	0
Tax Tribunal	125,035	0	0	0	0
Bank Service Charge	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	582,581				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost					
Functional Cost	582,581	82,679	186,013	58,893	57,378
Allocation Step 1					
Inbound - All Others	69,461	13,031	29,313	9,280	9,044
Reallocate Admin Costs		(95,710)	49,712	15,744	15,333
Unallocated Costs	(221,333)	0	0	0	0
1st Allocation	430,709	0	265,038	83,917	81,755
Allocation Step 2					
Inbound - Treasurer	85,280	0	0	0	0
Inbound - All Others	34,657	6,501	14,626	4,630	4,512
Reallocate Admin Costs		(6,501)	3,377	1,069	1,042
Unallocated Costs	(90,681)	0	0	0	0
2nd Allocation	29,255	0	18,003	5,699	5,554
Total For Treasurer					
Schedule .3 Total	459,965	0	283,040	89,617	87,308

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .3 - Costs Allocated By Activity
For Department Treasurer

General Gov't**

<hr/>	
Wages & Benefits	
SALARIES & WAGES	34,495
FRINGE BENEFITS	20,532
Other Expense & Cost	
Supplies	182
Other Services	607
Postage	8,212
Contract Services	8,555
Tax Tribunal	125,035
Bank Service Charge	0
Departmental Total	
Expenditures Per Financial Statement	
Deductions	
*Total Disallowed Costs	0
Functional Cost	197,618
Allocation Step 1	
Inbound - All Others	8,794
Reallocate Admin Costs	14,921
Unallocated Costs	(221,333)
1st Allocation	0
Allocation Step 2	
Inbound - Treasurer	85,280
Inbound - All Others	4,388
Reallocate Admin Costs	1,014
Unallocated Costs	(90,681)
2nd Allocation	0
Total For Treasurer	
Schedule .3 Total	0

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .4 - Detail Activity Allocations
For Department Treasurer

Activity - Cash Receipts

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Insurance	10	0.100482	266		266		266
Administrator	54	0.542605	1,438		1,438		1,438
Information Technology	25	0.251206	666		666		666
Central Stores	25	0.251206	666		666		666
Treasurer	3,112	31.270098	82,878		82,878		82,878
Building & Grounds	8	0.080386	213		213	21	234
Circuit Court	85	0.854100	2,264		2,264	228	2,491
District Court	230	2.311093	6,125		6,125	616	6,741
Friend of Court	258	2.592444	6,871		6,871	691	7,561
Probate Court	70	0.703376	1,864		1,864	187	2,051
Probate Court/Ju	45	0.452170	1,198		1,198	120	1,319
Clerk	239	2.401527	6,365		6,365	640	7,005
Elections	14	0.140675	373		373	37	410
GIS	12	0.120579	320		320	32	352
Equalization	1	0.010048	27		27	3	29
Prosecutor	144	1.446945	3,835		3,835	385	4,220
PA Coop. Reimb.	12	0.120579	320		320	32	352
PA Victim Rights	8	0.080386	213		213	21	234
PA RHN	4	0.040193	107		107	11	117
PA Econ Crimes	15	0.150723	399		399	40	440
Register of Deed	488	4.903537	12,996		12,996	1,306	14,302
Public Defender	292	2.934084	7,776		7,776	781	8,558
Sheriff	85	0.854100	2,264		2,264	228	2,491
St. Liquor Lic.	4	0.040193	107		107	11	117
Jail	79	0.793810	2,104		2,104	211	2,315
Sheriff Animal	227	2.280949	6,045		6,045	608	6,653
Emergency Serv.	2	0.020096	53		53	5	59
Medical Examiner	36	0.361736	959		959	96	1,055
Veteran Affairs	1	0.010048	27		27	3	29
201 County Road	1	0.010048	27		27	3	29
208 Parks	10	0.100482	266		266	27	293
214 Sobriety	199	1.999598	5,300		5,300	533	5,832
216 Caseload Asst.	1	0.010048	27		27	3	29
217 Enhanc Court	11	0.110531	293		293	29	322
218 Drug Court	18	0.180868	479		479	48	527
221 Health	419	4.210209	11,159		11,159	1,121	12,280
230 Drug Testing Facility	125	1.256029	3,329		3,329	335	3,663
232 Solid Waste	13	0.130627	346		346	35	381
234 Local Emergency	3	0.030145	80		80	8	88
236 Crim Justic Comm Alloc	194	1.949357	5,167		5,167	519	5,686
246 Kiwanis Trail	2	0.020096	53		53	5	59
251 Drain	71	0.713424	1,891		1,891	190	2,081
252 MCF Millage	37	0.371785	985		985	99	1,084
253 Indigent Def	5	0.050241	133		133	13	146
254 Survey/Renom	2	0.020096	53		53	5	59
255 Land Bank	9	0.090434	240		240	24	264
256 ROD Automat	242	2.431672	6,445		6,445	648	7,093
257 Concealed Pistol	232	2.331190	6,179		6,179	621	6,799
258 Disaster Cont.	9	0.090434	240		240	24	264
261 Central Disp	110	1.105305	2,929		2,929	294	3,224
262 Comm Corr	15	0.150723	399		399	40	440
263 Marine Law	7	0.070338	186		186	19	205

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .4 - Detail Activity Allocations
For Department Treasurer

Activity - Cash Receipts

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
264 Corr Ofc Trng	15	0.150723	399		399	40	440
265 Drug Forfeit	5	0.050241	133		133	13	146
266 Law Enforcement	4	0.040193	107		107	11	117
269 Law Library	1	0.010048	27		27	3	29
274 Homeland Sec	14	0.140675	373		373	37	410
280 2nd Road Pat	8	0.080386	213		213	21	234
284 Opioid Settlement	3	0.030145	80		80	8	88
286 Veterans Affairs	4	0.040193	107		107	11	117
287 Housing Rehb	5	0.050241	133		133	13	146
292 C.C. Probate Juvenile	1	0.010048	27		27	3	29
292 C.C. MSC	74	0.743569	1,971		1,971	198	2,169
293 Vet's Relief	38	0.381833	1,012		1,012	102	1,114
296 DOA	136	1.366559	3,622		3,622	364	3,986
297 FIA/C.C.	6	0.060289	160		160	16	176
299 Special Proj	43	0.432074	1,145		1,145	115	1,260
361 RWSS Plt Exp	3	0.030145	80		80	8	88
363 Cntrl Len Sw	3	0.030145	80		80	8	88
366 Jail Bldg	49	0.492363	1,305		1,305	131	1,436
401 General	3	0.030145	80		80	8	88
459 Loch Erin Co	21	0.211013	559		559	56	615
512 Med Care Fac	50	0.502412	1,332		1,332	134	1,465
502 HS Bldg Oper	126	1.266077	3,356		3,356	337	3,693
516 Delq Tax Rev	1,138	11.434887	30,307		30,307	3,049	33,356
547 Equalization	14	0.140675	373		373	37	410
552 Drain Posey	17	0.170820	453		453	45	498
553 Swr O&M Riga	81	0.813907	2,157		2,157	217	2,374
556 Lake Arrowhe	74	0.743569	1,971		1,971	198	2,169
557 Riga Twp O&M	81	0.813907	2,157		2,157	217	2,374
558 Sewer Adrain	13	0.130627	346		346	35	381
559 Sewer Loch	16	0.160772	426		426	43	469
560 Sewer Wample	25	0.251206	666		666	67	733
563 Central Len	88	0.884244	2,344		2,344	236	2,579
564 Water South	3	0.030145	80		80	8	88
568 Mannor Farms	74	0.743569	1,971		1,971	198	2,169
573 Sewer Claytn	12	0.120579	320		320	32	352
574 Sewer Fairfi	12	0.120579	320		320	32	352
581 Airport	167	1.678055	4,447		4,447	447	4,894
595 Jail Commiss	37	0.371785	985		985	99	1,084
639 Drain Equip	13	0.130627	346		346	35	381
801 Drain	49	0.492363	1,305		1,305	131	1,436
820 Chapter 20 R	42	0.422026	1,119		1,119	112	1,231
821 Sewer R-W	51	0.512460	1,358		1,358	136	1,495
824 Drain	1	0.010048	27		27	3	29
841 Lake Level	9	0.090434	240		240	24	264
Other	3	0.030145	80		80	8	88
Schedule .4 Total for Cash Receipts	9,952	100.000000	265,038		265,038	18,003	283,040

Allocation Basis: Number of cash receipt transactions
Allocation Source: Detail transaction history

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .4 - Detail Activity Allocations
For Department Treasurer

Activity - General Ledger

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Insurance	3	0.014876	12		12		12
Administrator	343	1.700798	1,427		1,427		1,427
Information Technology	346	1.715674	1,440		1,440		1,440
Central Stores	449	2.226409	1,868		1,868		1,868
Printing & Purchasing	296	1.467744	1,232		1,232		1,232
Treasurer	532	2.637973	2,214		2,214		2,214
Building & Grounds	352	1.745426	1,465		1,465	110	1,575
Utilities	32	0.158675	133		133	10	143
Board of Commiss	224	1.110725	932		932	70	1,002
Circuit Court	406	2.013190	1,689		1,689	127	1,816
District Court	407	2.018148	1,694		1,694	127	1,821
Friend of Court	358	1.775177	1,490		1,490	112	1,602
Probate Court	349	1.730550	1,452		1,452	109	1,562
Probate Court/Ju	289	1.433034	1,203		1,203	91	1,293
Circuit Court Pr	29	0.143799	121		121	9	130
Clerk	317	1.571875	1,319		1,319	99	1,418
Elections	254	1.259483	1,057		1,057	80	1,136
Jury Board	5	0.024793	21		21	2	22
GIS	202	1.001636	841		841	63	904
Equalization	273	1.353697	1,136		1,136	85	1,221
Prosecutor	414	2.052859	1,723		1,723	130	1,852
PA Coop. Reimb.	257	1.274359	1,069		1,069	80	1,150
PA Victim Rights	253	1.254525	1,053		1,053	79	1,132
PA RHN	162	0.803293	674		674	51	725
PA Econ Crimes	234	1.160311	974		974	73	1,047
Register of Deed	313	1.552040	1,302		1,302	98	1,400
Public Defender	253	1.254525	1,053		1,053	79	1,132
Cooperative Ext	242	1.199980	1,007		1,007	76	1,083
Sheriff	644	3.193336	2,680		2,680	202	2,881
St. Liquor Lic.	16	0.079338	67		67	5	72
Court Bailiffs	390	1.933852	1,623		1,623	122	1,745
Jail	584	2.895820	2,430		2,430	183	2,613
Sheriff Animal	236	1.170229	982		982	74	1,056
Emergency Serv.	235	1.165270	978		978	74	1,051
Medical Examiner	279	1.383448	1,161		1,161	87	1,248
Veteran Affairs	269	1.333862	1,119		1,119	84	1,204
201 County Road	8	0.039669	33		33	2	36
208 Parks	111	0.550404	462		462	35	497
211 AG Committee	1	0.004959	4		4	0	4
214 Sobriety	278	1.378490	1,157		1,157	87	1,244
217 Enhanc Court	177	0.877671	737		737	55	792
218 Drug Court	258	1.279318	1,074		1,074	81	1,154
221 Health	1,785	8.851097	7,429		7,429	563	7,992
230 Drug Testing Facility	212	1.051222	882		882	66	948
232 Solid Waste	41	0.203302	171		171	13	183
236 Crim Justic Comm Alloc	10	0.049586	42		42	3	45
246 Kiwanis Trail	10	0.049586	42		42	3	45
251 Drain	440	2.181782	1,831		1,831	138	1,969
252 MCF Millage	27	0.133882	112		112	8	121
253 Indigent Def	529	2.623097	2,201		2,201	166	2,367
254 Survey/Renom	2	0.009917	8		8	1	9
255 Land Bank	6	0.029752	25		25	2	27

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .4 - Detail Activity Allocations
For Department Treasurer

Activity - General Ledger

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
256 ROD Automat	18	0.089255	75		75	6	80
257 Concealed Pistol	164	0.813210	682		682	51	734
258 Disaster Cont.	14	0.069420	58		58	4	63
260 Mobile Data	19	0.094213	79		79	6	85
261 Central Disp	551	2.732186	2,293		2,293	173	2,465
262 Comm Corr	50	0.247930	208		208	16	224
263 Marine Law	39	0.193385	162		162	12	174
264 Corr Ofc Trng	122	0.604949	508		508	38	546
265 Drug Forfeit	26	0.128923	108		108	8	116
266 Law Enforcement	2	0.009917	8		8	1	9
269 Law Library	26	0.128923	108		108	8	116
274 Homeland Sec	13	0.064462	54		54	4	58
280 2nd Road Pat	210	1.041305	874		874	66	940
284 Opioid Settlement	1	0.004959	4		4	0	4
285 ARP Funds	15	0.074379	62		62	5	67
286 Veterans Affairs	211	1.046264	878		878	66	944
287 Housing Rehb	12	0.059503	50		50	4	54
292 C.C. Probate Juvenile	227	1.125601	945		945	71	1,016
292 C.C. MSC	459	2.275995	1,910		1,910	144	2,054
293 Vet's Relief	279	1.383448	1,161		1,161	87	1,248
296 DOA	974	4.829672	4,053		4,053	305	4,358
297 FIA/C.C.	9	0.044627	37		37	3	40
298 Lilley	43	0.213220	179		179	13	192
299 Special Proj	11	0.054545	46		46	3	49
301 Gen Debt Serv	14	0.069420	58		58	4	63
355 Cambridge/Fr	12	0.059503	50		50	4	54
361 RWSS Plt Exp	14	0.069420	58		58	4	63
363 Cntrl Len Sw	19	0.094213	79		79	6	85
364 South Shore	12	0.059503	50		50	4	54
366 Jail Bldg	19	0.094213	79		79	6	85
401 General	4	0.019834	17		17	1	18
458 Adrian Twp	13	0.064462	54		54	4	58
459 Loch Erin Co	12	0.059503	50		50	4	54
475 Wampers	12	0.059503	50		50	4	54
512 Med Care Fac	6	0.029752	25		25	2	27
502 HS Bldg Oper	414	2.052859	1,723		1,723	130	1,852
506 Delq Tax	15	0.074379	62		62	5	67
516 Delq Tax Rev	116	0.575197	483		483	36	519
547 Equalization	47	0.233054	196		196	15	210
552 Drain Posey	60	0.297516	250		250	19	268
553 Swr O&M Riga	64	0.317350	266		266	20	286
556 Lake Arrowhe	50	0.247930	208		208	16	224
557 Riga Twp O&M	60	0.297516	250		250	19	268
558 Sewer Adrain	55	0.272723	229		229	17	246
559 Sewer Loch	66	0.327267	275		275	21	295
560 Sewer Wample	86	0.426439	358		358	27	385
563 Central Len	138	0.684286	574		574	43	617
564 Water South	54	0.267764	225		225	17	242
568 Mannor Farms	52	0.257847	216		216	16	233
573 Sewer Claytn	50	0.247930	208		208	16	224
574 Sewer Fairfi	61	0.302474	254		254	19	273
581 Airport	396	1.963604	1,648		1,648	124	1,772

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .4 - Detail Activity Allocations
For Department Treasurer

Activity - General Ledger

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
597 Bus. Loan	5	0.024793	21		21	2	22
639 Drain Equip	47	0.233054	196		196	15	210
801 Drain	164	0.813210	682		682	51	734
802 Revolving Drain	8	0.039669	33		33	2	36
804 Drain Revol	61	0.302474	254		254	19	273
820 Chapter 20 R	26	0.128923	108		108	8	116
821 Sewer R-W	95	0.471067	395		395	30	425
823 Drain	12	0.059503	50		50	4	54
824 Drain	48	0.238013	200		200	15	215
841 Lake Level	93	0.461149	387		387	29	416
Other	50	0.247930	208		208	16	224
Schedule .4 Total for General Ledger	20,167	100.000000	83,917		83,917	5,699	89,617

Allocation Basis: Number of general expense transactions by department
Allocation Source: Detail transaction history

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .4 - Detail Activity Allocations
For Department Treasurer

Activity - Cash Disbursemt

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Insurance	7	0.057438	47		47		47
Administrator	222	1.821613	1,489		1,489		1,489
Information Technology	264	2.166243	1,771		1,771		1,771
Central Stores	268	2.199065	1,798		1,798		1,798
Printing & Purchasing	65	0.533355	436		436		436
Treasurer	28	0.229753	188		188		188
Building & Grounds	435	3.569377	2,918		2,918	213	3,131
Utilities	327	2.683187	2,194		2,194	160	2,354
Board of Commiss	40	0.328219	268		268	20	288
Circuit Court	164	1.345696	1,100		1,100	80	1,181
District Court	150	1.230820	1,006		1,006	73	1,080
Friend of Court	89	0.730286	597		597	44	641
Probate Court	150	1.230820	1,006		1,006	73	1,080
Probate Court/Ju	150	1.230820	1,006		1,006	73	1,080
Clerk	40	0.328219	268		268	20	288
Elections	62	0.508739	416		416	30	446
Jury Board	6	0.049233	40		40	3	43
GIS	4	0.032822	27		27	2	29
Equalization	21	0.172315	141		141	10	151
Prosecutor	192	1.575449	1,288		1,288	94	1,382
PA Coop. Reimb.	99	0.812341	664		664	49	713
PA Victim Rights	19	0.155904	127		127	9	137
PA Econ Crimes	2	0.016411	13		13	1	14
Register of Deed	45	0.369246	302		302	22	324
Public Defender	80	0.656437	537		537	39	576
Surveyor	1	0.008205	7		7	0	7
Cooperative Ext	19	0.155904	127		127	9	137
Drain at Large	1	0.008205	7		7	0	7
Soil Conservatin	5	0.041027	34		34	2	36
Sheriff	541	4.439156	3,629		3,629	265	3,894
St. Liquor Lic.	2	0.016411	13		13	1	14
Court Bailiffs	27	0.221548	181		181	13	194
Jail	521	4.275047	3,495		3,495	255	3,750
Sheriff Animal	46	0.377451	309		309	23	331
Planning	14	0.114877	94		94	7	101
Emergency Serv.	69	0.566177	463		463	34	497
Transportation	6	0.049233	40		40	3	43
Medical Examiner	150	1.230820	1,006		1,006	73	1,080
Human Services	17	0.139493	114		114	8	122
Veteran Affairs	38	0.311808	255		255	19	274
Appro. NCA	4	0.032822	27		27	2	29
208 Parks	108	0.886190	724		724	53	777
214 Sobriety	68	0.557972	456		456	33	489
216 Caseload Asst.	1	0.008205	7		7	0	7
217 Enhanc Court	30	0.246164	201		201	15	216
218 Drug Court	77	0.631821	517		517	38	554
221 Health	2,131	17.485848	14,297		14,297	1,048	15,345
230 Drug Testing Facility	70	0.574383	470		470	34	504
232 Solid Waste	68	0.557972	456		456	33	489
234 Local Emergency	1	0.008205	7		7	0	7
236 Crim Justic Comm Alloc	14	0.114877	94		94	7	101
246 Kiwanis Trail	6	0.049233	40		40	3	43

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .4 - Detail Activity Allocations
For Department Treasurer

Activity - Cash Disbursemt

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
251 Drain	93	0.763108	624		624	46	669
252 MCF Millage	16	0.131287	107		107	8	115
253 Indigent Def	202	1.657504	1,355		1,355	99	1,454
254 Survey/Renom	17	0.139493	114		114	8	122
255 Land Bank	86	0.705670	577		577	42	619
256 ROD Automat	8	0.065644	54		54	4	57
257 Concealed Pistol	5	0.041027	34		34	2	36
258 Disaster Cont.	2	0.016411	13		13	1	14
260 Mobile Data	16	0.131287	107		107	8	115
261 Central Disp	274	2.248297	1,838		1,838	134	1,972
262 Comm Corr	5	0.041027	34		34	2	36
263 Marine Law	26	0.213342	174		174	13	187
264 Corr Ofc Trng	31	0.254369	208		208	15	223
265 Drug Forfeit	1	0.008205	7		7	0	7
266 Law Enforcement	44	0.361040	295		295	22	317
269 Law Library	16	0.131287	107		107	8	115
274 Homeland Sec	16	0.131287	107		107	8	115
280 2nd Road Pat	16	0.131287	107		107	8	115
284 Opioid Settlement	2	0.016411	13		13	1	14
285 ARP Funds	21	0.172315	141		141	10	151
286 Veterans Affairs	36	0.295397	241		241	18	259
287 Housing Rehb	3	0.024616	20		20	1	22
292 C.C. Probate Juvenile	76	0.623615	510		510	37	547
292 C.C. MSC	618	5.070977	4,146		4,146	303	4,449
293 Vet's Relief	19	0.155904	127		127	9	137
296 DOA	1,279	10.494790	8,580		8,580	627	9,207
297 FIA/C.C.	17	0.139493	114		114	8	122
298 Lilley	7	0.057438	47		47	3	50
299 Special Proj	18	0.147698	121		121	9	130
366 Jail Bldg	2	0.016411	13		13	1	14
459 Loch Erin Co	7	0.057438	47		47	3	50
512 Med Care Fac	51	0.418479	342		342	25	367
502 HS Bldg Oper	289	2.371379	1,939		1,939	142	2,080
506 Delq Tax	16	0.131287	107		107	8	115
516 Delq Tax Rev	1	0.008205	7		7	0	7
547 Equalization	42	0.344630	282		282	21	302
552 Drain Posey	72	0.590793	483		483	35	518
553 Swr O&M Riga	60	0.492328	403		403	29	432
556 Lake Arrowhe	96	0.787725	644		644	47	691
557 Riga Twp O&M	84	0.689259	563		563	41	605
558 Sewer Adrain	126	1.033889	845		845	62	907
559 Sewer Loch	105	0.861574	704		704	51	756
560 Sewer Wample	185	1.518011	1,241		1,241	91	1,332
561 Hayes State Park	3	0.024616	20		20	1	22
563 Central Len	188	1.542627	1,261		1,261	92	1,353
564 Water South	85	0.697465	570		570	42	612
568 Mannor Farms	67	0.549766	449		449	33	482
573 Sewer Claytn	43	0.352835	288		288	21	309
574 Sewer Fairfi	60	0.492328	403		403	29	432
581 Airport	256	2.100599	1,717		1,717	125	1,843
595 Jail Commiss	79	0.648232	530		530	39	569
639 Drain Equip	60	0.492328	403		403	29	432

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .4 - Detail Activity Allocations
For Department Treasurer

Activity - Cash Disbursemt

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
820 Chapter 20 R	17	0.139493	114		114	8	122
821 Sewer R-W	187	1.534422	1,254		1,254	92	1,346
824 Drain	26	0.213342	174		174	13	187
Other	46	0.377451	309		309	23	331
Schedule .4 Total for Cash Disbursemt	12,187	100.000000	81,755		81,755	5,554	87,308

Allocation Basis: Number of accounts payable transactions

Allocation Source: Detail transaction history

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .5 - Allocation Summary
For Department Treasurer

Receiving Department	Total	Cash Receipts	General Ledger	Cash Disbursemt
Insurance	326	266	12	47
Administrator	4,355	1,438	1,427	1,489
Information Technology	3,877	666	1,440	1,771
Central Stores	4,332	666	1,868	1,798
Printing & Purchasing	1,668	0	1,232	436
Treasurer	85,280	82,878	2,214	188
Building & Grounds	4,941	234	1,575	3,131
Utilities	2,497	0	143	2,354
Board of Commiss	1,290	0	1,002	288
Circuit Court	5,488	2,491	1,816	1,181
District Court	9,642	6,741	1,821	1,080
Friend of Court	9,804	7,561	1,602	641
Probate Court	4,693	2,051	1,562	1,080
Probate Court/Ju	3,692	1,319	1,293	1,080
Circuit Court Pr	130	0	130	0
Clerk	8,711	7,005	1,418	288
Elections	1,993	410	1,136	446
Jury Board	65	0	22	43
GIS	1,284	352	904	29
Equalization	1,402	29	1,221	151
Prosecutor	7,455	4,220	1,852	1,382
PA Coop. Reimb.	2,214	352	1,150	713
PA Victim Rights	1,503	234	1,132	137
PA RHN	842	117	725	0
PA Econ Crimes	1,501	440	1,047	14
Register of Deed	16,027	14,302	1,400	324
Public Defender	10,266	8,558	1,132	576
Surveyor	7	0	0	7
Cooperative Ext	1,219	0	1,083	137
Drain at Large	7	0	0	7
Soil Conservatin	36	0	0	36
Sheriff	9,267	2,491	2,881	3,894
St. Liquor Lic.	203	117	72	14
Court Bailiffs	1,939	0	1,745	194
Jail	8,679	2,315	2,613	3,750
Sheriff Animal	8,040	6,653	1,056	331
Planning	101	0	0	101
Emergency Serv.	1,607	59	1,051	497
Transportation	43	0	0	43
Medical Examiner	3,383	1,055	1,248	1,080
Human Services	122	0	0	122
Veteran Affairs	1,506	29	1,204	274
Appro. NCA	29	0	0	29
201 County Road	65	29	36	0
208 Parks	1,567	293	497	777
211 AG Committee	4	0	4	0
214 Sobriety	7,566	5,832	1,244	489
216 Caseload Asst.	36	29	0	7
217 Enhanc Court	1,330	322	792	216
218 Drug Court	2,236	527	1,154	554
221 Health	35,617	12,280	7,992	15,345
230 Drug Testing Facility	5,116	3,663	948	504

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .5 - Allocation Summary
For Department Treasurer

Receiving Department	Total	Cash Receipts	General Ledger	Cash Disbursemt
232 Solid Waste	1,054	381	183	489
234 Local Emergency	95	88	0	7
236 Crim Justic Comm Alloc	5,831	5,686	45	101
246 Kiwanis Trail	146	59	45	43
251 Drain	4,719	2,081	1,969	669
252 MCF Millage	1,320	1,084	121	115
253 Indigent Def	3,967	146	2,367	1,454
254 Survey/Renom	190	59	9	122
255 Land Bank	910	264	27	619
256 ROD Automat	7,231	7,093	80	57
257 Concealed Pistol	7,569	6,799	734	36
258 Disaster Cont.	341	264	63	14
260 Mobile Data	200	0	85	115
261 Central Disp	7,661	3,224	2,465	1,972
262 Comm Corr	699	440	224	36
263 Marine Law	567	205	174	187
264 Corr Ofc Trng	1,208	440	546	223
265 Drug Forfeit	270	146	116	7
266 Law Enforcement	443	117	9	317
269 Law Library	261	29	116	115
274 Homeland Sec	584	410	58	115
280 2nd Road Pat	1,289	234	940	115
284 Opioid Settlement	107	88	4	14
285 ARP Funds	218	0	67	151
286 Veterans Affairs	1,320	117	944	259
287 Housing Rehb	222	146	54	22
292 C.C. Probate Juvenile	1,592	29	1,016	547
292 C.C. MSC	8,671	2,169	2,054	4,449
293 Vet's Relief	2,499	1,114	1,248	137
296 DOA	17,551	3,986	4,358	9,207
297 FIA/C.C.	338	176	40	122
298 Lilley	243	0	192	50
299 Special Proj	1,439	1,260	49	130
301 Gen Debt Serv	63	0	63	0
355 Cambridge/Fr	54	0	54	0
361 RWSS Plt Exp	150	88	63	0
363 Cnrtl Len Sw	173	88	85	0
364 South Shore	54	0	54	0
366 Jail Bldg	1,535	1,436	85	14
401 General	106	88	18	0
458 Adrian Twp	58	0	58	0
459 Loch Erin Co	719	615	54	50
475 Wampers	54	0	54	0
512 Med Care Fac	1,859	1,465	27	367
502 HS Bldg Oper	7,625	3,693	1,852	2,080
506 Delq Tax	182	0	67	115
516 Delq Tax Rev	33,882	33,356	519	7
547 Equalization	923	410	210	302
552 Drain Posey	1,285	498	268	518
553 Swr O&M Riga	3,092	2,374	286	432
556 Lake Arrowhe	3,083	2,169	224	691
557 Riga Twp O&M	3,247	2,374	268	605

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .5 - Allocation Summary
For Department Treasurer

Receiving Department	Total	Cash Receipts	General Ledger	Cash Disbursemt
558 Sewer Adrain	1,534	381	246	907
559 Sewer Loch	1,520	469	295	756
560 Sewer Wample	2,449	733	385	1,332
561 Hayes State Park	22	0	0	22
563 Central Len	4,550	2,579	617	1,353
564 Water South	941	88	242	612
568 Mannor Farms	2,884	2,169	233	482
573 Sewer Claytn	885	352	224	309
574 Sewer Fairfi	1,056	352	273	432
581 Airport	8,509	4,894	1,772	1,843
595 Jail Commiss	1,653	1,084	0	569
597 Bus. Loan	22	0	22	0
639 Drain Equip	1,023	381	210	432
801 Drain	2,170	1,436	734	0
802 Revolving Drain	36	0	36	0
804 Drain Revol	273	0	273	0
820 Chapter 20 R	1,470	1,231	116	122
821 Sewer R-W	3,266	1,495	425	1,346
823 Drain	54	0	54	0
824 Drain	431	29	215	187
841 Lake Level	680	264	416	0
Other	643	88	224	331
Direct Bill	0	0	0	0
Total	459,965	283,040	89,617	87,308

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .1 - Nature and Extent of Services
For Department Building & Grounds

The Building & Grounds department is responsible for the maintenance of several county owned facilities as well as lawn care service around the facilities and at other locations through out the County. The cost related to facilities with multiple occupants has been allocated to each department based on the assigned square footage of each respective building. Costs related to facilities with single occupants have been allocated directly to the benefiting department. The costs of this schedule have been allocated as follows:

Specific Maintenance – this activity identifies the costs associated with lawn care services related to specific locations. The basis of allocation is the number of hours spent servicing each location.

Facility Maintenance – the costs of providing facility maintenance for the Courthouse, Judicial Building, Sheriff, Physical Resources Building, Annex, Jail and the Robertson Building have been allocated based on the assigned square footage of each department located in each respective facility.

Direct Supplies - this activity identifies costs associated specific departments that is in addition to the costs of managed buildings. The basis of allocation is the dollar amount of expenses by benefiting department.

This department receives allocations from other central 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.

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .2 - Costs To Be Allocated
For Department Building & Grounds

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	840,690			840,690
Cost Adjustments:				
Building Security	93,571			
Refunds/Reimb	-4,487			
Total Departmental Cost Adjustments:	89,084			89,084
Inbound Costs:				
Building Depreciation	24,282	636	24,918	
Equipment Depr. / Expendable Equipment	206,491	799	207,290	
Insurance	9,454	167	9,621	
Administrator	22,989	6,401	29,390	
Information Technology	38,281	5,698	43,979	
Central Stores	231	47	277	
Printing & Purchasing	8,881	956	9,837	
Treasurer	4,596	345	4,941	
Building & Grounds		129,352	129,352	
Utilities		34,999	34,999	
Total Allocated Additions:	315,205	179,399	494,604	494,604
Total To Be Allocated:	1,244,979	179,399		1,424,378

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .3 - Costs Allocated By Activity
For Department Building & Grounds

	Total	G&A	Specific Maint	Court House	Judicial Bldg
Wages & Benefits					
SALARIES & WAGES	428,219	109,493	15,167	50,021	100,043
FRINGE BENEFITS	258,177	66,017	9,139	30,155	60,310
Other Expense & Cost					
Supplies	2,025	517	72	237	473
Building Supplies	35,665	0	0	7,283	14,569
Service Contracts	63,658	0	0	12,993	18,409
Refuse	2,629	0	0	432	867
Building Repair	23,649	0	0	2,533	3,923
Vehicle Expense	12,995	3,322	460	1,518	3,036
Operating Expenses	13,673	0	0	2,253	4,508
Grounds Maintenance	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	840,690				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Building Security	93,571	0	0	0	62,323
Refunds/Reimb	(4,487)	(4,487)	0	0	0
Functional Cost					
	929,774	174,862	24,838	107,425	268,461
Allocation Step 1					
Inbound - Building Depreciation: Annex	6,085	0	0	1,003	2,005
Inbound - All Others	309,120	69,892	13,416	37,218	74,437
Reallocate Admin Costs		(244,754)	9,129	36,346	89,237
Unallocated Costs	0	0	0	0	0
1st Allocation	1,244,979	0	47,383	181,992	434,141
Allocation Step 2					
Inbound - Building Depreciation: Annex	530	0	0	87	175
Inbound - Building & Grounds: Annex	41,195	0	0	6,788	13,577
Inbound - All Others	137,674	31,128	5,974	16,575	33,156
Reallocate Admin Costs		(31,128)	1,161	4,622	11,349
Unallocated Costs	0	0	0	0	0
2nd Allocation	179,399	0	7,135	28,073	58,257
Total For Building & Grounds					
Schedule .3 Total	1,424,378	0	54,518	210,065	492,397

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .3 - Costs Allocated By Activity
For Department Building & Grounds

	Phy Resources	Jail	Robertson Bldg	Sheriff	Annex
Wages & Benefits					
SALARIES & WAGES	35,403	58,631	6,876	31,303	21,282
FRINGE BENEFITS	21,351	35,344	4,157	18,873	12,831
Other Expense & Cost					
Supplies	167	277	33	148	101
Building Supplies	5,154	0	1,002	4,558	3,099
Service Contracts	7,015	9,593	1,674	7,894	5,914
Refuse	307	508	60	271	184
Building Repair	2,443	1,308	1,048	5,777	6,617
Vehicle Expense	1,075	1,779	209	950	646
Operating Expenses	1,594	2,640	310	1,410	958
Grounds Maintenance	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
Building Security	0	0	0	0	31,248
Refunds/Reimb	0	0	0	0	0
Functional Cost	74,509	110,080	15,369	71,184	82,880
Allocation Step 1					
Inbound - Building Depreciation: Annex	710	1,175	138	627	427
Inbound - All Others	26,337	43,617	5,100	23,277	15,827
Reallocate Admin Costs	24,867	34,045	4,724	21,954	24,451
Unallocated Costs	0	0	0	0	0
1st Allocation	126,423	188,917	25,331	117,043	123,584
Allocation Step 2					
Inbound - Building Depreciation: Annex	62	102	12	55	37
Inbound - Building & Grounds: Annex	4,804	7,957	933	4,248	2,888
Inbound - All Others	11,730	19,425	2,271	10,366	7,048
Reallocate Admin Costs	3,163	4,330	601	2,792	3,110
Unallocated Costs	0	0	0	0	0
2nd Allocation	19,758	31,814	3,817	17,461	13,083
Total For Building & Grounds					
Schedule .3 Total	146,181	220,732	29,148	134,504	136,668

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .3 - Costs Allocated By Activity
For Department Building & Grounds

Direct Services

<hr/>	
Wages & Benefits	
SALARIES & WAGES	0
FRINGE BENEFITS	0
Other Expense & Cost	
Supplies	0
Building Supplies	0
Service Contracts	166
Refuse	0
Building Repair	0
Vehicle Expense	0
Operating Expenses	0
Grounds Maintenance	0
Departmental Total	
Expenditures Per Financial Statement	
Deductions	
*Total Disallowed Costs	0
Cost Adjustments	
Building Security	0
Refunds/Reimb	0
Functional Cost	166
Allocation Step 1	
Inbound - Building Depreciation: Annex	0
Inbound - All Others	0
Reallocate Admin Costs	0
Unallocated Costs	0
1st Allocation	166
Allocation Step 2	
Inbound - Building Depreciation: Annex	0
Inbound - Building & Grounds: Annex	0
Inbound - All Others	0
Reallocate Admin Costs	0
Unallocated Costs	0
2nd Allocation	0
Total For Building & Grounds	
Schedule .3 Total	166

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .4 - Detail Activity Allocations
For Department Building & Grounds

Activity - Specific Maint

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
208 Parks	775.00	99.742600	47,261		47,261	7,117	54,378
232 Solid Waste	2.00	0.257400	122		122	18	140
Schedule .4 Total for Specific Maint	777.00	100.000000	47,383		47,383	7,135	54,518

Allocation Basis: Number of hours by location

Allocation Source: Job log

**Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .4 - Detail Activity Allocations
For Department Building & Grounds**

Activity - Court House

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Administrator	3,399	29.339663	53,396		53,396		53,396
Treasurer	1,368	11.808373	21,490		21,490		21,490
Board of Commiss	3,863	33.344843	60,685		60,685	15,906	76,591
GIS	449	3.875701	7,053		7,053	1,849	8,902
Equalization	1,107	9.555460	17,390		17,390	4,558	21,948
Register of Deed	1,354	11.687527	21,270		21,270	5,575	26,846
547 Equalization	45	0.388433	707		707	185	892
Schedule .4 Total for Court House	11,585	100.000000	181,992		181,992	28,073	210,065

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds

**Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .4 - Detail Activity Allocations
For Department Building & Grounds**

Activity - Judicial Bldg

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Building & Grounds	567	1.344749	5,838		5,838		5,838
Circuit Court	7,955	18.866806	81,908		81,908	11,141	93,049
District Court	10,994	26.074376	113,199		113,199	15,398	128,597
Friend of Court	5,439	12.899630	56,003		56,003	7,617	63,620
Probate Court	7,567	17.946590	77,913		77,913	10,598	88,511
Probate Court/Ju	2,588	6.137938	26,647		26,647	3,624	30,272
Circuit Court Pr	1,362	3.230244	14,024		14,024	1,907	15,931
Clerk	2,143	5.082535	22,065		22,065	3,001	25,067
Prosecutor	2,660	6.308699	27,389		27,389	3,725	31,114
PA Victim Rights	298	0.706764	3,068		3,068	417	3,486
PA RHN	139	0.329665	1,431		1,431	195	1,626
PA Econ Crimes	152	0.360497	1,565		1,565	213	1,778
Sheriff	300	0.711507	3,089		3,089	420	3,509
Schedule .4 Total for Judicial Bldg	42,164	100.000000	434,141		434,141	58,257	492,397

Allocation Basis: Assigned square footage by department
Allocation Source: Building & Grounds

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .4 - Detail Activity Allocations
For Department Building & Grounds

Activity - Phy Resources

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Printing & Purchasing	3,065	13.648913	17,255		17,255		17,255
Building & Grounds	14,622	65.114001	82,319		82,319		82,319
Medical Examiner	1,062	4.729248	5,979		5,979	4,400	10,379
251 Drain	3,707	16.507838	20,870		20,870	15,358	36,228
Schedule .4 Total for Phy Resources	22,456	100.000000	126,423		126,423	19,758	146,181

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .4 - Detail Activity Allocations
For Department Building & Grounds

Activity - Jail

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Jail	100	100.000000	188,917		188,917	31,814	220,732
Schedule .4 Total for Jail	100	100.000000	188,917		188,917	31,814	220,732

Allocation Basis: Direct allocation to jail
Allocation Source: Building & Grounds

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .4 - Detail Activity Allocations
For Department Building & Grounds

Activity - Robertson Bldg

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Information Technology	1,797	46.760344	11,845		11,845		11,845
Emergency Serv.	300	7.806401	1,977		1,977	560	2,537
Other	1,746	45.433255	11,509		11,509	3,257	14,766
Schedule .4 Total for Robertson Bldg	3,843	100.000000	25,331		25,331	3,817	29,148

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .4 - Detail Activity Allocations
For Department Building & Grounds

Activity - Sheriff

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Sheriff	13,303	64.418189	75,397		75,397	11,248	86,645
Sheriff Animal	348	1.685148	1,972		1,972	294	2,267
261 Central Disp	6,579	31.858021	37,287		37,287	5,563	42,850
263 Marine Law	73	0.353494	414		414	62	475
280 2nd Road Pat	348	1.685148	1,972		1,972	294	2,267
Schedule .4 Total for Sheriff	20,651	100.000000	117,043		117,043	17,461	134,504

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .4 - Detail Activity Allocations
For Department Building & Grounds

Activity - Annex

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Building & Grounds	4,680	33.333333	41,195		41,195		41,195
Clerk	2,229	15.876068	19,620		19,620	3,116	22,736
Elections	1,337	9.522792	11,769		11,769	1,869	13,637
Public Defender	855	6.089744	7,526		7,526	1,195	8,721
253 Indigent Def	3,825	27.243590	33,669		33,669	5,347	39,016
257 Concealed Pistol	1,114	7.934473	9,806		9,806	1,557	11,363
Schedule .4 Total for Annex	14,040	100.000000	123,584		123,584	13,083	136,668

Allocation Basis: Assigned square footage by department
Allocation Source: Building & Grounds

**Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .4 - Detail Activity Allocations
For Department Building & Grounds**

Activity - Direct Services

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Other	166	100.000000	166		166		166
Schedule .4 Total for Direct Services	166	100.000000	166		166	0	166

Allocation Basis: Dollar amount of expense by department

Allocation Source: Paid invoices

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .5 - Allocation Summary
For Department Building & Grounds

Receiving Department	Total	Specific Maint	Court House	Judicial Bldg	Phy Resources
Administrator	53,396	0	53,396	0	0
Information Technology	11,845	0	0	0	0
Printing & Purchasing	17,255	0	0	0	17,255
Treasurer	21,490	0	21,490	0	0
Building & Grounds	129,352	0	0	5,838	82,319
Board of Commiss	76,591	0	76,591	0	0
Circuit Court	93,049	0	0	93,049	0
District Court	128,597	0	0	128,597	0
Friend of Court	63,620	0	0	63,620	0
Probate Court	88,511	0	0	88,511	0
Probate Court/Ju	30,272	0	0	30,272	0
Circuit Court Pr	15,931	0	0	15,931	0
Clerk	47,803	0	0	25,067	0
Elections	13,637	0	0	0	0
GIS	8,902	0	8,902	0	0
Equalization	21,948	0	21,948	0	0
Prosecutor	31,114	0	0	31,114	0
PA Victim Rights	3,486	0	0	3,486	0
PA RHN	1,626	0	0	1,626	0
PA Econ Crimes	1,778	0	0	1,778	0
Register of Deed	26,846	0	26,846	0	0
Public Defender	8,721	0	0	0	0
Sheriff	90,154	0	0	3,509	0
Jail	220,732	0	0	0	0
Sheriff Animal	2,267	0	0	0	0
Emergency Serv.	2,537	0	0	0	0
Medical Examiner	10,379	0	0	0	10,379
208 Parks	54,378	54,378	0	0	0
232 Solid Waste	140	140	0	0	0
251 Drain	36,228	0	0	0	36,228
253 Indigent Def	39,016	0	0	0	0
257 Concealed Pistol	11,363	0	0	0	0
261 Central Disp	42,850	0	0	0	0
263 Marine Law	475	0	0	0	0
280 2nd Road Pat	2,267	0	0	0	0
547 Equalization	892	0	892	0	0
Other	14,932	0	0	0	0
Direct Bill	0	0	0	0	0
Total	1,424,378	54,518	210,065	492,397	146,181

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .5 - Allocation Summary
For Department Building & Grounds

Receiving Department	Jail	Robertson Bldg	Sheriff	Annex	Direct Services
Administrator	0	0	0	0	0
Information Technology	0	11,845	0	0	0
Printing & Purchasing	0	0	0	0	0
Treasurer	0	0	0	0	0
Building & Grounds	0	0	0	41,195	0
Board of Commiss	0	0	0	0	0
Circuit Court	0	0	0	0	0
District Court	0	0	0	0	0
Friend of Court	0	0	0	0	0
Probate Court	0	0	0	0	0
Probate Court/Ju	0	0	0	0	0
Circuit Court Pr	0	0	0	0	0
Clerk	0	0	0	22,736	0
Elections	0	0	0	13,637	0
GIS	0	0	0	0	0
Equalization	0	0	0	0	0
Prosecutor	0	0	0	0	0
PA Victim Rights	0	0	0	0	0
PA RHN	0	0	0	0	0
PA Econ Crimes	0	0	0	0	0
Register of Deed	0	0	0	0	0
Public Defender	0	0	0	8,721	0
Sheriff	0	0	86,645	0	0
Jail	220,732	0	0	0	0
Sheriff Animal	0	0	2,267	0	0
Emergency Serv.	0	2,537	0	0	0
Medical Examiner	0	0	0	0	0
208 Parks	0	0	0	0	0
232 Solid Waste	0	0	0	0	0
251 Drain	0	0	0	0	0
253 Indigent Def	0	0	0	39,016	0
257 Concealed Pistol	0	0	0	11,363	0
261 Central Disp	0	0	42,850	0	0
263 Marine Law	0	0	475	0	0
280 2nd Road Pat	0	0	2,267	0	0
547 Equalization	0	0	0	0	0
Other	0	14,766	0	0	166
Direct Bill	0	0	0	0	0
Total	220,732	29,148	134,504	136,668	166

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .1 - Nature and Extent of Services
For Department Utilities

This schedule accounts for the centrally budgeted utility cost for several facilities. The utility costs have been analyzed to determine how much utility expense relates to each facility. The utility costs for the Courthouse, Judicial Building, Physical Resources Building, Sheriff, Robertson Building and the Annex have been allocated to the occupants of those facilities based on the assigned square footage for each department. The remaining utility expense relates to facilities with single occupants and has been allocated based on the dollar amount of expense related to each department

This department receives allocations from other central 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.

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .2 - Costs To Be Allocated
For Department Utilities

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	631,303			631,303
Inbound Costs:				
Insurance	1,763	119	1,882	
Administrator	15,545	2,302	17,846	
Printing & Purchasing	31		31	
Treasurer	2,327	170	2,497	
Total Allocated Additions:	<u>19,666</u>	<u>2,590</u>	<u>22,256</u>	22,256
Total To Be Allocated:	<u>650,969</u>	<u>2,590</u>		<u>653,559</u>

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .3 - Costs Allocated By Activity
For Department Utilities

	Total	G&A	Court House	Judicial Bldg	Phy Resources
Wages & Benefits					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
Other Expense & Cost					
Gas	85,226	0	12,639	16,065	6,801
Electric	308,722	0	35,503	63,134	24,080
Water & Sewer	68,971	0	2,730	4,603	2,945
Professional Serv	43,327	43,327	0	0	0
HS Rent Operations	91,954	0	0	0	0
HS Debt Serv	33,103	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	631,303				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Functional Cost					
	631,303	43,327	50,872	83,802	33,826
Allocation Step 1					
Inbound - All Others	19,666	0	1,781	4,268	1,390
Reallocate Admin Costs		(43,327)	4,753	7,842	3,167
Unallocated Costs	0	0	0	0	0
1st Allocation	650,969	0	57,406	95,912	38,383
Allocation Step 2					
Inbound - All Others	2,590	0	234	562	183
2nd Allocation	2,590	0	234	562	183
Total For Utilities					
Schedule .3 Total	653,559	0	57,641	96,474	38,566

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .3 - Costs Allocated By Activity
For Department Utilities

	Sheriff	Robertson Bldg	Annex	Other Buildings	HS Maint Charge
Wages & Benefits					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
Other Expense & Cost					
Gas	10,798	1,244	5,173	32,506	0
Electric	37,571	17,968	13,460	117,006	0
Water & Sewer	3,547	623	2,117	52,406	0
Professional Serv	0	0	0	0	0
HS Rent Operations	0	0	0	0	91,954
HS Debt Serv	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
 Functional Cost	 51,916	 19,835	 20,750	 201,918	 91,954
Allocation Step 1					
Inbound - All Others	2,328	921	1,156	7,823	0
Reallocate Admin Costs	4,857	1,859	1,941	18,908	0
Unallocated Costs	0	0	0	0	0
1st Allocation	59,100	22,614	23,847	228,649	91,954
Allocation Step 2					
Inbound - All Others	306	121	152	1,032	0
2nd Allocation	306	121	152	1,032	0
Total For Utilities					
Schedule .3 Total	59,407	22,736	23,999	229,681	91,954

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .3 - Costs Allocated By Activity
For Department Utilities

HS Debt Serv

<hr/>	
Wages & Benefits -----	
SALARIES & WAGES	0
FRINGE BENEFITS	0
Other Expense & Cost -----	
Gas	0
Electric	0
Water & Sewer	0
Professional Serv	0
HS Rent Operations	0
HS Debt Serv	33,103
Departmental Total -----	
Expenditures Per Financial Statement -----	
Deductions -----	
*Total Disallowed Costs	0
Functional Cost	33,103
Allocation Step 1 -----	
Inbound - All Others	0
Reallocate Admin Costs	0
Unallocated Costs	0
1st Allocation	33,103
Allocation Step 2 -----	
Inbound - All Others	0
2nd Allocation	0
Total For Utilities -----	
Schedule .3 Total	33,103

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .4 - Detail Activity Allocations
For Department Utilities

Activity - Court House

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Administrator	3,399	29.339663	16,843		16,843		16,843
Treasurer	1,368	11.808373	6,779		6,779		6,779
Board of Commiss	3,863	33.344843	19,142		19,142	133	19,275
GIS	449	3.875701	2,225		2,225	15	2,240
Equalization	1,107	9.555460	5,485		5,485	38	5,523
Register of Deed	1,354	11.687527	6,709		6,709	47	6,756
547 Equalization	45	0.388433	223		223	2	225
Schedule .4 Total for Court House	11,585	100.000000	57,406		57,406	234	57,641

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .4 - Detail Activity Allocations
For Department Utilities

Activity - Judicial Bldg

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Building & Grounds	567	1.344749	1,290		1,290		1,290
Circuit Court	7,955	18.866806	18,096		18,096	107	18,203
District Court	10,994	26.074376	25,008		25,008	149	25,157
Friend of Court	5,439	12.899630	12,372		12,372	73	12,446
Probate Court	7,567	17.946590	17,213		17,213	102	17,315
Probate Court/Ju	2,588	6.137938	5,887		5,887	35	5,922
Circuit Court Pr	1,362	3.230244	3,098		3,098	18	3,117
Clerk	2,143	5.082535	4,875		4,875	29	4,904
Prosecutor	2,660	6.308699	6,051		6,051	36	6,087
PA Victim Rights	298	0.706764	678		678	4	682
PA RHN	139	0.329665	316		316	2	318
PA Econ Crimes	152	0.360497	346		346	2	348
Sheriff	300	0.711507	682		682	4	686
Schedule .4 Total for Judicial Bldg	42,164	100.000000	95,912		95,912	562	96,474

Allocation Basis: Assigned square footage by department
Allocation Source: Building & Grounds

**Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .4 - Detail Activity Allocations
For Department Utilities**

Activity - Phy Resources

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Printing & Purchasing	3,065	13.648913	5,239		5,239		5,239
Building & Grounds	14,622	65.114001	24,993		24,993		24,993
Medical Examiner	1,062	4.729248	1,815		1,815	41	1,856
251 Drain	3,707	16.507838	6,336		6,336	142	6,478
Schedule .4 Total for Phy Resources	22,456	100.000000	38,383		38,383	183	38,566

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds

**Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .4 - Detail Activity Allocations
For Department Utilities**

Activity - Sheriff

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Sheriff	13,303	64.418189	38,071		38,071	197	38,269
Sheriff Animal	348	1.685148	996		996	5	1,001
261 Central Disp	6,579	31.858021	18,828		18,828	98	18,926
263 Marine Law	73	0.353494	209		209	1	210
280 2nd Road Pat	348	1.685148	996		996	5	1,001
Schedule .4 Total for Sheriff	20,651	100.000000	59,100		59,100	306	59,407

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .4 - Detail Activity Allocations
For Department Utilities

Activity - Robertson Bldg

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Information Technology	1,797	46.760344	10,575		10,575		10,575
Emergency Serv.	300	7.806401	1,765		1,765	18	1,783
Other	1,746	45.433255	10,275		10,275	103	10,378
Schedule .4 Total for Robertson Bldg	3,843	100.000000	22,614		22,614	121	22,736

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .4 - Detail Activity Allocations
For Department Utilities

Activity - Annex

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Building & Grounds	4,680	33.333333	7,949		7,949		7,949
Clerk	2,229	15.876068	3,786		3,786	36	3,822
Elections	1,337	9.522792	2,271		2,271	22	2,293
Public Defender	855	6.089744	1,452		1,452	14	1,466
253 Indigent Def	3,825	27.243590	6,497		6,497	62	6,559
257 Concealed Pistol	1,114	7.934473	1,892		1,892	18	1,910
Schedule .4 Total for Annex	14,040	100.000000	23,847		23,847	152	23,999

Allocation Basis: Assigned square footage by department
Allocation Source: Building & Grounds

**Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .4 - Detail Activity Allocations
For Department Utilities**

Activity - Other Buildings

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Building & Grounds	678	0.335780	768		768		768
Jail	190,644	94.416545	215,883		215,883	977	216,860
251 Drain	10,596	5.247675	11,999		11,999	54	12,053
Schedule .4 Total for Other Buildings	201,918	100.000000	228,649		228,649	1,032	229,681

Allocation Basis: Dollar amount of utility expense by department

Allocation Source: Paid Invoices

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .4 - Detail Activity Allocations
For Department Utilities

Activity - HS Maint Charge

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Cooperative Ext	71,006	77.219044	71,006		71,006		71,006
Veteran Affairs	20,948	22.780956	20,948		20,948		20,948
Schedule .4 Total for HS Maint Charge	91,954	100.000000	91,954		91,954	0	91,954

Allocation Basis: Dollar amount of rent charges by department

Allocation Source: Rent payment schedule

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .4 - Detail Activity Allocations
For Department Utilities

Activity - HS Debt Serv

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Cooperative Ext	25,562	77.219587	25,562		25,562		25,562
Veteran Affairs	7,541	22.780413	7,541		7,541		7,541
Schedule .4 Total for HS Debt Serv	33,103	100.000000	33,103		33,103	0	33,103

Allocation Basis: Dollar amount of debt service rent charges by dept.

Allocation Source: Rent payment schedule

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .5 - Allocation Summary
For Department Utilities

Receiving Department	Total	Court House	Judicial Bldg	Phy Resources	Sheriff
Administrator	16,843	16,843	0	0	0
Information Technology	10,575	0	0	0	0
Printing & Purchasing	5,239	0	0	5,239	0
Treasurer	6,779	6,779	0	0	0
Building & Grounds	34,999	0	1,290	24,993	0
Board of Commiss	19,275	19,275	0	0	0
Circuit Court	18,203	0	18,203	0	0
District Court	25,157	0	25,157	0	0
Friend of Court	12,446	0	12,446	0	0
Probate Court	17,315	0	17,315	0	0
Probate Court/Ju	5,922	0	5,922	0	0
Circuit Court Pr	3,117	0	3,117	0	0
Clerk	8,726	0	4,904	0	0
Elections	2,293	0	0	0	0
GIS	2,240	2,240	0	0	0
Equalization	5,523	5,523	0	0	0
Prosecutor	6,087	0	6,087	0	0
PA Victim Rights	682	0	682	0	0
PA RHN	318	0	318	0	0
PA Econ Crimes	348	0	348	0	0
Register of Deed	6,756	6,756	0	0	0
Public Defender	1,466	0	0	0	0
Cooperative Ext	96,568	0	0	0	0
Sheriff	38,955	0	686	0	38,269
Jail	216,860	0	0	0	0
Sheriff Animal	1,001	0	0	0	1,001
Emergency Serv.	1,783	0	0	0	0
Medical Examiner	1,856	0	0	1,856	0
Veteran Affairs	28,489	0	0	0	0
251 Drain	18,531	0	0	6,478	0
253 Indigent Def	6,559	0	0	0	0
257 Concealed Pistol	1,910	0	0	0	0
261 Central Disp	18,926	0	0	0	18,926
263 Marine Law	210	0	0	0	210
280 2nd Road Pat	1,001	0	0	0	1,001
547 Equalization	225	225	0	0	0
Other	10,378	0	0	0	0
Direct Bill	0	0	0	0	0
Total	653,559	57,641	96,474	38,566	59,407

Lenawee County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2023
Schedule .5 - Allocation Summary
For Department Utilities

Receiving Department	Robertson Bldg	Annex	Other Buildings	HS Maint Charge	HS Debt Serv
Administrator	0	0	0	0	0
Information Technology	10,575	0	0	0	0
Printing & Purchasing	0	0	0	0	0
Treasurer	0	0	0	0	0
Building & Grounds	0	7,949	768	0	0
Board of Commiss	0	0	0	0	0
Circuit Court	0	0	0	0	0
District Court	0	0	0	0	0
Friend of Court	0	0	0	0	0
Probate Court	0	0	0	0	0
Probate Court/Ju	0	0	0	0	0
Circuit Court Pr	0	0	0	0	0
Clerk	0	3,822	0	0	0
Elections	0	2,293	0	0	0
GIS	0	0	0	0	0
Equalization	0	0	0	0	0
Prosecutor	0	0	0	0	0
PA Victim Rights	0	0	0	0	0
PA RHN	0	0	0	0	0
PA Econ Crimes	0	0	0	0	0
Register of Deed	0	0	0	0	0
Public Defender	0	1,466	0	0	0
Cooperative Ext	0	0	0	71,006	25,562
Sheriff	0	0	0	0	0
Jail	0	0	216,860	0	0
Sheriff Animal	0	0	0	0	0
Emergency Serv.	1,783	0	0	0	0
Medical Examiner	0	0	0	0	0
Veteran Affairs	0	0	0	20,948	7,541
251 Drain	0	0	12,053	0	0
253 Indigent Def	0	6,559	0	0	0
257 Concealed Pistol	0	1,910	0	0	0
261 Central Disp	0	0	0	0	0
263 Marine Law	0	0	0	0	0
280 2nd Road Pat	0	0	0	0	0
547 Equalization	0	0	0	0	0
Other	10,378	0	0	0	0
Direct Bill	0	0	0	0	0
Total	22,736	23,999	229,681	91,954	33,103

Section D: Supplemental Data

Lenawee County, Michigan

Internal Service Fund Summary

Based On The Year Ended December 31, 2023

The following pages provide the calculation of the working capital reserve for the Internal Service Funds. A description of the Internal Service Funds, balance sheet, and income statement are included in the 2023 annual financial statements.

Working capital reserves - Internal service funds are dependent upon a reasonable level of working capital reserve to operate from one billing cycle to the next. Charges by an internal service activity to provide for the establishment and maintenance of a reasonable level of working capital reserve, in addition to the full recovery of costs, are allowable. A working capital reserve as part of retained earnings of up to 60 days cash expenses for normal operating purposes is considered reasonable. A working capital reserve exceeding 60 days may be approved by the cognizant Federal agency in exceptional cases.

The Central Stores fund is setup as an ISF, however, the actual expenses and revenue have been allocated in the cost allocation plan. Since the revenue and expenses of this fund were allocated in the cost plan, the Retained Earnings associated with this fund is not applicable to any Federal or State grants or programs.

Contributions to a reserve for certain self-insurance programs including workers compensation, unemployment compensation, and severance pay are allowable subject to the following provisions:

(1) The type of coverage and the extent of coverage and the rates and premiums would have been allowed had insurance (including reinsurance) been purchased to cover the risks. However, provision for known or reasonably estimated self-insured liabilities, which do not become payable for more than one year after the provision is made, shall not exceed the discounted present value of the liability. The rate used for discounting the liability must be determined by giving consideration to such factors as the governmental unit's settlement rate for those liabilities and its investment rate of return.

(2) Earnings or investment income on reserves must be credited to those reserves.

(3) Contributions to reserves must be based on sound actuarial principles using historical experience and reasonable assumptions. Reserve levels must be analyzed and updated at least biennially for each major risk being insured and take into account any reinsurance, coinsurance, etc. Reserve levels related to employee-related coverages will normally be limited to the value of claims submitted and adjudicated but not paid, submitted but not adjudicated, and incurred but not submitted. Reserve levels in excess of the amounts based on the above must be identified and justified in the cost allocation plan or indirect cost rate proposal.

(4) Accounting records, actuarial studies, and cost allocations (or billings) must recognize any significant differences due to types of insured risk and losses generated by the various insured activities or agencies of the governmental unit. If individual departments or agencies of the governmental unit experience significantly different levels of claims for a particular risk, those differences are to be recognized by the use of separate allocations or other techniques resulting in an equitable allocation.

(5) Whenever funds are transferred from a self-insurance reserve to other accounts (e.g., general fund), refunds shall be made to the Federal Government for its share of funds transferred, including earned or imputed interest from the date of transfer.

The following information is provided so the County may take the necessary corrective action if necessary in order to satisfy the above requirements.

Lenawee County, Michigan
Internal Service Funds 2 CFR Part 200 Reconciliation
Based On The Fiscal Year Ended December 31, 2023

	Total	Central Stores
2 CFR Part 200 Fund Balance January 1, 2023	\$ -	\$ -
FY 2022 Fund Increase (Decrease)		
2 CFR Part 200 Revenues:		
Operating Revenues	\$ 285,324	\$ 285,324
Non Operating Revenue / (Expenses)	-	-
Revenues per ACFR	\$ 285,324	\$ 285,324
<i>Revenue Adjustments:</i>		
Allocated Net Loss / (Income)	-	-
2 CFR Part 200 Revenues	\$ 285,324	\$ 285,324
2 CFR Part 200 Expenditures:		
Operating Expenses	\$ 281,402	\$ 281,402
Depreciation	-	-
Expenditures per ACFR	\$ 281,402	\$ 281,402
<i>Expenditure Adjustments:</i>		
Expenses allocated in CAP	-	-
Indirect Costs	-	-
2 CFR Part 200 Allowable Expenditures	\$ 281,402	\$ 281,402
2 CFR Part 200 Current Year Increase (Decrease)	\$ 3,922	\$ 3,922
2 CFR Part 200 Fund Balance December 31, 2023	\$ 3,922	\$ 3,922
Excessive Balance *		
2 CFR Part 200 Fund Balance	\$ 3,922	\$ 3,922
Less:		
Allowable Reserves - 60 Days	\$ (46,900)	\$ (46,900)
Adjusted Fund Balance	\$ (42,978)	\$ (42,978)
Fund Transfers:		
Capital Contributions	\$ -	\$ -
Transfers In	-	-
Transfers Out	-	-
Net Transfers	\$ -	\$ -

* Risk funds (Insurance & Fringe Benefits) require an actuarial analysis to determine if there is excessive fund balance.

If a Non-risk fund has a negative fund balance, there is by definition no excessive fund balance.

60 Day Allowable Reserves are based on total CFR allowable expenditures excluding depr.

maximus

808 Moorefield Park Drive, Suite 205 | Richmond, VA 23236 | 804.323.3535