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

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FY 2022  
Cost Allocation Plan

Based on actual expenditures for the  
Fiscal Year Ended December 31, 2022

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

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FY 2022  
Cost Allocation Plan

Based on actual expenditures for  
the Year Ended December 31, 2022

**TITLE 2 OF THE CFR, PART 200**  
**CERTIFICATION 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 for the fiscal year ended December 31, 2022 to establish cost allocations or billings for the year beginning January 1, 2024, are allowable in accordance with the requirements of 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards 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 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.

Lenawee County, Michigan

Signature: Kimberly L. Murphy  
Name of Official: Kimberly L. Murphy  
Title: County Administrator  
Date: 12/21/2023

**Lenawee County, Michigan  
Cost Allocation Plan  
Based On The Year Ended December 31, 2022  
Table of Contents**

<b>Section A: Cost Allocation Methodology and Process</b> .....	A-1
<b>Section B: Organizational Chart</b> .....	B-1
<b>Section C: Cost Allocation Plan</b> .....	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-49
Equipment Depr. / Expendable Equipment.....	C-51
Schedule .1 - Nature and Extent of Services .....	C-51
Schedule .2 - Detail Costs To Be Allocated .....	C-52
Schedule .3 - Costs To Be Allocated By Activity.....	C-53
Schedule .4 - Detail Activity Allocations .....	C-54
Schedule .5 - Allocation Summary .....	C-56
Insurance.....	C-57
Schedule .1 - Nature and Extent of Services .....	C-57
Schedule .2 - Detail Costs To Be Allocated .....	C-59
Schedule .3 - Costs To Be Allocated By Activity.....	C-60
Schedule .4 - Detail Activity Allocations .....	C-63
Schedule .5 - Allocation Summary .....	C-77
Administrator .....	C-83
Schedule .1 - Nature and Extent of Services .....	C-83
Schedule .2 - Detail Costs To Be Allocated .....	C-85
Schedule .3 - Costs To Be Allocated By Activity.....	C-86
Schedule .4 - Detail Activity Allocations .....	C-89
Schedule .5 - Allocation Summary .....	C-109
Information Technology.....	C-118
Schedule .1 - Nature and Extent of Services .....	C-118
Schedule .2 - Detail Costs To Be Allocated .....	C-120
Schedule .3 - Costs To Be Allocated By Activity.....	C-121
Schedule .4 - Detail Activity Allocations .....	C-123
Schedule .5 - Allocation Summary .....	C-128
Central Stores.....	C-130
Schedule .1 - Nature and Extent of Services .....	C-130
Schedule .2 - Detail Costs To Be Allocated .....	C-131
Schedule .3 - Costs To Be Allocated By Activity.....	C-132
Schedule .4 - Detail Activity Allocations .....	C-134
Schedule .5 - Allocation Summary .....	C-138
Printing & Purchasing.....	C-139

**Lenawee County, Michigan  
Cost Allocation Plan  
Based On The Year Ended December 31, 2022  
Table of Contents**

Schedule .1 - Nature and Extent of Services .....	C-139
Schedule .2 - Detail Costs To Be Allocated .....	C-141
Schedule .3 - Costs To Be Allocated By Activity .....	C-142
Schedule .4 - Detail Activity Allocations .....	C-144
Schedule .5 - Allocation Summary .....	C-153
<b>Treasurer .....</b>	<b>C-159</b>
Schedule .1 - Nature and Extent of Services .....	C-159
Schedule .2 - Detail Costs To Be Allocated .....	C-161
Schedule .3 - Costs To Be Allocated By Activity .....	C-162
Schedule .4 - Detail Activity Allocations .....	C-164
Schedule .5 - Allocation Summary .....	C-172
<b>Building &amp; Grounds .....</b>	<b>C-175</b>
Schedule .1 - Nature and Extent of Services .....	C-175
Schedule .2 - Detail Costs To Be Allocated .....	C-176
Schedule .3 - Costs To Be Allocated By Activity .....	C-177
Schedule .4 - Detail Activity Allocations .....	C-180
Schedule .5 - Allocation Summary .....	C-189
<b>Utilities .....</b>	<b>C-191</b>
Schedule .1 - Nature and Extent of Services .....	C-191
Schedule .2 - Detail Costs To Be Allocated .....	C-192
Schedule .3 - Costs To Be Allocated By Activity .....	C-193
Schedule .4 - Detail Activity Allocations .....	C-195
Schedule .5 - Allocation Summary .....	C-203
<b>Section D: Supplemental Data .....</b>	<b>D-1</b>
Supplemental Data 1 .....	D-2

## Section A: Cost Allocation Methodology and Process

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**Lenawee County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2022**  
**Cost Allocation Methodology and Process**

**A. Cost Allocation Methodology and Process**

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

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

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

**A.1 Cost Allocation Methodology**

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

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

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

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

**A.1.1 First Step-Down**

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

**Process**

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

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

**Lenawee County, Michigan  
Cost Allocation Plan  
Based On The Year Ended December 31, 2022  
Cost Allocation Methodology and Process**

**A.1.3 Supplemental Comments**

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

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

**A.2 Cost Allocation Process**

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

**A.2.1 Initiating the Process**

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

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

**A.2.2 Establishing the Cost Pools to be Allocated**

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

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

**Lenawee County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2022**  
**Cost Allocation Methodology and Process**

**Summary Schedules**

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

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

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

**Schedule B – Fixed Costs Proposed:** Schedule B recaps the roll forwards calculated for the Receiving Departments.

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

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

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

**Detail Schedules**

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

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

**Schedule \_\_1 – Nature and Extent of Services:** Schedule \_\_1 is a brief narrative defining the purpose of the Central Service and the benefit it provides to the Receiving Departments. The narrative also describes the allocation basis used for each activity and any other relevant information on expenditures.

**Schedule \_\_2 – Costs to be Allocated:** Schedule \_\_2 provides an overview of the total costs allocated by each Central Service Department including:

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

**Lenawee County, Michigan  
Cost Allocation Plan  
Based On The Year Ended December 31, 2022  
Cost Allocation Methodology and Process**

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

**Schedule \_3 – Costs to be Allocated by Activity:** Schedule \_3 provides the following:

- Expenditures from the financials are defined by type of expenditure and by activities (to the extent deemed necessary) to ensure the application of allocation bases that closely correlate to the benefits derived by the Receiving departments. Each activity is represented in its own column. The totals balance with both Schedule C and Schedule \_2 expenditure amounts.
- Adjustments to the financial reports are applied to expenditures and the results spread to the appropriate activities.
- Incoming costs are demonstrated first in total and then spread to the appropriate activities for allocation for each step-down. The totals for each step-down balance to the totals on Schedule \_2. It should be noted that incoming costs may be coded to spread to only the activities that receive benefit from the services.

**Schedule \_4 – Detail Activity Allocations:** Schedule \_4 represents the allocation results by activity. Each activity defined on Schedule \_3 is demonstrated on a Detail Allocation Schedule. Because the number of activities varies, the number of the last of these schedules varies.

Schedule \_4 includes:

- Statistical measurement used as a basis for allocation
- Identification of statistical measurement
- Source of the statistical measurement
- Percent relationship of each statistical measurement to the whole or total statistical measurement base
- Results of the first step-down — balances to functional total after first additions on Schedule \_3
- Results of the second step-down — balances to functional total of second additions on Schedule \_3

The totals allocated from both step-downs balances to the functional grand total from Schedule \_3. Note the results of the second step-down. This schedule clearly demonstrates how the second step-down allocates only to departments sequenced after the allocating department.

**Schedule \_5 – Allocation Summary for each Central Service Department:** Schedule \_5 provides a summary of costs allocated by each activity. The activity totals balance to the totals from each Detail Activities Allocation schedule defined above.

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

### **A.2.6 Tracking Costs within the CAP**

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

From Schedule A, we identify the allocating Central Service Department. From the CAP Table of Contents the appropriate detailschedules 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

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# 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

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**Lenawee County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2022**  
**Schedule A - Allocated Costs By Department**

<b>Central Service Departments</b>	<b>Board of Commiss</b>	<b>Circuit Court</b>	<b>District Court</b>	<b>Friend of Court</b>	<b>FOC Data Proc.</b>
Building Depreciation	56,259	34,656	47,896	23,695	0
Equipment Depr. / Expendable Equipment	0	0	0	0	0
Insurance	2,563	6,796	9,228	6,233	0
Administrator	11,695	19,203	46,309	31,764	0
Information Technology	17,833	69,858	142,519	6,249	42,933
Central Stores	(13)	(109)	(222)	(141)	0
Printing & Purchasing	5,389	11,146	27,149	16,330	0
Treasurer	1,366	3,454	8,533	9,871	0
Building & Grounds	52,770	81,161	112,166	55,491	0
Utilities	11,957	19,912	27,519	13,614	0
Allocated Costs for Fiscal 2022	159,819	246,077	421,097	163,106	42,933
Roll Forwards	0	0	0	205	189
Fixed Costs	159,819	246,077	421,097	163,312	43,122

**Lenawee County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2022**  
**Schedule A - Allocated Costs By Department**

<b>Central Service Departments</b>	<b>Probate Court</b>	<b>Probate Court/Ju</b>	<b>Circuit Court Pr</b>	<b>Clerk</b>	<b>Elections</b>
Building Depreciation	32,966	11,275	5,934	12,463	1,634
Equipment Depr. / Expendable Equipment	0	0	0	0	0
Insurance	6,917	2,274	445	3,080	671
Administrator	17,893	12,124	143	22,655	4,703
Information Technology	52,886	24,703	3,506	24,211	2,221
Central Stores	(68)	0	(38)	(203)	0
Printing & Purchasing	8,911	5,972	1,199	10,665	3,060
Treasurer	4,317	3,173	132	9,010	1,385
Building & Grounds	77,202	26,404	13,896	41,473	10,249
Utilities	18,941	6,478	3,409	9,935	2,389
Allocated Costs for Fiscal 2022	219,965	92,403	28,626	133,288	26,311
Roll Forwards	0	0	0	0	0
Fixed Costs	219,965	92,403	28,626	133,288	26,311

**Lenawee County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2022**  
**Schedule A - Allocated Costs By Department**

<b>Central Service Departments</b>	<b>Jury Board</b>	<b>GIS</b>	<b>Equalization</b>	<b>Prosecutor</b>	<b>PA Coop. Reimb.</b>
Building Depreciation	0	12,495	25,005	11,628	0
Equipment Depr. / Expendable Equipment	0	0	0	0	0
Insurance	7	1,111	1,898	6,798	708
Administrator	103	5,672	8,775	43,202	7,214
Information Technology	0	6,664	23,355	63,465	0
Central Stores	0	0	(34)	(72)	0
Printing & Purchasing	792	1,082	4,516	15,172	1,211
Treasurer	39	1,471	1,548	6,936	1,810
Building & Grounds	0	11,721	23,455	27,230	0
Utilities	0	2,656	5,315	6,681	0
Allocated Costs for Fiscal 2022	941	42,873	93,831	181,040	10,943
Roll Forwards	0	0	0	0	(1,987)
Fixed Costs	941	42,873	93,831	181,040	8,957

**Lenawee County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2022**  
**Schedule A - Allocated Costs By Department**

<b>Central Service Departments</b>	<b>PA Victim Rights</b>	<b>PA DHS Contract</b>	<b>PA RHN</b>	<b>PA Econ Crimes</b>	<b>Register of Deed</b>
Building Depreciation	1,294	0	588	645	22,879
Equipment Depr. / Expendable Equipment	0	0	0	0	0
Insurance	545	1	173	334	1,672
Administrator	4,155	24	1,614	2,584	10,276
Information Technology	4,442	0	2,221	2,221	20,864
Central Stores	0	0	0	0	(14)
Printing & Purchasing	2,333	1	439	482	3,382
Treasurer	1,091	13	761	1,329	16,518
Building & Grounds	3,030	0	1,377	1,510	21,460
Utilities	743	0	338	370	4,863
Allocated Costs for Fiscal 2022	17,634	39	7,511	9,475	101,898
Roll Forwards	0	0	0	0	0
Fixed Costs	17,634	39	7,511	9,475	101,898

**Lenawee County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2022**  
**Schedule A - Allocated Costs By Department**

<b>Central Service Departments</b>	<b>Public Defender</b>	<b>Surveyor</b>	<b>Cooperative Ext</b>	<b>Drain at Large</b>	<b>Soil Conservatin</b>
Building Depreciation	1,131	0	25,615	0	0
Equipment Depr. / Expendable Equipment	0	0	0	0	0
Insurance	1,294	9	779	0	123
Administrator	10,021	58	6,232	9	758
Information Technology	8,615	0	4,585	0	0
Central Stores	0	0	0	0	0
Printing & Purchasing	1,494	0	972	1	3
Treasurer	10,098	5	1,026	5	28
Building & Grounds	7,092	0	0	0	0
Utilities	1,653	0	71,006	0	0
Allocated Costs for Fiscal 2022	41,398	71	110,217	15	912
Roll Forwards	0	0	0	0	0
Fixed Costs	41,398	71	110,217	15	912

**Lenawee County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2022**  
**Schedule A - Allocated Costs By Department**

<b>Central Service Departments</b>	<b>Sheriff</b>	<b>St. Liquor Lic.</b>	<b>Court Bailiffs</b>	<b>Jail</b>	<b>Sheriff Animal</b>
Building Depreciation	108,119	0	0	212,470	2,884
Equipment Depr. / Expendable Equipment	0	0	0	0	0
Insurance	118,039	1	5,454	87,849	3,434
Administrator	84,486	148	6,168	87,996	2,982
Information Technology	67,038	0	3,903	37,208	2,370
Central Stores	(45)	0	0	(129)	0
Printing & Purchasing	27,763	6	1,303	28,435	953
Treasurer	7,790	325	1,620	6,880	8,336
Building & Grounds	76,106	0	0	179,102	1,972
Utilities	40,666	0	0	208,177	1,078
Allocated Costs for Fiscal 2022	529,962	481	18,448	847,988	24,008
Roll Forwards	0	0	0	0	0
Fixed Costs	529,962	481	18,448	847,988	24,008

**Lenawee County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2022**  
**Schedule A - Allocated Costs By Department**

<b>Central Service Departments</b>	<b>Planning</b>	<b>Emergency Serv.</b>	<b>Transportation</b>	<b>Medical Examiner</b>	<b>Human Services</b>
Building Depreciation	0	426	0	1,219	0
Equipment Depr. / Expendable Equipment	0	0	0	0	0
Insurance	0	841	0	2,089	19
Administrator	103	3,414	38	14,058	270
Information Technology	0	46,915	0	30,351	0
Central Stores	0	0	0	(6)	0
Printing & Purchasing	7	1,277	0	4,571	12
Treasurer	51	1,322	19	3,504	79
Building & Grounds	0	1,226	0	8,921	0
Utilities	0	1,110	0	1,835	0
Allocated Costs for Fiscal 2022	162	56,531	56	66,541	380
Roll Forwards	0	0	0	0	0
Fixed Costs	162	56,531	56	66,541	380

**Lenawee County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2022**  
**Schedule A - Allocated Costs By Department**

<b>Central Service Departments</b>	<b>Veteran Affairs</b>	<b>Appro. NCA</b>	<b>201 County Road</b>	<b>208 Parks</b>	<b>211 AG Committee</b>
Building Depreciation	7,557	0	0	0	0
Equipment Depr. / Expendable Equipment	0	0	0	0	0
Insurance	1,348	0	0	999	0
Administrator	9,108	38	369	2,030	2
Information Technology	7,203	0	0	0	0
Central Stores	(30)	0	0	0	0
Printing & Purchasing	1,592	0	0	79	0
Treasurer	1,297	19	1,386	1,129	4
Building & Grounds	0	0	0	47,248	0
Utilities	20,948	0	0	0	0
Allocated Costs for Fiscal 2022	49,022	56	1,755	51,485	6
Roll Forwards	0	0	0	0	0
Fixed Costs	49,022	56	1,755	51,485	6

**Lenawee County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2022**  
**Schedule A - Allocated Costs By Department**

<b>Central Service Departments</b>	<b>214 Sobriety</b>	<b>216 Caseload Asst.</b>	<b>217 Enhanc Court</b>	<b>218 Drug Court</b>	<b>221 Health</b>
Building Depreciation	0	0	0	0	0
Equipment Depr. / Expendable Equipment	0	0	0	0	0
Insurance	490	12	194	588	(1,652)
Administrator	5,147	111	2,100	5,574	109,352
Information Technology	2,221	0	2,221	2,221	154,281
Central Stores	0	0	0	0	0
Printing & Purchasing	541	269	231	1,453	12,528
Treasurer	6,981	79	1,142	2,508	25,829
Building & Grounds	0	0	0	0	0
Utilities	0	0	0	0	0
Allocated Costs for Fiscal 2022	15,381	472	5,888	12,345	300,337
Roll Forwards	0	0	0	0	0
Fixed Costs	15,381	472	5,888	12,345	300,337

**Lenawee County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2022**  
**Schedule A - Allocated Costs By Department**

<b>Central Service Departments</b>	<b>223 Lenawee Tran</b>	<b>230 Drug Testing Facility</b>	<b>232 Solid Waste</b>	<b>234 Local Emergency</b>	<b>245 MCF Pub Impv</b>
Building Depreciation	0	0	0	0	0
Equipment Depr. / Expendable Equipment	0	0	0	0	0
Insurance	1,893	232	215	7	0
Administrator	11,785	3,895	37,613	50	15
Information Technology	0	0	1,951	0	0
Central Stores	0	0	0	0	0
Printing & Purchasing	0	2,745	842	1	0
Treasurer	1,630	4,714	763	5	26
Building & Grounds	0	0	122	0	0
Utilities	0	0	0	0	0
Allocated Costs for Fiscal 2022	15,307	11,586	41,505	63	41
Roll Forwards	0	0	0	0	0
Fixed Costs	15,307	11,586	41,505	63	41

**Lenawee County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2022**  
**Schedule A - Allocated Costs By Department**

<b>Central Service Departments</b>	<b>246 Kiwinas Trail</b>	<b>251 Drain</b>	<b>252 MCF Millage</b>	<b>253 Indigent Def</b>	<b>254 Survey/Renom</b>
Building Depreciation	0	4,253	0	5,184	0
Equipment Depr. / Expendable Equipment	0	0	0	0	0
Insurance	2,554	(381)	0	6,048	211
Administrator	14,638	42,579	298	38,551	1,400
Information Technology	0	27,238	0	42,536	0
Central Stores	0	(220)	0	(123)	0
Printing & Purchasing	2	7,288	8	12,981	13
Treasurer	89	4,517	1,364	2,811	161
Building & Grounds	0	31,139	0	32,515	0
Utilities	0	18,819	0	7,579	0
Allocated Costs for Fiscal 2022	17,282	135,233	1,670	148,082	1,786
Roll Forwards	0	0	0	0	0
Fixed Costs	17,282	135,233	1,670	148,082	1,786

**Lenawee County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2022**  
**Schedule A - Allocated Costs By Department**

<b>Central Service Departments</b>	<b>255 Land Bank</b>	<b>256 ROD Automat</b>	<b>257 Concealed Pistol</b>	<b>258 Disaster Cont.</b>	<b>260 Mobile Data</b>
Building Depreciation	0	0	1,554	0	0
Equipment Depr. / Expendable Equipment	0	0	0	0	0
Insurance	35	182	510	43	320
Administrator	784	1,705	3,693	615	1,969
Information Technology	0	1,951	4,173	0	128,799
Central Stores	0	0	0	0	0
Printing & Purchasing	7	445	719	1,499	699
Treasurer	575	7,595	8,267	610	84
Building & Grounds	0	0	9,749	0	0
Utilities	0	0	2,273	0	0
Allocated Costs for Fiscal 2022	1,401	11,879	30,939	2,768	131,871
Roll Forwards	0	0	0	0	0
Fixed Costs	1,401	11,879	30,939	2,768	131,871

**Lenawee County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2022**  
**Schedule A - Allocated Costs By Department**

<b>Central Service Departments</b>	<b>261 Central Disp</b>	<b>262 Comm Corr</b>	<b>263 Marine Law</b>	<b>264 Corr Ofc Trng</b>	<b>265 Drug Forfeit</b>
Building Depreciation	48,434	0	807	0	0
Equipment Depr. / Expendable Equipment	0	0	0	0	0
Insurance	10,399	221	793	77	0
Administrator	55,721	584	769	731	45
Information Technology	50,739	0	1,951	0	0
Central Stores	(14)	0	0	0	0
Printing & Purchasing	13,127	49	137	5	0
Treasurer	6,693	1,222	429	650	105
Building & Grounds	33,123	0	552	0	0
Utilities	18,099	0	302	0	0
Allocated Costs for Fiscal 2022	236,321	2,076	5,740	1,462	150
Roll Forwards	0	0	0	0	0
Fixed Costs	236,321	2,076	5,740	1,462	150

**Lenawee County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2022**  
**Schedule A - Allocated Costs By Department**

<b>Central Service Departments</b>	<b>266 Law Enforcement</b>	<b>269 Law Library</b>	<b>274 Homeland Sec</b>	<b>280 2nd Road Pat</b>	<b>285 ARP Funds</b>
Building Depreciation	0	0	300	2,884	0
Equipment Depr. / Expendable Equipment	0	0	0	0	0
Insurance	182	97	277	3,778	3,833
Administrator	1,460	860	2,364	3,993	22,066
Information Technology	0	0	2,221	1,951	0
Central Stores	0	0	0	0	0
Printing & Purchasing	69	13	726	483	596
Treasurer	270	259	1,113	1,195	156
Building & Grounds	0	0	864	1,972	0
Utilities	0	0	782	1,078	0
Allocated Costs for Fiscal 2022	1,980	1,229	8,647	17,334	26,651
Roll Forwards	0	0	0	0	0
Fixed Costs	1,980	1,229	8,647	17,334	26,651

**Lenawee County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2022**  
**Schedule A - Allocated Costs By Department**

<b>Central Service Departments</b>	<b>286 Veterans Affairs</b>	<b>287 Housing Rehb</b>	<b>292 C.C. Probate Juvenile</b>	<b>292 C.C. MSC</b>	<b>293 Vet's Relief</b>
Building Depreciation	0	0	0	0	0
Equipment Depr. / Expendable Equipment	0	0	0	0	0
Insurance	226	198	42	56,727	(1,055)
Administrator	2,209	1,231	2,738	118,833	3,364
Information Technology	2,221	0	1,951	40,981	6,664
Central Stores	0	0	0	(266)	(13)
Printing & Purchasing	585	0	7	7,767	629
Treasurer	1,189	199	1,369	8,030	1,608
Building & Grounds	0	0	0	0	0
Utilities	0	0	0	0	0
Allocated Costs for Fiscal 2022	6,430	1,628	6,107	232,072	11,196
Roll Forwards	0	0	0	0	0
Fixed Costs	6,430	1,628	6,107	232,072	11,196

**Lenawee County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2022**  
**Schedule A - Allocated Costs By Department**

<b>Central Service Departments</b>	<b>294 Vet's Trust</b>	<b>296 DOA</b>	<b>297 FIA/C.C.</b>	<b>298 Lilley</b>	<b>299 Special Proj</b>
Building Depreciation	0	0	0	0	0
Equipment Depr. / Expendable Equipment	0	0	0	0	0
Insurance	0	(5,334)	357	30	60
Administrator	0	122,866	2,235	328	671
Information Technology	0	39,030	0	0	0
Central Stores	0	(112)	0	0	0
Printing & Purchasing	0	18,726	3	4	2
Treasurer	0	13,041	299	193	800
Building & Grounds	0	0	0	0	0
Utilities	0	0	0	0	0
Allocated Costs for Fiscal 2022	0	188,218	2,894	556	1,534
Roll Forwards	0	0	0	0	0
Fixed Costs	0	188,218	2,894	556	1,534

**Lenawee County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2022**  
**Schedule A - Allocated Costs By Department**

<b>Central Service Departments</b>	<b>301 Gen Debt Serv</b>	<b>353 Riga Twp Wtr</b>	<b>355 Cambridge/Fr</b>	<b>357 Riga Twp Swr</b>	<b>361 RWSS Plt Exp</b>
Building Depreciation	0	0	0	0	0
Equipment Depr. / Expendable Equipment	0	0	0	0	0
Insurance	0	0	0	0	0
Administrator	28	0	26	0	45
Information Technology	0	0	0	0	0
Central Stores	0	0	0	0	0
Printing & Purchasing	0	0	0	0	0
Treasurer	48	0	45	0	185
Building & Grounds	0	0	0	0	0
Utilities	0	0	0	0	0
Allocated Costs for Fiscal 2022	76	0	71	0	230
Roll Forwards	0	0	0	0	0
Fixed Costs	76	0	71	0	230

**Lenawee County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2022**  
**Schedule A - Allocated Costs By Department**

<b>Central Service Departments</b>	<b>363 Cntrl Len Sw</b>	<b>364 South Shore</b>	<b>366 Jail Bldg</b>	<b>401 General</b>	<b>458 Adrian Twp</b>
Building Depreciation	0	0	0	0	0
Equipment Depr. / Expendable Equipment	0	0	0	0	0
Insurance	0	0	0	0	0
Administrator	49	21	841	9	21
Information Technology	0	0	0	0	0
Central Stores	0	0	0	0	0
Printing & Purchasing	0	0	11	0	0
Treasurer	139	37	3,006	15	37
Building & Grounds	0	0	0	0	0
Utilities	0	0	0	0	0
Allocated Costs for Fiscal 2022	188	59	3,858	24	59
Roll Forwards	0	0	0	0	0
Fixed Costs	188	59	3,858	24	59

**Lenawee County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2022**  
**Schedule A - Allocated Costs By Department**

<b>Central Service Departments</b>	<b>459 Loch Erin Co</b>	<b>466 Jail Bldg Co</b>	<b>236 Jail Bldg/In</b>	<b>475 Wamplers</b>	<b>512 Med Care Fac</b>
Building Depreciation	0	0	0	0	0
Equipment Depr. / Expendable Equipment	0	0	0	0	0
Insurance	0	0	0	0	0
Administrator	108	21	465	21	703
Information Technology	0	0	0	0	0
Central Stores	0	0	0	0	0
Printing & Purchasing	1	0	135	0	0
Treasurer	787	37	4,030	37	1,825
Building & Grounds	0	0	0	0	0
Utilities	0	0	0	0	0
Allocated Costs for Fiscal 2022	895	59	4,630	59	2,528
Roll Forwards	0	0	0	0	0
Fixed Costs	895	59	4,630	59	2,528

**Lenawee County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2022**  
**Schedule A - Allocated Costs By Department**

<b>Central Service Departments</b>	<b>502 HS Bldg Oper</b>	<b>506 Delq Tax</b>	<b>516 Delq Tax Rev</b>	<b>547 Equalization</b>	<b>552 Drain Posey</b>
Building Depreciation	0	0	0	6,874	0
Equipment Depr. / Expendable Equipment	0	0	0	0	0
Insurance	(1,084)	71	0	(572)	0
Administrator	23,497	683	2,720	4,760	1,170
Information Technology	18,103	0	12,785	11,975	0
Central Stores	0	0	0	0	0
Printing & Purchasing	944	2	0	595	37
Treasurer	6,817	177	34,513	1,549	1,092
Building & Grounds	386	0	0	6,448	0
Utilities	0	0	0	1,461	0
Allocated Costs for Fiscal 2022	48,663	933	50,018	33,090	2,299
Roll Forwards	0	0	0	0	0
Fixed Costs	48,663	933	50,018	33,090	2,299

**Lenawee County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2022**  
**Schedule A - Allocated Costs By Department**

<b>Central Service Departments</b>	<b>553 Swr O&amp;M Riga</b>	<b>556 Lake Arrowhe</b>	<b>557 Riga Twp O&amp;M</b>	<b>558 Sewer Adrain</b>	<b>559 Sewer Loch</b>
Building Depreciation	0	0	0	0	0
Equipment Depr. / Expendable Equipment	0	0	0	0	0
Insurance	0	0	0	0	0
Administrator	980	1,315	1,504	2,548	2,497
Information Technology	0	0	0	0	0
Central Stores	0	0	0	0	0
Printing & Purchasing	31	48	39	58	53
Treasurer	2,098	2,238	2,256	1,173	1,576
Building & Grounds	0	0	0	0	0
Utilities	0	0	0	0	0
Allocated Costs for Fiscal 2022	3,109	3,601	3,799	3,780	4,126
Roll Forwards	0	0	0	0	0
Fixed Costs	3,109	3,601	3,799	3,780	4,126

**Lenawee County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2022**  
**Schedule A - Allocated Costs By Department**

<b>Central Service Departments</b>	<b>560 Sewer Wamble</b>	<b>561 Hayes State Park</b>	<b>563 Central Len</b>	<b>564 Water South</b>	<b>568 Mannor Farms</b>
Building Depreciation	0	0	0	0	0
Equipment Depr. / Expendable Equipment	0	0	0	0	0
Insurance	0	0	0	0	0
Administrator	4,514	14	6,798	1,256	1,162
Information Technology	0	0	0	0	0
Central Stores	0	0	0	0	0
Printing & Purchasing	54	0	78	37	35
Treasurer	2,070	12	8,786	1,011	2,174
Building & Grounds	0	0	0	0	0
Utilities	0	0	0	0	0
Allocated Costs for Fiscal 2022	6,638	26	15,662	2,303	3,371
Roll Forwards	0	0	0	0	0
Fixed Costs	6,638	26	15,662	2,303	3,371

**Lenawee County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2022**  
**Schedule A - Allocated Costs By Department**

<b>Central Service Departments</b>	<b>573 Sewer Claytn</b>	<b>574 Sewer Fairfi</b>	<b>581 Airport</b>	<b>595 Jail Commiss</b>	<b>597 Bus. Loan</b>
Building Depreciation	0	0	0	0	0
Equipment Depr. / Expendable Equipment	0	0	0	0	0
Insurance	0	0	(3,610)	492	0
Administrator	875	1,172	33,799	3,506	26
Information Technology	0	0	7,806	0	0
Central Stores	0	0	0	0	0
Printing & Purchasing	21	34	2,739	21	0
Treasurer	724	901	7,182	1,080	45
Building & Grounds	0	0	0	0	0
Utilities	0	0	0	0	0
Allocated Costs for Fiscal 2022	1,620	2,107	47,916	5,099	71
Roll Forwards	0	0	0	0	0
Fixed Costs	1,620	2,107	47,916	5,099	71

**Lenawee County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2022**  
**Schedule A - Allocated Costs By Department**

<b>Central Service Departments</b>	<b>639 Drain Equip</b>	<b>801 Drain</b>	<b>802 Revolving Drain</b>	<b>804 Drain Revol</b>	<b>820 Chapter 20 R</b>
Building Depreciation	0	0	0	0	0
Equipment Depr. / Expendable Equipment	0	0	0	0	0
Insurance	25	0	0	0	0
Administrator	1,118	468	6	131	281
Information Technology	0	0	0	0	0
Central Stores	0	0	0	0	0
Printing & Purchasing	80	0	0	0	1
Treasurer	1,063	1,845	11	228	1,377
Building & Grounds	0	0	0	0	0
Utilities	0	0	0	0	0
Allocated Costs for Fiscal 2022	2,285	2,314	18	359	1,659
Roll Forwards	0	0	0	0	0
Fixed Costs	2,285	2,314	18	359	1,659

**Lenawee County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2022**  
**Schedule A - Allocated Costs By Department**

<b>Central Service Departments</b>	<b>821 Sewer R-W</b>	<b>823 Drain</b>	<b>824 Drain</b>	<b>841 Lake Level</b>	<b>Other</b>
Building Depreciation	0	0	0	0	4,222
Equipment Depr. / Expendable Equipment	0	0	0	0	0
Insurance	0	0	0	0	1,058
Administrator	8,157	13	276	251	1,351
Information Technology	0	0	0	0	0
Central Stores	0	0	0	0	(139)
Printing & Purchasing	116	0	24	0	76,964
Treasurer	2,646	22	212	809	6,497
Building & Grounds	0	0	0	0	12,161
Utilities	0	0	0	0	11,016
Allocated Costs for Fiscal 2022	10,918	35	513	1,060	113,131
Roll Forwards	0	0	0	0	0
Fixed Costs	10,918	35	513	1,060	113,131

**Lenawee County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2022**  
**Schedule A - Allocated Costs By Department**

<b>Central Service Departments</b>	<b>Total Allocated</b>	<b>Direct Billed</b>	<b>Unallocated</b>	<b>Cost Adjustments</b>	<b>Disallowed</b>
Building Depreciation	735,242	0	0	(856,503)	
Equipment Depr. / Expendable Equipment	0	0	0	(262,077)	
Insurance	352,519	165,156	0	52,885	(157,628)
Administrator	1,212,548	0	120,276	265,054	28,250
Information Technology	1,284,315	0	0	17,842	0
Central Stores	(2,012)	0	(13,940)	288,796	
Printing & Purchasing	355,056	0	0	0	85,873
Treasurer	328,657	0	281,279	0	
Building & Grounds	1,011,293	0	0	(78,649)	
Utilities	543,001	0	0	0	
Allocated Costs for Fiscal 2022	5,820,619	165,156	387,615	(572,652)	(43,505)
Roll Forwards	(1,592)				
Fixed Costs	5,819,027				

**Lenawee County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2022**  
**Schedule A - Allocated Costs By Department**

<b>Central Service Departments</b>	<b>Total Expenditures</b>
Building Depreciation	
Equipment Depr. / Expendable Equipment	
Insurance	
Administrator	
Information Technology	
Central Stores	
Printing & Purchasing	
Treasurer	
Building & Grounds	
Utilities	
Allocated Costs for Fiscal 2022	5,757,233

**Lenawee County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2022**  
**Schedule B - Fixed Costs Proposed**

Receiving Departments	Allocated Costs for Fiscal 2022	Base Year Estimated Costs	Roll Forwards	Fixed Costs	Adjustments	Proposed Costs Future Period
Board of Commiss	159,819	NA	NA	159,819	0	159,819
Circuit Court	246,077	NA	NA	246,077	0	246,077
District Court	421,097	NA	NA	421,097	0	421,097
Friend of Court	163,106	162,901	205	163,312	0	163,312
FOC Data Proc.	42,933	42,744	189	43,122	0	43,122
Probate Court	219,965	NA	NA	219,965	0	219,965
Probate Court/Ju	92,403	NA	NA	92,403	0	92,403
Circuit Court Pr	28,626	NA	NA	28,626	0	28,626
Clerk	133,288	NA	NA	133,288	0	133,288
Elections	26,311	NA	NA	26,311	0	26,311
Jury Board	941	NA	NA	941	0	941
GIS	42,873	NA	NA	42,873	0	42,873
Equalization	93,831	NA	NA	93,831	0	93,831
Prosecutor	181,040	NA	NA	181,040	0	181,040
PA Coop. Reimb.	10,943	12,930	(1,987)	8,957	0	8,957
PA Victim Rights	17,634	NA	NA	17,634	0	17,634
PA DHS Contract	39	NA	NA	39	0	39
PA RHN	7,511	NA	NA	7,511	0	7,511
PA Econ Crimes	9,475	NA	NA	9,475	0	9,475
Register of Deed	101,898	NA	NA	101,898	0	101,898
Public Defender	41,398	NA	NA	41,398	0	41,398
Surveyor	71	NA	NA	71	0	71
Cooperative Ext	110,217	NA	NA	110,217	0	110,217
Drain at Large	15	NA	NA	15	0	15
Soil Conservatin	912	NA	NA	912	0	912
Sheriff	529,962	NA	NA	529,962	0	529,962
St. Liquor Lic.	481	NA	NA	481	0	481
Court Bailiffs	18,448	NA	NA	18,448	0	18,448
Jail	847,988	NA	NA	847,988	0	847,988
Sheriff Animal	24,008	NA	NA	24,008	0	24,008
Planning	162	NA	NA	162	0	162
Emergency Serv.	56,531	NA	NA	56,531	0	56,531
Transportation	56	NA	NA	56	0	56
Medical Examiner	66,541	NA	NA	66,541	0	66,541
Human Services	380	NA	NA	380	0	380
Veteran Affairs	49,022	NA	NA	49,022	0	49,022
Appro. NCA	56	NA	NA	56	0	56
201 County Road	1,755	NA	NA	1,755	0	1,755
208 Parks	51,485	NA	NA	51,485	0	51,485
211 AG Committee	6	NA	NA	6	0	6
214 Sobriety	15,381	NA	NA	15,381	0	15,381
216 Caseload Asst.	472	NA	NA	472	0	472
217 Enhanc Court	5,888	NA	NA	5,888	0	5,888
218 Drug Court	12,345	NA	NA	12,345	0	12,345
221 Health	300,337	NA	NA	300,337	0	300,337
223 Lenawee Tran	15,307	NA	NA	15,307	0	15,307
230 Drug Testing Facility	11,586	NA	NA	11,586	0	11,586
232 Solid Waste	41,505	NA	NA	41,505	0	41,505
234 Local Emergency	63	NA	NA	63	0	63
245 MCF Pub Impv	41	NA	NA	41	0	41
246 Kiwinas Trail	17,282	NA	NA	17,282	0	17,282
251 Drain	135,233	NA	NA	135,233	0	135,233
252 MCF Millage	1,670	NA	NA	1,670	0	1,670

**Lenawee County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2022**  
**Schedule B - Fixed Costs Proposed**

253 Indigent Def	148,082	NA	NA	148,082	0	148,082
254 Survey/Renom	1,786	NA	NA	1,786	0	1,786
255 Land Bank	1,401	NA	NA	1,401	0	1,401
256 ROD Automat	11,879	NA	NA	11,879	0	11,879
257 Concealed Pistol	30,939	NA	NA	30,939	0	30,939
258 Disaster Cont.	2,768	NA	NA	2,768	0	2,768
260 Mobile Data	131,871	NA	NA	131,871	0	131,871
261 Central Disp	236,321	NA	NA	236,321	0	236,321
262 Comm Corr	2,076	NA	NA	2,076	0	2,076
263 Marine Law	5,740	NA	NA	5,740	0	5,740
264 Corr Ofc Trng	1,462	NA	NA	1,462	0	1,462
265 Drug Forfeit	150	NA	NA	150	0	150
266 Law Enforcement	1,980	NA	NA	1,980	0	1,980
269 Law Library	1,229	NA	NA	1,229	0	1,229
274 Homeland Sec	8,647	NA	NA	8,647	0	8,647
280 2nd Road Pat	17,334	NA	NA	17,334	0	17,334
285 ARP Funds	26,651	NA	NA	26,651	0	26,651
286 Veterans Affairs	6,430	NA	NA	6,430	0	6,430
287 Housing Rehb	1,628	NA	NA	1,628	0	1,628
292 C.C. Probate Juvenile	6,107	NA	NA	6,107	0	6,107
292 C.C. MSC	232,072	NA	NA	232,072	0	232,072
293 Vet's Relief	11,196	NA	NA	11,196	0	11,196
294 Vet's Trust	0	NA	NA	0	0	0
296 DOA	188,218	NA	NA	188,218	0	188,218
297 FIA/C.C.	2,894	NA	NA	2,894	0	2,894
298 Lilley	556	NA	NA	556	0	556
299 Special Proj	1,534	NA	NA	1,534	0	1,534
301 Gen Debt Serv	76	NA	NA	76	0	76
353 Riga Twp Wtr	0	NA	NA	0	0	0
355 Cambridge/Fr	71	NA	NA	71	0	71
357 Riga Twp Swr	0	NA	NA	0	0	0
361 RWSS Plt Exp	230	NA	NA	230	0	230
363 Cntrl Len Sw	188	NA	NA	188	0	188
364 South Shore	59	NA	NA	59	0	59
366 Jail Bldg	3,858	NA	NA	3,858	0	3,858
401 General	24	NA	NA	24	0	24
458 Adrian Twp	59	NA	NA	59	0	59
459 Loch Erin Co	895	NA	NA	895	0	895
466 Jail Bldg Co	59	NA	NA	59	0	59
236 Jail Bldg/In	4,630	NA	NA	4,630	0	4,630
475 Wamplers	59	NA	NA	59	0	59
512 Med Care Fac	2,528	NA	NA	2,528	0	2,528
502 HS Bldg Oper	48,663	NA	NA	48,663	0	48,663
506 Delq Tax	933	NA	NA	933	0	933
516 Delq Tax Rev	50,018	NA	NA	50,018	0	50,018
547 Equalization	33,090	NA	NA	33,090	0	33,090
552 Drain Posey	2,299	NA	NA	2,299	0	2,299
553 Swr O&M Riga	3,109	NA	NA	3,109	0	3,109
556 Lake Arrowhe	3,601	NA	NA	3,601	0	3,601
557 Riga Twp O&M	3,799	NA	NA	3,799	0	3,799
558 Sewer Adrain	3,780	NA	NA	3,780	0	3,780
559 Sewer Loch	4,126	NA	NA	4,126	0	4,126
560 Sewer Wample	6,638	NA	NA	6,638	0	6,638
561 Hayes State Park	26	NA	NA	26	0	26
563 Central Len	15,662	NA	NA	15,662	0	15,662

**Lenawee County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2022**  
**Schedule B - Fixed Costs Proposed**

564 Water South	2,303	NA	NA	2,303	0	2,303
568 Mannor Farms	3,371	NA	NA	3,371	0	3,371
573 Sewer Claytn	1,620	NA	NA	1,620	0	1,620
574 Sewer Fairfi	2,107	NA	NA	2,107	0	2,107
581 Airport	47,916	NA	NA	47,916	0	47,916
595 Jail Commiss	5,099	NA	NA	5,099	0	5,099
597 Bus. Loan	71	NA	NA	71	0	71
639 Drain Equip	2,285	NA	NA	2,285	0	2,285
801 Drain	2,314	NA	NA	2,314	0	2,314
802 Revolving Drain	18	NA	NA	18	0	18
804 Drain Revol	359	NA	NA	359	0	359
820 Chapter 20 R	1,659	NA	NA	1,659	0	1,659
821 Sewer R-W	10,918	NA	NA	10,918	0	10,918
823 Drain	35	NA	NA	35	0	35
824 Drain	513	NA	NA	513	0	513
841 Lake Level	1,060	NA	NA	1,060	0	1,060
Other	113,131	NA	NA	113,131	0	113,131
Total Allocated	<u>5,820,619</u>	218,575	(1,592)	5,819,027	0	<u>5,819,027</u>
Direct Billed	165,156					
Unallocated Total	387,615					
Cost Adjustments	(572,652)					
Disallowed Total	<u>(43,505)</u>					
Total Expenditures	<u>5,757,233</u>					

**Lenawee County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2022**  
**Schedule C - Summary of Allocated Costs**

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
Building Depreciation	0		856,503		0	
Equipment Depr. / Expendable Equipment	0		262,077		0	
Insurance	433,999	157,628	(52,885)	0	(165,156)	
Administrator	1,450,324	(28,250)	(265,054)	(120,276)	0	
Information Technology	1,235,318	0	(17,842)		0	
Central Stores	241,555		(288,796)	13,940	0	
Printing & Purchasing	450,772	(85,873)	0		0	
Treasurer	510,769		0	(281,279)	0	
Building & Grounds	837,965		78,649		0	
Utilities	596,531		0		0	
Board of Commiss						159,819
Circuit Court						246,077
District Court						421,097
Friend of Court						163,106
FOC Data Proc.						42,933
Probate Court						219,965
Probate Court/Ju						92,403
Circuit Court Pr						28,626
Clerk						133,288
Elections						26,311
Jury Board						941
GIS						42,873
Equalization						93,831
Prosecutor						181,040
PA Coop. Reimb.						10,943
PA Victim Rights						17,634
PA DHS Contract						39
PA RHN						7,511
PA Econ Crimes						9,475
Register of Deed						101,898
Public Defender						41,398
Surveyor						71
Cooperative Ext						110,217
Drain at Large						15
Soil Conservatin						912
Sheriff						529,962
St. Liquor Lic.						481
Court Bailiffs						18,448
Jail						847,988
Sheriff Animal						24,008
Planning						162
Emergency Serv.						56,531
Transportation						56
Medical Examiner						66,541
Human Services						380
Veteran Affairs						49,022
Appro. NCA						56
201 County Road						1,755
208 Parks						51,485
211 AG Committee						6
214 Sobriety						15,381
216 Caseload Asst.						472

**Lenawee County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2022**  
**Schedule C - Summary of Allocated Costs**

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
217 Enhanc Court						5,888
218 Drug Court						12,345
221 Health						300,337
223 Lenawee Tran						15,307
230 Drug Testing Facility						11,586
232 Solid Waste						41,505
234 Local Emergency						63
245 MCF Pub Impv						41
246 Kiwinas Trail						17,282
251 Drain						135,233
252 MCF Millage						1,670
253 Indigent Def						148,082
254 Survey/Renom						1,786
255 Land Bank						1,401
256 ROD Automat						11,879
257 Concealed Pistol						30,939
258 Disaster Cont.						2,768
260 Mobile Data						131,871
261 Central Disp						236,321
262 Comm Corr						2,076
263 Marine Law						5,740
264 Corr Ofc Trng						1,462
265 Drug Forfeit						150
266 Law Enforcement						1,980
269 Law Library						1,229
274 Homeland Sec						8,647
280 2nd Road Pat						17,334
285 ARP Funds						26,651
286 Veterans Affairs						6,430
287 Housing Rehb						1,628
292 C.C. Probate Juvenile						6,107
292 C.C. MSC						232,072
293 Vet's Relief						11,196
294 Vet's Trust						0
296 DOA						188,218
297 FIA/C.C.						2,894
298 Lilley						556
299 Special Proj						1,534
301 Gen Debt Serv						76
353 Riga Twp Wtr						0
355 Cambridge/Fr						71
357 Riga Twp Swr						0
361 RWSS Plt Exp						230
363 Cnrtl Len Sw						188
364 South Shore						59
366 Jail Bldg						3,858
401 General						24
458 Adrian Twp						59
459 Loch Erin Co						895
466 Jail Bldg Co						59
236 Jail Bldg/In						4,630
475 Wamplers						59
512 Med Care Fac						2,528

**Lenawee County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2022**  
**Schedule C - Summary of Allocated Costs**

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
502 HS Bldg Oper						48,663
506 Delq Tax						933
516 Delq Tax Rev						50,018
547 Equalization						33,090
552 Drain Posey						2,299
553 Swr O&M Riga						3,109
556 Lake Arrowhe						3,601
557 Riga Twp O&M						3,799
558 Sewer Adrain						3,780
559 Sewer Loch						4,126
560 Sewer Wample						6,638
561 Hayes State Park						26
563 Central Len						15,662
564 Water South						2,303
568 Mannor Farms						3,371
573 Sewer Claytn						1,620
574 Sewer Fairfi						2,107
581 Airport						47,916
595 Jail Commiss						5,099
597 Bus. Loan						71
639 Drain Equip						2,285
801 Drain						2,314
802 Revolving Drain						18
804 Drain Revol						359
820 Chapter 20 R						1,659
821 Sewer R-W						10,918
823 Drain						35
824 Drain						513
841 Lake Level						1,060
Other						113,131
<b>Totals</b>	<b>5,757,233</b>	<b>43,505</b>	<b>572,652</b>	<b>(387,615)</b>	<b>(165,156)</b>	<b>5,820,619</b>

Deviation: 0

**Lenawee County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2022**  
**Schedule E - Summary of Allocation Basis**

Department	Allocation Basis	Allocation Source
<b>Building Depreciation</b>		
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 HS Debt Serv	Dollar amount of debt service rent charges by dept.	Rent payment schedule
1.4.5 Jail	Direct allocation to jail	Building & Grounds
1.4.6 Robertson Bldg	Assigned square footage by department	Building & Grounds
1.4.7 Sheriff Bldg	Assigned square footage by department	Building & Grounds
1.4.8 Annex	Assigned square footage by department	Building & Grounds
<b>Equipment Depr. / Expendable Equipment</b>		
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
<b>Insurance</b>		
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	Cumulative payroll register
3.4.3 Vehicle Ins	Dollar amount of insurance preimus 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
3.4.12 Judicial Liab.	Dollar amount of liability preimums by department	Paid invoices
<b>Administrator</b>		
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	Cumulative 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 Auditing	Total number of accounting transactions by department	Detail account activity listing
4.4.8 Accounting	Equal distribution to each central service department	Consultant's workpapers
4.4.9 Accounts Payable	Number of accounts payable transactions	Detail transaction history
4.4.10 Health Services	Dollar amount of health insurance charges by department	General Ledger
4.4.11 Unemployment Reimb	Dollar amount of unemployment charges by department	General ledger
4.4.12 Worker's Comp Reimb	Dollar amount of workers comp charges by department	General Ledger
<b>Information Technology</b>		
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 department	Telephone directory summary
<b>Central Stores</b>		
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, 2022**  
**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
<b>Printing &amp; Purchasing</b>		
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
<b>Treasurer</b>		
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 Disbursements	Number of accounts payable transactions	Detail transaction history
<b>Building &amp; Grounds</b>		
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
<b>Utilities</b>		
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

Lenawee County, Michigan  
Cost Allocation Plan  
Based On The Year Ended December 31, 2022  
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, 2022**  
**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.	823,400			
HS Rent Debt	<u>33,103</u>			
Total Departmental Cost Adjustments:	856,503			856,503
Inbound Costs:				
Administrator		1,175	1,175	
Total Allocated Additions:		<u>1,175</u>	1,175	1,175
Total To Be Allocated:	<u>856,503</u>	<u>1,175</u>		<u>857,678</u>

**Lenawee County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2022**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Building Depreciation**

	Total	G&A	Court House	Judicial Bldg	Phy Resoruces
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
<b>Departmental Total</b>					
Expenditures Per Financial Statement	0				
<b>Deductions</b>					
*Total Disallowed Costs	0	0	0	0	0
<b>Cost Adjustments</b>					
Building Depr.	823,400	0	212,455	183,619	25,696
HS Rent Debt	33,103	0	0	0	0
Functional Cost	856,503	0	212,455	183,619	25,696
<b>Allocation Step 1</b>					
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	856,503	0	212,455	183,619	25,696
<b>Allocation Step 2</b>					
Inbound - All Others	1,175	0	69	69	69
2nd Allocation	1,175	0	69	69	69
<b>Total For Building Depreciation</b>					
Schedule .3 Total	857,678	0	212,524	183,688	25,765

**Lenawee County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2022**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Building Depreciation**

	HS Debt Serv	Jail	Robertson Bldg	Sheriff Bldg	Annex
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
<b>Departmental Total</b>					
Expenditures Per Financial Statement					
<b>Deductions</b>					
*Total Disallowed Costs	0	0	0	0	0
<b>Cost Adjustments</b>					
Building Depr.	0	212,401	9,224	161,751	18,254
HS Rent Debt	33,103	0	0	0	0
Functional Cost	33,103	212,401	9,224	161,751	18,254
<b>Allocation Step 1</b>					
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	33,103	212,401	9,224	161,751	18,254
<b>Allocation Step 2</b>					
Inbound - All Others	69	69	69	69	691
2nd Allocation	69	69	69	69	691
<b>Total For Building Depreciation</b>					
Schedule .3 Total	33,172	212,470	9,293	161,820	18,945

**Lenawee County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2022**  
**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	3,588	24.587131	52,237		52,237	17	52,254
Treasurer	2,524	17.295964	36,746		36,746	12	36,758
Board of Commiss	3,863	26.471597	56,240		56,240	18	56,259
GIS	858	5.879531	12,491		12,491	4	12,495
Equalization	1,717	11.765915	24,997		24,997	8	25,005
Register of Deed	1,571	10.765435	22,872		22,872	7	22,879
547 Equalization	472	3.234427	6,872		6,872	2	6,874
<b>Schedule .4 Total for Court House</b>	<b>14,593</b>	<b>100.000000</b>	<b>212,455</b>		<b>212,455</b>	<b>69</b>	<b>212,524</b>

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds

**Lenawee County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2022**  
**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	2,469		2,469	1	2,470
Circuit Court	7,955	18.866806	34,643		34,643	13	34,656
District Court	10,994	26.074376	47,878		47,878	18	47,896
Friend of Court	5,439	12.899630	23,686		23,686	9	23,695
Probate Court	7,567	17.946590	32,953		32,953	12	32,966
Probate Court/Ju	2,588	6.137938	11,270		11,270	4	11,275
Circuit Court Pr	1,362	3.230244	5,931		5,931	2	5,934
Clerk	2,143	5.082535	9,333		9,333	4	9,336
Prosecutor	2,669	6.330045	11,623		11,623	4	11,628
PA Victim Rights	297	0.704392	1,293		1,293	0	1,294
PA RHN	135	0.320178	588		588	0	588
PA Econ Crimes	148	0.351010	645		645	0	645
Sheriff	300	0.711507	1,306		1,306	0	1,307
<b>Schedule .4 Total for Judicial Bldg</b>	<b>42,164</b>	<b>100.000000</b>	<b>183,619</b>		<b>183,619</b>	<b>69</b>	<b>183,688</b>

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

**Lenawee County, Michigan  
Cost Allocation Plan  
Based On The Year Ended December 31, 2022  
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	3,507		3,507	9	3,517
Building & Grounds	14,622	65.114001	16,732		16,732	45	16,777
Medical Examiner	1,062	4.729248	1,215		1,215	3	1,219
251 Drain	3,707	16.507838	4,242		4,242	11	4,253
Schedule .4 Total for Phy Resoruces	22,456	100.000000	25,696		25,696	69	25,765

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds

**Lenawee County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2022**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Building Depreciation**

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	53	25,615
Veteran Affairs	7,541	22.780413	7,541		7,541	16	7,557
Schedule .4 Total for HS Debt Serv	33,103	100.000000	33,103		33,103	69	33,172

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, 2022**  
**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	212,401		212,401	69	212,470
Schedule .4 Total for Jail	100	100.000000	212,401		212,401	69	212,470

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

**Lenawee County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2022**  
**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	4,313		4,313	32	4,345
Emergency Serv.	176	4.579755	422		422	3	426
274 Homeland Sec	124	3.226646	298		298	2	300
Other	1,746	45.433255	4,191		4,191	31	4,222
Schedule .4 Total for Robertson Bldg	3,843	100.000000	9,224		9,224	69	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, 2022**  
**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	13,631	66.006489	106,766		106,766	46	106,812
Sheriff Animal	368	1.781996	2,882		2,882	1	2,884
261 Central Disp	6,181	29.930754	48,413		48,413	21	48,434
263 Marine Law	103	0.498765	807		807	0	807
280 2nd Road Pat	368	1.781996	2,882		2,882	1	2,884
<b>Schedule .4 Total for Sheriff Bldg</b>	<b>20,651</b>	<b>100.000000</b>	<b>161,751</b>		<b>161,751</b>	<b>69</b>	<b>161,820</b>

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds

**Lenawee County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2022**  
**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	33.333334	6,085		6,085	230	6,315
Clerk	2,317	16.502849	3,012		3,012	114	3,126
Elections	1,211	8.625356	1,574		1,574	60	1,634
Public Defender	838	5.968661	1,090		1,090	41	1,131
253 Indigent Def	3,842	27.364672	4,995		4,995	189	5,184
257 Concealed Pistol	1,152	8.205128	1,498		1,498	57	1,554
Schedule .4 Total for Annex	14,040	100.000000	18,254		18,254	691	18,945

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

**Lenawee County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2022**  
**Schedule .5 - Allocation Summary**  
**For Department Building Depreciation**

Receiving Department	Total	Court House	Judicial Bldg	Phy Resoruces	HS Debt Serv
Administrator	52,254	52,254	0	0	0
Information Technology	4,345	0	0	0	0
Printing & Purchasing	3,517	0	0	3,517	0
Treasurer	36,758	36,758	0	0	0
Building & Grounds	25,562	0	2,470	16,777	0
Board of Commiss	56,259	56,259	0	0	0
Circuit Court	34,656	0	34,656	0	0
District Court	47,896	0	47,896	0	0
Friend of Court	23,695	0	23,695	0	0
Probate Court	32,966	0	32,966	0	0
Probate Court/Ju	11,275	0	11,275	0	0
Circuit Court Pr	5,934	0	5,934	0	0
Clerk	12,463	0	9,336	0	0
Elections	1,634	0	0	0	0
GIS	12,495	12,495	0	0	0
Equalization	25,005	25,005	0	0	0
Prosecutor	11,628	0	11,628	0	0
PA Victim Rights	1,294	0	1,294	0	0
PA RHN	588	0	588	0	0
PA Econ Crimes	645	0	645	0	0
Register of Deed	22,879	22,879	0	0	0
Public Defender	1,131	0	0	0	0
Cooperative Ext	25,615	0	0	0	25,615
Sheriff	108,119	0	1,307	0	0
Jail	212,470	0	0	0	0
Sheriff Animal	2,884	0	0	0	0
Emergency Serv.	426	0	0	0	0
Medical Examiner	1,219	0	0	1,219	0
Veteran Affairs	7,557	0	0	0	7,557
251 Drain	4,253	0	0	4,253	0
253 Indigent Def	5,184	0	0	0	0
257 Concealed Pistol	1,554	0	0	0	0
261 Central Disp	48,434	0	0	0	0
263 Marine Law	807	0	0	0	0
274 Homeland Sec	300	0	0	0	0
280 2nd Road Pat	2,884	0	0	0	0
547 Equalization	6,874	6,874	0	0	0
Other	4,222	0	0	0	0
Direct Bill	0	0	0	0	0
<b>Total</b>	<b>857,678</b>	<b>212,524</b>	<b>183,688</b>	<b>25,765</b>	<b>33,172</b>

**Lenawee County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2022**  
**Schedule .5 - Allocation Summary**  
**For Department Building Depreciation**

Receiving Department	Jail	Robertson Bldg	Sheriff Bldg	Annex
Administrator	0	0	0	0
Information Technology	0	4,345	0	0
Printing & Purchasing	0	0	0	0
Treasurer	0	0	0	0
Building & Grounds	0	0	0	6,315
Board of Commiss	0	0	0	0
Circuit Court	0	0	0	0
District Court	0	0	0	0
Friend of Court	0	0	0	0
Probate Court	0	0	0	0
Probate Court/Ju	0	0	0	0
Circuit Court Pr	0	0	0	0
Clerk	0	0	0	3,126
Elections	0	0	0	1,634
GIS	0	0	0	0
Equalization	0	0	0	0
Prosecutor	0	0	0	0
PA Victim Rights	0	0	0	0
PA RHN	0	0	0	0
PA Econ Crimes	0	0	0	0
Register of Deed	0	0	0	0
Public Defender	0	0	0	1,131
Cooperative Ext	0	0	0	0
Sheriff	0	0	106,812	0
Jail	212,470	0	0	0
Sheriff Animal	0	0	2,884	0
Emergency Serv.	0	426	0	0
Medical Examiner	0	0	0	0
Veteran Affairs	0	0	0	0
251 Drain	0	0	0	0
253 Indigent Def	0	0	0	5,184
257 Concealed Pistol	0	0	0	1,554
261 Central Disp	0	0	48,434	0
263 Marine Law	0	0	807	0
274 Homeland Sec	0	300	0	0
280 2nd Road Pat	0	0	2,884	0
547 Equalization	0	0	0	0
Other	0	4,222	0	0
Direct Bill	0	0	0	0
<b>Total</b>	<b>212,470</b>	<b>9,293</b>	<b>161,820</b>	<b>18,945</b>

Lenawee County, Michigan  
Cost Allocation Plan  
Based On The Year Ended December 31, 2022  
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, 2022**  
**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.	11,749			
Expendable Equip.	161,132			
Vehicle Depr.	2,202			
Computer Depr.	86,994			
Total Departmental Cost Adjustments:	<u>262,077</u>			262,077
Inbound Costs:				
Administrator		1,175	1,175	
Total Allocated Additions:		<u>1,175</u>	<u>1,175</u>	1,175
Total To Be Allocated:	<u>262,077</u>	<u>1,175</u>		<u>263,252</u>

**Lenawee County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2022**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Equipment Depr. / Expendable Equipment**

	Total	G&A	Equipment Depr.	Expendable Eq.
<b>Wages &amp; Benefits</b>				
SALARIES & WAGES	0	0	0	0
FRINGE BENEFITS	0	0	0	0
<b>Departmental Total</b>				
Expenditures Per Financial Statement	0			
<b>Deductions</b>				
*Total Disallowed Costs	0	0	0	0
<b>Cost Adjustments</b>				
Equipment Depr.	11,749	0	11,749	0
Expendable Equip.	161,132	0	0	161,132
Vehicle Depr.	2,202	0	2,202	0
Computer Depr.	86,994	0	86,994	0
Functional Cost	262,077	0	100,945	161,132
<b>Allocation Step 1</b>				
Reallocate Admin Costs		0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	262,077	0	100,945	161,132
<b>Allocation Step 2</b>				
Inbound - All Others	1,175	0	588	588
2nd Allocation	1,175	0	588	588
<b>Total For Equipment Depr. / Expendable Equipment</b>				
Schedule .3 Total	263,252	0	101,533	161,720

**Lenawee County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2022**  
**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	86,994	86.179602	86,994		86,994	506	87,500
Central Stores	4,940	4.893754	4,940		4,940	29	4,969
Printing & Purchasing	2,529	2.505325	2,529		2,529	15	2,544
Building & Grounds	6,482	6.421319	6,482		6,482	38	6,520
Schedule .4 Total for Equipment Depr.	100,945	100.000000	100,945		100,945	588	101,533

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, 2022**  
**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	125,143	77.664896	125,143		125,143	456	125,599
Building & Grounds	35,989	22.335104	35,989		35,989	131	36,120
Schedule .4 Total for Expendable Eq.	161,132	100.000000	161,132		161,132	588	161,720

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, 2022**  
**Schedule .5 - Allocation Summary**  
**For Department Equipment Depr. / Expendable Equipment**

Receiving Department	Total	Equipment Depr.	Expendable Eq.
Information Technology	213,100	87,500	125,599
Central Stores	4,969	4,969	0
Printing & Purchasing	2,544	2,544	0
Building & Grounds	42,640	6,520	36,120
Direct Bill	0	0	0
Total	263,252	101,533	161,720

Lenawee County, Michigan  
Cost Allocation Plan  
Based On The Year Ended December 31, 2022  
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, 2022  
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, 2022**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Insurance**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	433,999			433,999
Deductions:				
Tax Bond	-7,527			
Billed Auto	21,720			
Billed Property	50,653			
Billed Liability	92,782			
Total Deductions:	<u>157,628</u>			157,628
Cost Adjustments:				
MMRMA Retention Adj	-52,885			
Total Departmental Cost Adjustments:	<u>-52,885</u>			-52,885
Inbound Costs:				
Administrator		7,346	7,346	
Printing & Purchasing		1	1	
Treasurer		86	86	
Total Allocated Additions:		<u>7,433</u>	7,433	7,433
Total To Be Allocated:	<u>538,742</u>	<u>7,433</u>		<u>546,175</u>

**Lenawee County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2022**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Insurance**

	Total	G&A	General Liab	Law Enforc.	Vehicle Ins
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
<b>Other Expense &amp; Cost</b>					
Professional Serv	9,670	0	0	0	0
Property	101,819	0	0	0	0
Judicial Liability	3,930	0	0	0	0
Liability	419,982	0	196,666	223,316	0
Auto	56,226	0	0	0	56,226
Sewer Liability	4,336	0	0	0	0
*Tax Bond	7,527	0	0	0	0
*Billed Auto	(21,720)	0	0	0	0
*Billed Property	(50,653)	0	0	0	0
*Billed Liability	(92,782)	0	0	0	0
Billed Sewer	(4,336)	0	0	0	0
<b>Departmental Total</b>					
Expenditures Per Financial Statement	433,999				
<b>Deductions</b>					
*Total Disallowed Costs	157,628	0	0	0	0
<b>Cost Adjustments</b>					
MMRMA Retention Adj	(52,885)	0	(52,885)	0	0
<b>Functional Cost</b>					
Functional Cost	538,742	0	143,781	223,316	56,226
<b>Allocation Step 1</b>					
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	538,742	0	143,781	223,316	56,226
<b>Allocation Step 2</b>					
Inbound - All Others	7,433	0	7,433	0	0
2nd Allocation	7,433	0	7,433	0	0
<b>Total For Insurance</b>					
Schedule .3 Total	546,175	0	151,214	223,316	56,226

**Lenawee County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2022**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Insurance**

	Courthouse	Judicial Bldg	Phy Resources	Robertson Bldg	Sheriff's Bldg
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
<b>Other Expense &amp; Cost</b>					
Professional Serv	0	0	0	0	0
Property	6,924	13,593	3,594	1,140	9,856
Judicial Liability	0	0	0	0	0
Liability	0	0	0	0	0
Auto	0	0	0	0	0
Sewer Liability	0	0	0	0	0
*Tax Bond	0	0	0	0	0
*Billed Auto	0	0	0	0	0
*Billed Property	0	0	0	0	0
*Billed Liability	0	0	0	0	0
Billed Sewer	0	0	0	0	0
<b>Departmental Total</b>					
Expenditures Per Financial Statement					
<b>Deductions</b>					
*Total Disallowed Costs	0	0	0	0	0
<b>Cost Adjustments</b>					
MMRMA Retention Adj	0	0	0	0	0
 Functional Cost	 6,924	 13,593	 3,594	 1,140	 9,856
<b>Allocation Step 1</b>					
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	6,924	13,593	3,594	1,140	9,856
<b>Allocation Step 2</b>					
Inbound - All Others	0	0	0	0	0
2nd Allocation	0	0	0	0	0
<b>Total For Insurance</b>					
Schedule .3 Total	6,924	13,593	3,594	1,140	9,856

**Lenawee County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2022**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Insurance**

	Annex	Other Property	DB / DC	Judicial Liab.	Sewer Liab.**
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
<b>Other Expense &amp; Cost</b>					
Professional Serv	0	0	9,670	0	0
Property	1,884	64,828	0	0	0
Judicial Liability	0	0	0	3,930	0
Liability	0	0	0	0	0
Auto	0	0	0	0	0
Sewer Liability	0	0	0	0	4,336
*Tax Bond	0	0	0	0	0
*Billed Auto	0	0	0	0	0
*Billed Property	0	0	0	0	0
*Billed Liability	0	0	0	0	0
Billed Sewer	0	0	0	0	(4,336)
<b>Departmental Total</b>					
<b>Expenditures Per Financial Statement</b>					
<b>Deductions</b>					
*Total Disallowed Costs	0	0	0	0	0
<b>Cost Adjustments</b>					
MMRMA Retention Adj	0	0	0	0	0
<b>Functional Cost</b>	<b>1,884</b>	<b>64,828</b>	<b>9,670</b>	<b>3,930</b>	<b>0</b>
<b>Allocation Step 1</b>					
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	1,884	64,828	9,670	3,930	0
<b>Allocation Step 2</b>					
Inbound - All Others	0	0	0	0	0
2nd Allocation	0	0	0	0	0
<b>Total For Insurance</b>					
Schedule .3 Total	1,884	64,828	9,670	3,930	0

**Lenawee County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2022**  
**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	1,450,324	2.859574	4,112		4,112	213	4,324
Information Technology	1,235,318	2.435651	3,502		3,502	181	3,683
Printing & Purchasing	450,772	0.888778	1,278		1,278	66	1,344
Treasurer	510,769	1.007073	1,448		1,448	75	1,523
Building & Grounds	837,965	1.652198	2,376		2,376	123	2,498
Utilities	596,531	1.176168	1,691		1,691	87	1,779
Board of Commiss	227,631	0.448815	645		645	33	679
Circuit Court	718,547	1.416744	2,037		2,037	105	2,142
District Court	1,620,768	3.195635	4,595		4,595	238	4,832
Friend of Court	1,373,144	2.707399	3,893		3,893	201	4,094
Probate Court	651,629	1.284803	1,847		1,847	96	1,943
Probate Court/Ju	443,498	0.874436	1,257		1,257	65	1,322
Circuit Court Pr	2,013	0.003969	6		6	0	6
Clerk	639,599	1.261084	1,813		1,813	94	1,907
Elections	164,923	0.325175	468		468	24	492
Jury Board	2,366	0.004665	7		7	0	7
GIS	222,689	0.439071	631		631	33	664
Equalization	330,474	0.651589	937		937	48	985
Prosecutor	1,813,563	3.575764	5,141		5,141	266	5,407
PA Coop. Reimb.	221,545	0.436816	628		628	32	661
PA Victim Rights	139,276	0.274608	395		395	20	415
PA DHS Contract	188	0.000371	1		1	0	1
PA RHN	38,754	0.076410	110		110	6	116
PA Econ Crimes	88,115	0.173735	250		250	13	263
Register of Deed	281,162	0.554361	797		797	41	838
Public Defender	371,886	0.733240	1,054		1,054	54	1,109
Surveyor	2,880	0.005678	8		8	0	9
Cooperative Ext	250,555	0.494014	710		710	37	747
Soil Conservatin	41,266	0.081363	117		117	6	123
Sheriff	4,492,029	8.856840	12,734		12,734	658	13,393
Court Bailiffs	355,556	0.701042	1,008		1,008	52	1,060
Jail	4,823,864	9.511112	13,675		13,675	707	14,382
Sheriff Animal	104,840	0.206711	297		297	15	313
Emergency Serv.	105,035	0.207095	298		298	15	313
Medical Examiner	631,381	1.244881	1,790		1,790	93	1,882
Human Services	6,469	0.012755	18		18	1	19
Veteran Affairs	445,551	0.878484	1,263		1,263	65	1,328
208 Parks	36,504	0.071974	103		103	5	109
211 AG Committee	5	0.000010	0		0		0
214 Sobriety	156,451	0.308471	444		444	23	466
216 Caseload Asst.	4,090	0.008064	12		12	1	12
217 Enhanc Court	60,673	0.119628	172		172	9	181
218 Drug Court	189,438	0.373511	537		537	28	565
221 Health	3,312,375	6.530941	9,390	(12,229)	(2,839)	485	(2,353)
223 Lenawee Tran	628,819	1.239829	1,783		1,783	92	1,875
230 Drug Testing Facility	77,898	0.153590	221		221	11	232
232 Solid Waste	154,486	0.304597	438	(248)	190	23	213
234 Local Emergency	2,419	0.004769	7		7	0	7
246 Kiwinas Trail	856,489	1.688722	2,428		2,428	126	2,554
251 Drain	2,153,046	4.245116	6,104	(8,351)	(2,247)	316	(1,932)
253 Indigent Def	1,717,392	3.386146	4,869		4,869	252	5,120
254 Survey/Renom	70,846	0.139686	201		201	10	211

**Lenawee County, Michigan  
Cost Allocation Plan  
Based On The Year Ended December 31, 2022  
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	61,165	0.120598	173		173	9	182
257 Concealed Pistol	110,308	0.217492	313		313	16	329
258 Disaster Cont.	14,576	0.028739	41		41	2	43
260 Mobile Data	107,486	0.211928	305		305	16	320
261 Central Disp	2,222,428	4.381915	6,300		6,300	326	6,626
262 Comm Corr	9,189	0.018118	26		26	1	27
263 Marine Law	14,433	0.028457	41		41	2	43
264 Corr Ofc Trng	25,041	0.049373	71		71	4	75
266 Law Enforcement	61,179	0.120625	173		173	9	182
269 Law Library	32,344	0.063772	92		92	5	96
274 Homeland Sec	77,857	0.153509	221		221	11	232
280 2nd Road Pat	142,113	0.280201	403		403	21	424
285 ARP Funds	1,285,679	2.534947	3,645		3,645	188	3,833
286 Veterans Affairs	73,660	0.145234	209		209	11	220
287 Housing Rehb	66,546	0.131207	189		189	10	198
292 C.C. MSC	4,556,500	8.983956	12,917	(18,226)	(5,309)	668	(4,641)
293 Vet's Relief	96,714	0.190689	274	(1,363)	(1,089)	14	(1,075)
296 DOA	3,996,061	7.878950	11,328	(17,980)	(6,652)	586	(6,066)
297 FIA/C.C.	119,669	0.235949	339		339	18	357
298 Lilley	10,022	0.019760	28		28	1	30
299 Special Proj	20,236	0.039899	57		57	3	60
502 HS Bldg Oper	779,486	1.536896	2,210	(4,214)	(2,004)	114	(1,890)
506 Delq Tax	23,912	0.047147	68		68	3	71
547 Equalization	177,830	0.350624	504	(1,340)	(836)	26	(810)
581 Airport	622,973	1.228303	1,766	(5,707)	(3,941)	91	(3,850)
595 Jail Commiss	164,890	0.325110	467		467	24	492
Other	732,087	1.443441	2,075	(2,251)	(176)	107	(68)
<b>Schedule .4 Total for General Liab</b>	<b>50,718,190</b>	<b>100.000000</b>	<b>143,781</b>	<b>(71,909)</b>	<b>71,872</b>	<b>7,433</b>	<b>79,305</b>
Direct Billed				71,909	71,909		71,909
<b>Schedule .3 Total for General Liab</b>	<b>50,718,190</b>	<b>100.000000</b>		<b>0</b>	<b>143,781</b>	<b>7,433</b>	<b>151,214</b>

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, 2022  
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	37.07	32.081350	71,643		71,643		71,643
Court Bailiffs	2.26	1.955863	4,368		4,368		4,368
Jail	31.90	27.607096	61,651		61,651		61,651
Sheriff Animal	1.00	0.865426	1,933		1,933		1,933
262 Comm Corr	0.10	0.086543	193		193		193
263 Marine Law	0.28	0.242319	541		541		541
280 2nd Road Pat	1.00	0.865426	1,933		1,933		1,933
292 C.C. MSC	41.94	36.295977	81,055	(20,874)	60,181		60,181
Schedule .4 Total for Law Enforc.	115.55	100.000000	223,316	(20,874)	202,442	0	202,442
Direct Billed				20,874	20,874		20,874
Schedule .3 Total for Law Enforc.	115.55	100.000000		0	223,316	0	223,316

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, 2022**  
**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	685.15	1.218564	685		685		685
Building & Grounds	4,494.10	7.992921	4,494		4,494		4,494
District Court	449.18	0.798883	449		449		449
Probate Court	449.18	0.798883	449		449		449
Sheriff	25,171.06	44.767654	25,171		25,171		25,171
Jail	595.99	1.059990	596		596		596
Sheriff Animal	990.60	1.761818	991		991		991
Emergency Serv.	449.18	0.798883	449		449		449
262 Comm Corr	685.15	1.218564	685	(685)	0		0
280 2nd Road Pat	1,221.33	2.172180	1,221		1,221		1,221
292 C.C. MSC	3,386.73	6.023423	3,387	(3,387)	0		0
296 DOA	1,583.52	2.816348	1,584	(1,584)	0		0
547 Equalization	449.18	0.798883	449	(449)	0		0
581 Airport	2,524.12	4.489240	2,524	(2,524)	0		0
639 Drain Equip	13,091.53	23.283766	13,092	(13,091)	1		1
Schedule .4 Total for Vehicle Ins	56,226.00	100.000000	56,226	(21,720)	34,506	0	34,506
Direct Billed				21,720	21,720		21,720
Schedule .3 Total for Vehicle Ins	56,226.00	100.000000		0	56,226	0	56,226

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, 2022**  
**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	3,588	24.587131	1,702		1,702		1,702
Treasurer	2,524	17.295964	1,198		1,198		1,198
Board of Commiss	3,863	26.471597	1,833		1,833		1,833
GIS	858	5.879531	407		407		407
Equalization	1,717	11.765915	815		815		815
Register of Deed	1,571	10.765435	745		745		745
547 Equalization	472	3.234427	224		224		224
<b>Schedule .4 Total for Courthouse</b>	<b>14,593</b>	<b>100.000000</b>	<b>6,924</b>		<b>6,924</b>	<b>0</b>	<b>6,924</b>

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds

**Lenawee County, Michigan  
Cost Allocation Plan  
Based On The Year Ended December 31, 2022  
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	183		183		183
Circuit Court	7,955	18.866806	2,565		2,565		2,565
District Court	10,994	26.074376	3,544		3,544		3,544
Friend of Court	5,439	12.899630	1,753		1,753		1,753
Probate Court	7,567	17.946590	2,439		2,439		2,439
Probate Court/Ju	2,588	6.137938	834		834		834
Circuit Court Pr	1,362	3.230244	439		439		439
Clerk	2,143	5.082535	691		691		691
Prosecutor	2,669	6.330045	860		860		860
PA Victim Rights	297	0.704392	96		96		96
PA RHN	135	0.320178	44		44		44
PA Econ Crimes	148	0.351010	48		48		48
Sheriff	300	0.711507	97		97		97
<b>Schedule .4 Total for Judicial Bldg</b>	<b>42,164</b>	<b>100.000000</b>	<b>13,593</b>		<b>13,593</b>	<b>0</b>	<b>13,593</b>

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

**Lenawee County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2022**  
**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	491		491		491
Building & Grounds	14,622	65.114001	2,340		2,340		2,340
Medical Examiner	1,062	4.729248	170		170		170
251 Drain	3,707	16.507838	593		593		593
Schedule .4 Total for Phy Resources	22,456	100.000000	3,594		3,594	0	3,594

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds

**Lenawee County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2022**  
**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	533		533		533
Emergency Serv.	176	4.579755	52		52		52
274 Homeland Sec	124	3.226646	37		37		37
Other	1,746	45.433255	518		518		518
Schedule .4 Total for Robertson Bldg	3,843	100.000000	1,140		1,140	0	1,140

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds

**Lenawee County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2022**  
**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	13,631	66.006489	6,506		6,506		6,506
Sheriff Animal	368	1.781996	176		176		176
261 Central Disp	6,181	29.930754	2,950		2,950		2,950
263 Marine Law	103	0.498765	49		49		49
280 2nd Road Pat	368	1.781996	176		176		176
<b>Schedule .4 Total for Sheriff's Bldg</b>	<b>20,651</b>	<b>100.000000</b>	<b>9,856</b>		<b>9,856</b>	<b>0</b>	<b>9,856</b>

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds

**Lenawee County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2022**  
**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	33.333334	628		628		628
Clerk	2,317	16.502849	311		311		311
Elections	1,211	8.625356	163		163		163
Public Defender	838	5.968661	112		112		112
253 Indigent Def	3,842	27.364672	516		516		516
257 Concealed Pistol	1,152	8.205128	155		155		155
Schedule .4 Total for Annex	14,040	100.000000	1,884		1,884	0	1,884

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

**Lenawee County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2022**  
**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
Building & Grounds	282,354	0.402105	261		261		261
Sheriff	80,000	0.113929	74		74		74
Jail	11,076,827	15.774688	10,226		10,226		10,226
208 Parks	964,477	1.373527	890		890		890
232 Solid Waste	68,500	0.097552	63	(61)	2		2
251 Drain	413,295	0.588580	382		382		382
255 Land Bank	1,066,884	1.519367	985	(950)	35		35
261 Central Disp	358,039	0.509889	331		331		331
263 Marine Law	173,275	0.246764	160		160		160
292 C.C. MSC	8,475,003	12.069389	7,824	(7,548)	276		276
296 DOA	116,788	0.166320	108	(104)	4		4
502 HS Bldg Oper	21,572,741	30.722089	19,917	(19,214)	703		703
581 Airport	6,123,634	8.720766	5,654	(5,454)	200		200
639 Drain Equip	762,792	1.086304	704	(680)	24		24
Other	18,684,383	26.608731	17,250	(16,642)	608		608
Schedule .4 Total for Other Property	70,218,992	100.000000	64,828	(50,653)	14,175	0	14,175
Direct Billed				50,653	50,653		50,653
Schedule .3 Total for Other Property	70,218,992	100.000000		0	64,828	0	64,828

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, 2022**  
**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	75,646.51	2.615819	253		253		253
Information Technology	49,971.36	1.727985	167		167		167
Central Stores	1,565.81	0.054145	5		5		5
Printing & Purchasing	28,910.54	0.999712	97		97		97
Treasurer	38,709.92	1.338570	129		129		129
Building & Grounds	54,804.26	1.895104	183		183		183
Board of Commiss	15,520.47	0.536690	52		52		52
Circuit Court	37,135.29	1.284120	124		124		124
District Court	120,183.71	4.155894	402		402		402
Friend of Court	115,324.60	3.987868	386		386		386
Probate Court	36,027.71	1.245821	120		120		120
Probate Court/Ju	35,158.36	1.215759	118		118		118
Clerk	51,362.36	1.776085	172		172		172
Elections	4,987.26	0.172457	17		17		17
GIS	12,069.34	0.417352	40		40		40
Equalization	29,196.93	1.009616	98		98		98
Prosecutor	158,766.57	5.490070	531		531		531
PA Coop. Reimb.	14,239.96	0.492411	48		48		48
PA Victim Rights	10,219.61	0.353389	34		34		34
PA RHN	4,296.78	0.148581	14		14		14
PA Econ Crimes	6,906.60	0.238827	23		23		23
Register of Deed	26,271.90	0.908469	88		88		88
Public Defender	21,685.41	0.749871	73		73		73
Cooperative Ext	9,654.85	0.333860	32		32		32
Sheriff	345,721.77	11.954890	1,156		1,156		1,156
St. Liquor Lic.	283.97	0.009820	1		1		1
Court Bailiffs	7,934.45	0.274369	27		27		27
Jail	296,858.79	10.265232	993		993		993
Sheriff Animal	6,615.24	0.228752	22		22		22
Emergency Serv.	7,863.47	0.271915	26		26		26
Medical Examiner	10,853.74	0.375317	36		36		36
Veteran Affairs	5,799.86	0.200556	19		19		19
214 Sobriety	6,983.37	0.241482	23		23		23
217 Enhanc Court	3,772.24	0.130442	13		13		13
218 Drug Court	6,952.03	0.240398	23		23		23
221 Health	209,676.63	7.250515	701		701		701
223 Lenawee Tran	5,559.17	0.192233	19		19		19
251 Drain	172,300.25	5.958058	576		576		576
253 Indigent Def	123,111.58	4.257138	412		412		412
257 Concealed Pistol	7,866.10	0.272006	26		26		26
261 Central Disp	147,369.51	5.095965	493		493		493
264 Corr Ofc Trng	587.94	0.020331	2		2		2
269 Law Library	202.52	0.007003	1		1		1
274 Homeland Sec	2,313.72	0.080007	8		8		8
280 2nd Road Pat	7,336.95	0.253708	25		25		25
286 Veterans Affairs	1,841.21	0.063668	6		6		6
292 C.C. Probate Juvenile	12,470.84	0.431236	42		42		42
292 C.C. MSC	272,437.30	9.420748	911		911		911
293 Vet's Relief	5,791.09	0.200253	19		19		19
296 DOA	217,848.79	7.533104	728		728		728
502 HS Bldg Oper	30,880.79	1.067843	103		103		103
547 Equalization	4,003.08	0.138425	13		13		13

**Lenawee County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2022**  
**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	12,033.45	0.416111	40		40		40
Schedule .4 Total for DB / DC	2,891,885.96	100.000000	9,670		9,670	0	9,670

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, 2022**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Insurance**

Activity - Judicial Liab.

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Circuit Court	1,964.93	50.000000	1,965		1,965		1,965
Probate Court	1,964.93	50.000000	1,965		1,965		1,965
Schedule .4 Total for Judicial Liab.	3,929.86	100.000000	3,930		3,930	0	3,930

Allocation Basis: Dollar amount of liability preimums by department

Allocation Source: Paid invoices

**Lenawee County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2022**  
**Schedule .5 - Allocation Summary**  
**For Department Insurance**

Receiving Department	Total	General Liab	Law Enforc.	Vehicle Ins	Courthouse
Administrator	6,279	4,324	0	0	1,702
Information Technology	4,383	3,683	0	0	0
Central Stores	5	0	0	0	0
Printing & Purchasing	2,616	1,344	0	685	0
Treasurer	2,850	1,523	0	0	1,198
Building & Grounds	10,587	2,498	0	4,494	0
Utilities	1,779	1,779	0	0	0
Board of Commiss	2,563	679	0	0	1,833
Circuit Court	6,796	2,142	0	0	0
District Court	9,228	4,832	0	449	0
Friend of Court	6,233	4,094	0	0	0
Probate Court	6,917	1,943	0	449	0
Probate Court/Ju	2,274	1,322	0	0	0
Circuit Court Pr	445	6	0	0	0
Clerk	3,080	1,907	0	0	0
Elections	671	492	0	0	0
Jury Board	7	7	0	0	0
GIS	1,111	664	0	0	407
Equalization	1,898	985	0	0	815
Prosecutor	6,798	5,407	0	0	0
PA Coop. Reimb.	708	661	0	0	0
PA Victim Rights	545	415	0	0	0
PA DHS Contract	1	1	0	0	0
PA RHN	173	116	0	0	0
PA Econ Crimes	334	263	0	0	0
Register of Deed	1,672	838	0	0	745
Public Defender	1,294	1,109	0	0	0
Surveyor	9	9	0	0	0
Cooperative Ext	779	747	0	0	0
Soil Conservatin	123	123	0	0	0
Sheriff	118,039	13,393	71,643	25,171	0
St. Liquor Lic.	1	0	0	0	0
Court Bailiffs	5,454	1,060	4,368	0	0
Jail	87,849	14,382	61,651	596	0
Sheriff Animal	3,434	313	1,933	991	0
Emergency Serv.	841	313	0	449	0
Medical Examiner	2,089	1,882	0	0	0
Human Services	19	19	0	0	0
Veteran Affairs	1,348	1,328	0	0	0
208 Parks	999	109	0	0	0
211 AG Committee	0	0	0	0	0
214 Sobriety	490	466	0	0	0
216 Caseload Asst.	12	12	0	0	0
217 Enhanc Court	194	181	0	0	0
218 Drug Court	588	565	0	0	0
221 Health	(1,652)	(2,353)	0	0	0
223 Lenawee Tran	1,893	1,875	0	0	0
230 Drug Testing Facility	232	232	0	0	0
232 Solid Waste	215	213	0	0	0
234 Local Emergency	7	7	0	0	0
246 Kiwinas Trail	2,554	2,554	0	0	0
251 Drain	(381)	(1,932)	0	0	0

**Lenawee County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2022**  
**Schedule .5 - Allocation Summary**  
**For Department Insurance**

Receiving Department	Total	General Liab	Law Enforc.	Vehicle Ins	Courthouse
253 Indigent Def	6,048	5,120	0	0	0
254 Survey/Renom	211	211	0	0	0
255 Land Bank	35	0	0	0	0
256 ROD Automat	182	182	0	0	0
257 Concealed Pistol	510	329	0	0	0
258 Disaster Cont.	43	43	0	0	0
260 Mobile Data	320	320	0	0	0
261 Central Disp	10,399	6,626	0	0	0
262 Comm Corr	221	27	193	0	0
263 Marine Law	793	43	541	0	0
264 Corr Ofc Trng	77	75	0	0	0
266 Law Enforcement	182	182	0	0	0
269 Law Library	97	96	0	0	0
274 Homeland Sec	277	232	0	0	0
280 2nd Road Pat	3,778	424	1,933	1,221	0
285 ARP Funds	3,833	3,833	0	0	0
286 Veterans Affairs	226	220	0	0	0
287 Housing Rehb	198	198	0	0	0
292 C.C. Probate Juvenile	42	0	0	0	0
292 C.C. MSC	56,727	(4,641)	60,181	0	0
293 Vet's Relief	(1,055)	(1,075)	0	0	0
296 DOA	(5,334)	(6,066)	0	0	0
297 FIA/C.C.	357	357	0	0	0
298 Lilley	30	30	0	0	0
299 Special Proj	60	60	0	0	0
502 HS Bldg Oper	(1,084)	(1,890)	0	0	0
506 Delq Tax	71	71	0	0	0
547 Equalization	(572)	(810)	0	0	224
581 Airport	(3,610)	(3,850)	0	0	0
595 Jail Commiss	492	492	0	0	0
639 Drain Equip	25	0	0	1	0
Other	1,058	(68)	0	0	0
Direct Bill	165,156	71,909	20,874	21,720	0
<b>Total</b>	<b>546,175</b>	<b>151,214</b>	<b>223,316</b>	<b>56,226</b>	<b>6,924</b>

**Lenawee County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2022**  
**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	533	0	0
Central Stores	0	0	0	0	0
Printing & Purchasing	0	491	0	0	0
Treasurer	0	0	0	0	0
Building & Grounds	183	2,340	0	0	628
Utilities	0	0	0	0	0
Board of Commiss	0	0	0	0	0
Circuit Court	2,565	0	0	0	0
District Court	3,544	0	0	0	0
Friend of Court	1,753	0	0	0	0
Probate Court	2,439	0	0	0	0
Probate Court/Ju	834	0	0	0	0
Circuit Court Pr	439	0	0	0	0
Clerk	691	0	0	0	311
Elections	0	0	0	0	163
Jury Board	0	0	0	0	0
GIS	0	0	0	0	0
Equalization	0	0	0	0	0
Prosecutor	860	0	0	0	0
PA Coop. Reimb.	0	0	0	0	0
PA Victim Rights	96	0	0	0	0
PA DHS Contract	0	0	0	0	0
PA RHN	44	0	0	0	0
PA Econ Crimes	48	0	0	0	0
Register of Deed	0	0	0	0	0
Public Defender	0	0	0	0	112
Surveyor	0	0	0	0	0
Cooperative Ext	0	0	0	0	0
Soil Conservatin	0	0	0	0	0
Sheriff	97	0	0	6,506	0
St. Liquor Lic.	0	0	0	0	0
Court Bailiffs	0	0	0	0	0
Jail	0	0	0	0	0
Sheriff Animal	0	0	0	176	0
Emergency Serv.	0	0	52	0	0
Medical Examiner	0	170	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
223 Lenawee Tran	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
246 Kiwinas Trail	0	0	0	0	0
251 Drain	0	593	0	0	0

**Lenawee County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2022**  
**Schedule .5 - Allocation Summary**  
**For Department Insurance**

Receiving Department	Judicial Bldg	Phy Resources	Robertson Bldg	Sheriff's Bldg	Annex
253 Indigent Def	0	0	0	0	516
254 Survey/Renom	0	0	0	0	0
255 Land Bank	0	0	0	0	0
256 ROD Automat	0	0	0	0	0
257 Concealed Pistol	0	0	0	0	155
258 Disaster Cont.	0	0	0	0	0
260 Mobile Data	0	0	0	0	0
261 Central Disp	0	0	0	2,950	0
262 Comm Corr	0	0	0	0	0
263 Marine Law	0	0	0	49	0
264 Corr Ofc Trng	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	37	0	0
280 2nd Road Pat	0	0	0	176	0
285 ARP Funds	0	0	0	0	0
286 Veterans Affairs	0	0	0	0	0
287 Housing Rehb	0	0	0	0	0
292 C.C. Probate Juvenile	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
639 Drain Equip	0	0	0	0	0
Other	0	0	518	0	0
Direct Bill	0	0	0	0	0
<b>Total</b>	<b>13,593</b>	<b>3,594</b>	<b>1,140</b>	<b>9,856</b>	<b>1,884</b>

**Lenawee County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2022**  
**Schedule .5 - Allocation Summary**  
**For Department Insurance**

Receiving Department	Other Property	DB / DC	Judicial Liab.
Administrator	0	253	0
Information Technology	0	167	0
Central Stores	0	5	0
Printing & Purchasing	0	97	0
Treasurer	0	129	0
Building & Grounds	261	183	0
Utilities	0	0	0
Board of Commiss	0	52	0
Circuit Court	0	124	1,965
District Court	0	402	0
Friend of Court	0	386	0
Probate Court	0	120	1,965
Probate Court/Ju	0	118	0
Circuit Court Pr	0	0	0
Clerk	0	172	0
Elections	0	17	0
Jury Board	0	0	0
GIS	0	40	0
Equalization	0	98	0
Prosecutor	0	531	0
PA Coop. Reimb.	0	48	0
PA Victim Rights	0	34	0
PA DHS Contract	0	0	0
PA RHN	0	14	0
PA Econ Crimes	0	23	0
Register of Deed	0	88	0
Public Defender	0	73	0
Surveyor	0	0	0
Cooperative Ext	0	32	0
Soil Conservatin	0	0	0
Sheriff	74	1,156	0
St. Liquor Lic.	0	1	0
Court Bailiffs	0	27	0
Jail	10,226	993	0
Sheriff Animal	0	22	0
Emergency Serv.	0	26	0
Medical Examiner	0	36	0
Human Services	0	0	0
Veteran Affairs	0	19	0
208 Parks	890	0	0
211 AG Committee	0	0	0
214 Sobriety	0	23	0
216 Caseload Asst.	0	0	0
217 Enhanc Court	0	13	0
218 Drug Court	0	23	0
221 Health	0	701	0
223 Lenawee Tran	0	19	0
230 Drug Testing Facility	0	0	0
232 Solid Waste	2	0	0
234 Local Emergency	0	0	0
246 Kiwinas Trail	0	0	0
251 Drain	382	576	0

**Lenawee County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2022**  
**Schedule .5 - Allocation Summary**  
**For Department Insurance**

Receiving Department	Other Property	DB / DC	Judicial Liab.
253 Indigent Def	0	412	0
254 Survey/Renom	0	0	0
255 Land Bank	35	0	0
256 ROD Automat	0	0	0
257 Concealed Pistol	0	26	0
258 Disaster Cont.	0	0	0
260 Mobile Data	0	0	0
261 Central Disp	331	493	0
262 Comm Corr	0	0	0
263 Marine Law	160	0	0
264 Corr Ofc Trng	0	2	0
266 Law Enforcement	0	0	0
269 Law Library	0	1	0
274 Homeland Sec	0	8	0
280 2nd Road Pat	0	25	0
285 ARP Funds	0	0	0
286 Veterans Affairs	0	6	0
287 Housing Rehb	0	0	0
292 C.C. Probate Juvenile	0	42	0
292 C.C. MSC	276	911	0
293 Vet's Relief	0	19	0
296 DOA	4	728	0
297 FIA/C.C.	0	0	0
298 Lilley	0	0	0
299 Special Proj	0	0	0
502 HS Bldg Oper	703	103	0
506 Delq Tax	0	0	0
547 Equalization	0	13	0
581 Airport	200	40	0
595 Jail Commiss	0	0	0
639 Drain Equip	24	0	0
Other	608	0	0
Direct Bill	50,653	0	0
<b>Total</b>	<b>64,828</b>	<b>9,670</b>	<b>3,930</b>

Lenawee County, Michigan  
Cost Allocation Plan  
Based On The Year Ended December 31, 2022  
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 Relation** – 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, 2022  
Schedule .1 - Nature and Extent of Services  
For Department Administrator

**Specific Support** – the Administrator’s office provided support specifically related to Solid Waste and the Airport. 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 Services** – 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 Unemployment, Workers’ Comp, and Health Insurance. 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, 2022**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Administrator**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,450,324			1,450,324
Deductions:				
Security	-28,250			
Total Deductions:	-28,250			-28,250
Cost Adjustments:				
Reimb/Refunds	-265,054			
Total Departmental Cost Adjustments:	-265,054			-265,054
Inbound Costs:				
Building Depreciation	52,237	17	52,254	
Insurance	6,067	213	6,279	
Administrator		26,796	26,796	
Information Technology		169,972	169,972	
Central Stores		-856	-856	
Printing & Purchasing		11,055	11,055	
Treasurer		3,813	3,813	
Building & Grounds		38,743	38,743	
Utilities		11,021	11,021	
Total Allocated Additions:	58,303	260,774	319,077	319,077
Total To Be Allocated:	1,215,323	260,774		1,476,097

**Lenawee County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2022**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Administrator**

	Total	G&A	County Admin	Actng / Budget	HR / Payroll / Benefits
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	560,278	39,179	194,628	109,051	128,458
FRINGE BENEFITS	253,343	17,709	88,010	49,301	58,092
<b>Other Expense &amp; Cost</b>					
Advertising	0	0	0	0	0
Supplies	4,785	334	1,663	931	1,097
Prof & Contract	323,245	71	0	177,326	6,597
*Security	28,250	0	0	0	0
Operating Expenses	34,779	2,431	12,081	6,768	7,975
Health Services	153,764	0	0	0	0
Accounting Services	74,750	0	0	0	0
Legal Fees	17,130	0	2,349	0	7,676
<b>Departmental Total</b>					
Expenditures Per Financial Statement	1,450,324				
<b>Deductions</b>					
*Total Disallowed Costs	(28,250)	0	0	0	0
<b>Cost Adjustments</b>					
Reimb/Refunds	(265,054)	(348)	0	0	0
Functional Cost	1,157,020	59,376	298,731	343,377	209,895
<b>Allocation Step 1</b>					
Inbound - All Others	58,303	4,075	20,255	11,346	13,369
Reallocate Admin Costs		(63,451)	23,699	13,280	15,641
Unallocated Costs	(117,439)	0	0	0	0
1st Allocation	1,097,885	0	342,685	368,003	238,905
<b>Allocation Step 2</b>					
Inbound - Administrator: HR / Payroll / Benefits	4,562	319	1,585	888	1,046
Inbound - Information Technology: New World Sys	136,294	0	0	68,147	68,147
Inbound - All Others	119,918	8,382	41,660	23,336	27,497
Reallocate Admin Costs		(8,701)	3,250	1,821	2,145
Unallocated Costs	(2,837)	0	0	0	0
2nd Allocation	257,937	0	46,495	94,192	98,835
<b>Total For Administrator</b>					
Schedule .3 Total	1,355,821	0	389,180	462,195	337,740

**Lenawee County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2022**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Administrator**

	Labor Relations	Solid Waste	Airport	Auditing	Accounting
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	5,948	17,221	8,490	0	0
FRINGE BENEFITS	2,685	7,778	3,851	0	0
<b>Other Expense &amp; Cost</b>					
Advertising	0	0	0	0	0
Supplies	51	147	73	0	0
Prof & Contract	0	0	0	48,022	0
*Security	0	0	0	0	0
Operating Expenses	369	1,068	529	0	0
Health Services	0	0	0	0	0
Accounting Services	0	0	0	63,000	11,750
Legal Fees	0	0	0	148	0
<b>Departmental Total</b>					
<b>Expenditures Per Financial Statement</b>					
<b>Deductions</b>					
*Total Disallowed Costs	0	0	0	0	0
<b>Cost Adjustments</b>					
Reimb/Refunds	0	0	0	0	0
<b>Functional Cost</b>	<b>9,053</b>	<b>26,214</b>	<b>12,943</b>	<b>111,170</b>	<b>11,750</b>
<b>Allocation Step 1</b>					
Inbound - All Others	618	1,790	886	0	0
Reallocate Admin Costs	723	2,094	1,034	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	10,394	30,098	14,863	111,170	11,750
<b>Allocation Step 2</b>					
Inbound - Administrator: HR / Payroll / Benefits	48	140	69	0	0
Inbound - Information Technology: New World Sys	0	0	0	0	0
Inbound - All Others	1,271	3,681	1,823	0	0
Reallocate Admin Costs	99	287	142	0	0
Unallocated Costs	0	0	0	0	0
2nd Allocation	1,419	4,109	2,034	0	0
<b>Total For Administrator</b>					
Schedule .3 Total	11,813	34,206	16,897	111,170	11,750

**Lenawee County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2022**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Administrator**

	Accounts Payable	Health Services	Unemployment Reimb	Worker's Comp Reimb	General Gov't**
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	45,442	0	0	0	11,861
FRINGE BENEFITS	20,546	0	0	0	5,371
<b>Other Expense &amp; Cost</b>					
Advertising	0	0	0	0	0
Supplies	388	0	0	0	101
Prof & Contract	0	0	0	0	91,229
*Security	0	0	0	0	0
Operating Expenses	2,821	0	0	0	737
Health Services	0	153,764	0	0	0
Accounting Services	0	0	0	0	0
Legal Fees	0	0	0	0	6,957
<b>Departmental Total</b>					
<b>Expenditures Per Financial Statement</b>					
<b>Deductions</b>					
*Total Disallowed Costs	0	0	0	0	0
<b>Cost Adjustments</b>					
Reimb/Refunds	0	(163,793)	(28,106)	(71,307)	(1,500)
Functional Cost	69,197	(10,029)	(28,106)	(71,307)	114,756
<b>Allocation Step 1</b>					
Inbound - All Others	4,728	0	0	0	1,236
Reallocate Admin Costs	5,533	0	0	0	1,447
Unallocated Costs	0	0	0	0	(117,439)
1st Allocation	79,458	(10,029)	(28,106)	(71,307)	0
<b>Allocation Step 2</b>					
Inbound - Administrator: HR / Payroll / Benefits	370	0	0	0	97
Inbound - Information Technology: New World Sys	0	0	0	0	0
Inbound - All Others	9,725	0	0	0	2,542
Reallocate Admin Costs	759	0	0	0	198
Unallocated Costs	0	0	0	0	(2,837)
2nd Allocation	10,854	0	0	0	0
<b>Total For Administrator</b>					
Schedule .3 Total	90,312	(10,029)	(28,106)	(71,307)	0

**Lenawee County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2022**  
**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	0.860766	2,950		2,950		2,950
Administrator	1,450,324	2.876480	9,857		9,857		9,857
Information Technology	1,235,318	2.450051	8,396		8,396	1,183	9,579
Printing & Purchasing	450,772	0.894032	3,064		3,064	432	3,496
Treasurer	510,769	1.013027	3,471		3,471	489	3,961
Building & Grounds	837,965	1.661966	5,695		5,695	803	6,498
Utilities	596,531	1.183121	4,054		4,054	571	4,626
Board of Commiss	227,631	0.451469	1,547		1,547	218	1,765
Circuit Court	718,547	1.425120	4,884		4,884	688	5,572
District Court	1,620,768	3.214527	11,016		11,016	1,553	12,568
Friend of Court	1,373,144	2.723406	9,333		9,333	1,315	10,648
Probate Court	651,629	1.292399	4,429		4,429	624	5,053
Probate Court/Ju	443,498	0.879606	3,014		3,014	425	3,439
Circuit Court Pr	2,013	0.003992	14		14	2	16
Clerk	639,599	1.268540	4,347		4,347	613	4,960
Elections	164,923	0.327098	1,121		1,121	158	1,279
Jury Board	2,366	0.004693	16		16	2	18
GIS	222,689	0.441667	1,514		1,514	213	1,727
Equalization	330,474	0.655441	2,246		2,246	317	2,563
Prosecutor	1,813,563	3.596905	12,326		12,326	1,737	14,063
PA Coop. Reimb.	221,545	0.439398	1,506		1,506	212	1,718
PA Victim Rights	139,276	0.276231	947		947	133	1,080
PA DHS Contract	188	0.000373	1		1	0	1
PA RHN	38,754	0.076862	263		263	37	301
PA Econ Crimes	88,115	0.174762	599		599	84	683
Register of Deed	281,162	0.557639	1,911		1,911	269	2,180
Public Defender	371,886	0.737575	2,528		2,528	356	2,884
Surveyor	2,880	0.005712	20		20	3	22
Cooperative Ext	250,555	0.496935	1,703		1,703	240	1,943
Soil Conservatin	41,266	0.081844	280		280	40	320
Sheriff	4,492,029	8.909203	30,530		30,530	4,303	34,834
Court Bailiffs	355,556	0.705187	2,417		2,417	341	2,757
Jail	4,823,864	9.567339	32,786		32,786	4,622	37,408
Sheriff Animal	104,840	0.207933	713		713	100	813
Emergency Serv.	105,035	0.208320	714		714	101	815
Medical Examiner	631,381	1.252241	4,291		4,291	605	4,896
Human Services	6,469	0.012830	44		44	6	50
Veteran Affairs	445,551	0.883677	3,028		3,028	427	3,455
208 Parks	36,504	0.072400	248		248	35	283
211 AG Committee	5	0.000010	0		0		0
214 Sobriety	156,451	0.310295	1,063		1,063	150	1,213
216 Caseload Asst.	4,090	0.008112	28		28	4	32
217 Enhanc Court	60,673	0.120335	412		412	58	470
218 Drug Court	189,438	0.375719	1,288		1,288	181	1,469
221 Health	3,312,375	6.569552	22,513		22,513	3,173	25,686
223 Lenawee Tran	628,819	1.247159	4,274		4,274	602	4,876
230 Drug Testing Facility	77,898	0.154498	529		529	75	604
232 Solid Waste	154,486	0.306398	1,050		1,050	148	1,198
234 Local Emergency	2,419	0.004798	16		16	2	19
246 Kiwinas Trail	856,489	1.698705	5,821		5,821	820	6,642
251 Drain	2,153,046	4.270213	14,633		14,633	2,063	16,696
253 Indigent Def	1,717,392	3.406165	11,672		11,672	1,645	13,318

**Lenawee County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2022**  
**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
254 Survey/Renom	70,846	0.140511	482		482	68	549
256 ROD Automat	61,165	0.121311	416		416	59	474
257 Concealed Pistol	110,308	0.218778	750		750	106	855
258 Disaster Cont.	14,576	0.028909	99		99	14	113
260 Mobile Data	107,486	0.213181	731		731	103	834
261 Central Disp	2,222,428	4.407821	15,105		15,105	2,129	17,234
262 Comm Corr	9,189	0.018225	62		62	9	71
263 Marine Law	14,433	0.028625	98		98	14	112
264 Corr Ofc Trng	25,041	0.049665	170		170	24	194
266 Law Enforcement	61,179	0.121339	416		416	59	474
269 Law Library	32,344	0.064149	220		220	31	251
274 Homeland Sec	77,857	0.154417	529		529	75	604
280 2nd Road Pat	142,113	0.281858	966		966	136	1,102
285 ARP Funds	1,285,679	2.549933	8,738		8,738	1,232	9,970
286 Veterans Affairs	73,660	0.146093	501		501	71	571
287 Housing Rehb	66,546	0.131983	452		452	64	516
292 C.C. MSC	4,556,500	9.037070	30,969		30,969	4,365	35,334
293 Vet's Relief	96,714	0.191816	657		657	93	750
296 DOA	3,996,061	7.925531	27,160		27,160	3,828	30,988
297 FIA/C.C.	119,669	0.237344	813		813	115	928
298 Lilley	10,022	0.019877	68		68	10	78
299 Special Proj	20,236	0.040135	138		138	19	157
502 HS Bldg Oper	779,486	1.545983	5,298		5,298	747	6,045
506 Delq Tax	23,912	0.047426	163		163	23	185
547 Equalization	177,830	0.352697	1,209		1,209	170	1,379
581 Airport	622,973	1.235565	4,234		4,234	597	4,831
595 Jail Commiss	164,890	0.327032	1,121		1,121	158	1,279
<b>Schedule .4 Total for County Admin</b>	<b>50,420,102</b>	<b>100.000000</b>	<b>342,685</b>		<b>342,685</b>	<b>46,495</b>	<b>389,180</b>

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, 2022**  
**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	0.860766	3,168		3,168		3,168
Administrator	1,450,324	2.876480	10,586		10,586		10,586
Information Technology	1,235,318	2.450051	9,016		9,016	2,397	11,414
Printing & Purchasing	450,772	0.894032	3,290		3,290	875	4,165
Treasurer	510,769	1.013027	3,728		3,728	991	4,719
Building & Grounds	837,965	1.661966	6,116		6,116	1,626	7,742
Utilities	596,531	1.183121	4,354		4,354	1,158	5,512
Board of Commiss	227,631	0.451469	1,661		1,661	442	2,103
Circuit Court	718,547	1.425120	5,244		5,244	1,394	6,639
District Court	1,620,768	3.214527	11,830		11,830	3,145	14,975
Friend of Court	1,373,144	2.723406	10,022		10,022	2,665	12,687
Probate Court	651,629	1.292399	4,756		4,756	1,265	6,021
Probate Court/Ju	443,498	0.879606	3,237		3,237	861	4,098
Circuit Court Pr	2,013	0.003992	15		15	4	19
Clerk	639,599	1.268540	4,668		4,668	1,241	5,910
Elections	164,923	0.327098	1,204		1,204	320	1,524
Jury Board	2,366	0.004693	17		17	5	22
GIS	222,689	0.441667	1,625		1,625	432	2,058
Equalization	330,474	0.655441	2,412		2,412	641	3,053
Prosecutor	1,813,563	3.596905	13,237		13,237	3,520	16,756
PA Coop. Reimb.	221,545	0.439398	1,617		1,617	430	2,047
PA Victim Rights	139,276	0.276231	1,017		1,017	270	1,287
PA DHS Contract	188	0.000373	1		1	0	2
PA RHN	38,754	0.076862	283		283	75	358
PA Econ Crimes	88,115	0.174762	643		643	171	814
Register of Deed	281,162	0.557639	2,052		2,052	546	2,598
Public Defender	371,886	0.737575	2,714		2,714	722	3,436
Surveyor	2,880	0.005712	21		21	6	27
Cooperative Ext	250,555	0.496935	1,829		1,829	486	2,315
Soil Conservatin	41,266	0.081844	301		301	80	381
Sheriff	4,492,029	8.909203	32,786		32,786	8,718	41,504
Court Bailiffs	355,556	0.705187	2,595		2,595	690	3,285
Jail	4,823,864	9.567339	35,208		35,208	9,363	44,571
Sheriff Animal	104,840	0.207933	765		765	203	969
Emergency Serv.	105,035	0.208320	767		767	204	970
Medical Examiner	631,381	1.252241	4,608		4,608	1,225	5,834
Human Services	6,469	0.012830	47		47	13	60
Veteran Affairs	445,551	0.883677	3,252		3,252	865	4,117
208 Parks	36,504	0.072400	266		266	71	337
211 AG Committee	5	0.000010	0		0	0	0
214 Sobriety	156,451	0.310295	1,142		1,142	304	1,445
216 Caseload Asst.	4,090	0.008112	30		30	8	38
217 Enhanc Court	60,673	0.120335	443		443	118	561
218 Drug Court	189,438	0.375719	1,383		1,383	368	1,750
221 Health	3,312,375	6.569552	24,176		24,176	6,428	30,604
223 Lenawee Tran	628,819	1.247159	4,590		4,590	1,220	5,810
230 Drug Testing Facility	77,898	0.154498	569		569	151	720
232 Solid Waste	154,486	0.306398	1,128		1,128	300	1,427
234 Local Emergency	2,419	0.004798	18		18	5	22
246 Kiwinas Trail	856,489	1.698705	6,251		6,251	1,662	7,913
251 Drain	2,153,046	4.270213	15,715		15,715	4,178	19,893
253 Indigent Def	1,717,392	3.406165	12,535		12,535	3,333	15,868

**Lenawee County, Michigan  
Cost Allocation Plan  
Based On The Year Ended December 31, 2022  
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
254 Survey/Renom	70,846	0.140511	517		517	137	655
256 ROD Automat	61,165	0.121311	446		446	119	565
257 Concealed Pistol	110,308	0.218778	805		805	214	1,019
258 Disaster Cont.	14,576	0.028909	106		106	28	135
260 Mobile Data	107,486	0.213181	785		785	209	993
261 Central Disp	2,222,428	4.407821	16,221		16,221	4,313	20,534
262 Comm Corr	9,189	0.018225	67		67	18	85
263 Marine Law	14,433	0.028625	105		105	28	133
264 Corr Ofc Trng	25,041	0.049665	183		183	49	231
266 Law Enforcement	61,179	0.121339	447		447	119	565
269 Law Library	32,344	0.064149	236		236	63	299
274 Homeland Sec	77,857	0.154417	568		568	151	719
280 2nd Road Pat	142,113	0.281858	1,037		1,037	276	1,313
285 ARP Funds	1,285,679	2.549933	9,384		9,384	2,495	11,879
286 Veterans Affairs	73,660	0.146093	538		538	143	681
287 Housing Rehb	66,546	0.131983	486		486	129	615
292 C.C. MSC	4,556,500	9.037070	33,257		33,257	8,843	42,099
293 Vet's Relief	96,714	0.191816	706		706	188	894
296 DOA	3,996,061	7.925531	29,166		29,166	7,755	36,921
297 FIA/C.C.	119,669	0.237344	873		873	232	1,106
298 Lilley	10,022	0.019877	73		73	19	93
299 Special Proj	20,236	0.040135	148		148	39	187
502 HS Bldg Oper	779,486	1.545983	5,689		5,689	1,513	7,202
506 Delq Tax	23,912	0.047426	175		175	46	221
547 Equalization	177,830	0.352697	1,298		1,298	345	1,643
581 Airport	622,973	1.235565	4,547		4,547	1,209	5,756
595 Jail Commiss	164,890	0.327032	1,203		1,203	320	1,523
<b>Schedule .4 Total for Actng / Budget</b>	<b>50,420,102</b>	<b>100.000000</b>	<b>368,003</b>		<b>368,003</b>	<b>94,192</b>	<b>462,195</b>

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, 2022**  
**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	8.36	1.909417	4,562		4,562		4,562
Information Technology	5.99	1.368111	3,268		3,268	1,378	4,647
Central Stores	0.33	0.075372	180		180	76	256
Printing & Purchasing	5.25	1.199096	2,865		2,865	1,208	4,073
Treasurer	5.88	1.342987	3,208		3,208	1,353	4,562
Building & Grounds	12.34	2.818446	6,733		6,733	2,840	9,573
Board of Commiss	9.00	2.055592	4,911		4,911	2,071	6,982
Circuit Court	8.04	1.836329	4,387		4,387	1,850	6,237
District Court	22.91	5.232625	12,501		12,501	5,272	17,773
Friend of Court	14.98	3.421419	8,174		8,174	3,447	11,621
Probate Court	7.30	1.667314	3,983		3,983	1,680	5,663
Probate Court/Ju	5.45	1.244775	2,974		2,974	1,254	4,228
Clerk	9.35	2.135532	5,102		5,102	2,152	7,254
Elections	1.04	0.237535	567		567	239	807
GIS	2.00	0.456798	1,091		1,091	460	1,552
Equalization	4.00	0.913597	2,183		2,183	921	3,103
Prosecutor	18.00	4.111185	9,822		9,822	4,142	13,964
PA Coop. Reimb.	3.00	0.685197	1,637		1,637	690	2,327
PA Victim Rights	2.00	0.456798	1,091		1,091	460	1,552
PA RHN	0.91	0.207843	497		497	209	706
PA Econ Crimes	1.00	0.228399	546		546	230	776
Register of Deed	3.66	0.835941	1,997		1,997	842	2,839
Public Defender	2.88	0.657790	1,572		1,572	663	2,234
Cooperative Ext	2.00	0.456798	1,091		1,091	460	1,552
Sheriff	37.07	8.466757	20,227		20,227	8,531	28,758
Court Bailiffs	2.26	0.516182	1,233		1,233	520	1,753
Jail	31.90	7.285933	17,406		17,406	7,341	24,748
Sheriff Animal	1.00	0.228399	546		546	230	776
Emergency Serv.	1.12	0.255807	611		611	258	869
Medical Examiner	1.62	0.370007	884		884	373	1,257
Veteran Affairs	1.00	0.228399	546		546	230	776
208 Parks	0.11	0.025124	60		60	25	85
214 Sobriety	1.11	0.253523	606		606	255	861
217 Enhanc Court	0.47	0.107348	256		256	108	365
218 Drug Court	1.00	0.228399	546		546	230	776
221 Health	33.84	7.729027	18,465		18,465	7,788	26,253
223 Lenawee Tran	0.85	0.194139	464		464	196	659
230 Drug Testing Facility	1.29	0.294635	704		704	297	1,001
251 Drain	5.42	1.237923	2,957		2,957	1,247	4,205
253 Indigent Def	13.20	3.014869	7,203		7,203	3,038	10,240
257 Concealed Pistol	0.99	0.226115	540		540	228	768
261 Central Disp	16.81	3.839390	9,172		9,172	3,869	13,041
262 Comm Corr	0.10	0.022840	55		55	23	77
263 Marine Law	0.28	0.063952	153		153	64	217
274 Homeland Sec	0.72	0.164447	393		393	166	559
280 2nd Road Pat	1.00	0.228399	546		546	230	776
286 Veterans Affairs	0.31	0.070804	169		169	71	240
292 C.C. Probate Juvenile	2.00	0.456798	1,091		1,091	460	1,552
292 C.C. MSC	41.94	9.579060	22,885		22,885	9,652	32,537
293 Vet's Relief	0.99	0.226115	540		540	228	768
296 DOA	52.28	11.940704	28,527		28,527	12,033	40,560
502 HS Bldg Oper	7.15	1.633054	3,901		3,901	1,645	5,547

**Lenawee County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2022**  
**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
547 Equalization	1.10	0.251239	600		600	253	853
552 Drain Posey	0.49	0.111916	267		267	113	380
553 Swr O&M Riga	0.22	0.050248	120		120	51	171
556 Lake Arrowhe	0.24	0.054816	131		131	55	186
557 Riga Twp O&M	0.53	0.121052	289		289	122	411
558 Sewer Adrain	1.42	0.324327	775		775	327	1,102
559 Sewer Loch	1.53	0.349451	835		835	352	1,187
560 Sewer Wample	2.90	0.662358	1,582		1,582	667	2,250
563 Central Len	4.53	1.034648	2,472		2,472	1,042	3,514
564 Water South	0.39	0.089076	213		213	90	303
568 Mannor Farms	0.20	0.045680	109		109	46	155
573 Sewer Claytn	0.47	0.107348	256		256	108	365
574 Sewer Fairfi	0.49	0.111916	267		267	113	380
581 Airport	2.83	0.646370	1,544		1,544	651	2,195
821 Sewer R-W	6.99	1.596510	3,814		3,814	1,609	5,423
<b>Schedule .4 Total for HR / Payroll / Benefits</b>	<b>437.83</b>	<b>100.000000</b>	<b>238,905</b>		<b>238,905</b>	<b>98,835</b>	<b>337,740</b>

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, 2022  
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
Administrator	0.46	0.361380	38		38		38
Building & Grounds	3.00	2.356823	245		245	34	278
District Court	11.97	9.403724	977		977	134	1,111
Friend of Court	6.90	5.420693	563		563	77	641
Probate Court	2.00	1.571215	163		163	22	186
Probate Court/Ju	3.97	3.118862	324		324	44	369
Elections	1.00	0.785608	82		82	11	93
Sheriff	24.97	19.616621	2,039		2,039	280	2,319
Court Bailiffs	1.00	0.785608	82		82	11	93
Jail	17.96	14.109514	1,467		1,467	201	1,667
Sheriff Animal	1.00	0.785608	82		82	11	93
214 Sobriety	1.00	0.785608	82		82	11	93
217 Enhanc Court	0.42	0.329955	34		34	5	39
221 Health	1.00	0.785608	82		82	11	93
251 Drain	2.00	1.571215	163		163	22	186
253 Indigent Def	1.00	0.785608	82		82	11	93
261 Central Disp	11.95	9.388012	976		976	134	1,110
280 2nd Road Pat	1.00	0.785608	82		82	11	93
292 C.C. Probate Juvenile	2.00	1.571215	163		163	22	186
292 C.C. MSC	22.19	17.432634	1,812		1,812	248	2,060
502 HS Bldg Oper	4.50	3.535235	367		367	50	418
560 Sewer Wample	1.00	0.785608	82		82	11	93
563 Central Len	2.00	1.571215	163		163	22	186
821 Sewer R-W	3.00	2.356823	245		245	34	278
<b>Schedule .4 Total for Labor Relations</b>	<b>127.29</b>	<b>100.000000</b>	<b>10,394</b>		<b>10,394</b>	<b>1,419</b>	<b>11,813</b>

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, 2022**  
**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	30,098		30,098	4,109	34,206
Schedule .4 Total for Solid Waste	100	100.000000	30,098		30,098	4,109	34,206

Allocation Basis: Direct allocation to solid waste  
Allocation Source: County Administration

**Lenawee County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2022**  
**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	14,863		14,863	2,034	16,897
Schedule .4 Total for Airport	100	100.000000	14,863		14,863	2,034	16,897

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

**Lenawee County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2022**  
**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	10	0.019314	21		21		21
Administrator	750	1.448576	1,610		1,610		1,610
Information Technology	783	1.512313	1,681		1,681		1,681
Central Stores	855	1.651376	1,836		1,836		1,836
Printing & Purchasing	407	0.786094	874		874		874
Treasurer	3,677	7.101883	7,895		7,895		7,895
Building & Grounds	894	1.726702	1,920		1,920		1,920
Utilities	348	0.672139	747		747		747
Board of Commiss	356	0.687591	764		764		764
Circuit Court	617	1.191695	1,325		1,325		1,325
District Court	1,641	3.169483	3,524		3,524		3,524
Friend of Court	802	1.549010	1,722		1,722		1,722
Probate Court	611	1.180106	1,312		1,312		1,312
Probate Court/Ju	477	0.921294	1,024		1,024		1,024
Circuit Court Pr	34	0.065669	73		73		73
Clerk	2,638	5.095123	5,664		5,664		5,664
Elections	326	0.629648	700		700		700
Jury Board	9	0.017383	19		19		19
GIS	292	0.563979	627		627		627
Equalization	388	0.749396	833		833		833
Prosecutor	725	1.400290	1,557		1,557		1,557
PA Coop. Reimb.	372	0.718493	799		799		799
PA Victim Rights	255	0.492516	548		548		548
PA DHS Contract	3	0.005794	6		6		6
PA RHN	168	0.324481	361		361		361
PA Econ Crimes	249	0.480927	535		535		535
Register of Deed	1,382	2.669242	2,967		2,967		2,967
Public Defender	657	1.268952	1,411		1,411		1,411
Surveyor	1	0.001931	2		2		2
Cooperative Ext	270	0.521487	580		580		580
Drain at Large	1	0.001931	2		2		2
Soil Conservatin	6	0.011589	13		13		13
Sheriff	1,551	2.995654	3,330		3,330		3,330
St. Liquor Lic.	57	0.110092	122		122		122
Court Bailiffs	426	0.822791	915		915		915
Jail	1,416	2.734911	3,040		3,040		3,040
Sheriff Animal	519	1.002414	1,114		1,114		1,114
Planning	11	0.021246	24		24		24
Emergency Serv.	326	0.629648	700		700		700
Transportation	4	0.007726	9		9		9
Medical Examiner	679	1.311444	1,458		1,458		1,458
Human Services	17	0.032834	37		37		37
Veteran Affairs	332	0.641236	713		713		713
Appro. NCA	4	0.007726	9		9		9
201 County Road	172	0.332207	369		369		369
208 Parks	208	0.401738	447		447		447
211 AG Committee	1	0.001931	2		2		2
214 Sobriety	584	1.127958	1,254		1,254		1,254
216 Caseload Asst.	6	0.011589	13		13		13
217 Enhanc Court	228	0.440367	490		490		490
218 Drug Court	496	0.957991	1,065		1,065		1,065
221 Health	5,393	10.416225	11,580		11,580		11,580

**Lenawee County, Michigan  
Cost Allocation Plan  
Based On The Year Ended December 31, 2022  
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
223 Lenawee Tran	234	0.451956	502		502		502
230 Drug Testing Facility	512	0.988894	1,099		1,099		1,099
232 Solid Waste	107	0.206663	230		230		230
234 Local Emergency	1	0.001931	2		2		2
245 MCF Pub Impv	7	0.013520	15		15		15
246 Kiwinas Trail	15	0.028972	32		32		32
251 Drain	738	1.425398	1,585		1,585		1,585
252 MCF Millage	85	0.164172	183		183		183
253 Indigent Def	687	1.326895	1,475		1,475		1,475
254 Survey/Renom	24	0.046354	52		52		52
255 Land Bank	105	0.202801	225		225		225
256 ROD Automat	276	0.533076	593		593		593
257 Concealed Pistol	515	0.994689	1,106		1,106		1,106
258 Disaster Cont.	63	0.121680	135		135		135
260 Mobile Data	19	0.036697	41		41		41
261 Central Disp	1,024	1.977789	2,199		2,199		2,199
262 Comm Corr	133	0.256881	286		286		286
263 Marine Law	82	0.158378	176		176		176
264 Corr Ofc Trng	69	0.133269	148		148		148
265 Drug Forfeit	21	0.040560	45		45		45
266 Law Enforcement	47	0.090777	101		101		101
269 Law Library	63	0.121680	135		135		135
274 Homeland Sec	181	0.349590	389		389		389
280 2nd Road Pat	272	0.525350	584		584		584
285 ARP Funds	37	0.071463	79		79		79
286 Veterans Affairs	269	0.519556	578		578		578
287 Housing Rehb	23	0.044423	49		49		49
292 C.C. Probate Juvenile	325	0.627716	698		698		698
292 C.C. MSC	1,388	2.680831	2,980		2,980		2,980
293 Vet's Relief	352	0.679865	756		756		756
296 DOA	2,851	5.506519	6,122		6,122		6,122
297 FIA/C.C.	33	0.063737	71		71		71
298 Lilley	50	0.096572	107		107		107
299 Special Proj	58	0.112023	125		125		125
301 Gen Debt Serv	13	0.025109	28		28		28
355 Cambridge/Fr	12	0.023177	26		26		26
361 RWSS Plt Exp	21	0.040560	45		45		45
363 Cntrl Len Sw	23	0.044423	49		49		49
364 South Shore	10	0.019314	21		21		21
366 Jail Bldg	277	0.535007	595		595		595
401 General	4	0.007726	9		9		9
458 Adrian Twp	10	0.019314	21		21		21
459 Loch Erin Co	47	0.090777	101		101		101
466 Jail Bldg Co	10	0.019314	21		21		21
236 Jail Bldg/In	159	0.307098	341		341		341
475 Wampplers	10	0.019314	21		21		21
512 Med Care Fac	118	0.227909	253		253		253
502 HS Bldg Oper	940	1.815548	2,018		2,018		2,018
506 Delq Tax	41	0.079189	88		88		88
516 Delq Tax Rev	1,267	2.447127	2,720		2,720		2,720
547 Equalization	307	0.592950	659		659		659
552 Drain Posey	135	0.260744	290		290		290

**Lenawee County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2022**  
**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
553 Swr O&M Riga	171	0.330275	367		367		367
556 Lake Arrowhe	222	0.428778	477		477		477
557 Riga Twp O&M	205	0.395944	440		440		440
558 Sewer Adrain	201	0.388218	432		432		432
559 Sewer Loch	205	0.395944	440		440		440
560 Sewer Wample	329	0.635442	706		706		706
561 Hayes State Park	3	0.005794	6		6		6
563 Central Len	629	1.214872	1,351		1,351		1,351
564 Water South	157	0.303235	337		337		337
568 Mannor Farms	192	0.370835	412		412		412
573 Sewer Claytn	106	0.204732	228		228		228
574 Sewer Fairfi	139	0.268469	298		298		298
581 Airport	1,015	1.960406	2,179		2,179		2,179
595 Jail Commiss	115	0.222115	247		247		247
597 Bus. Loan	12	0.023177	26		26		26
639 Drain Equip	166	0.320618	356		356		356
801 Drain	218	0.421053	468		468		468
802 Revolving Drain	3	0.005794	6		6		6
804 Drain Revol	61	0.117817	131		131		131
820 Chapter 20 R	124	0.239498	266		266		266
821 Sewer R-W	377	0.728151	809		809		809
823 Drain	6	0.011589	13		13		13
824 Drain	51	0.098503	110		110		110
841 Lake Level	117	0.225978	251		251		251
Other	447	0.863351	960		960		960
<b>Schedule .4 Total for Auditing</b>	<b>51,775</b>	<b>100.000000</b>	<b>111,170</b>		<b>111,170</b>	<b>0</b>	<b>111,170</b>

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, 2022**  
**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	1,175		1,175		1,175
Equipment Depr. / Expendable Equipment	1	10.000000	1,175		1,175		1,175
Insurance	1	10.000000	1,175		1,175		1,175
Administrator	1	10.000000	1,175		1,175		1,175
Information Technology	1	10.000000	1,175		1,175		1,175
Central Stores	1	10.000000	1,175		1,175		1,175
Printing & Purchasing	1	10.000000	1,175		1,175		1,175
Treasurer	1	10.000000	1,175		1,175		1,175
Building & Grounds	1	10.000000	1,175		1,175		1,175
Utilities	1	10.000000	1,175		1,175		1,175
<b>Schedule .4 Total for Accounting</b>	<b>10</b>	<b>100.000000</b>	<b>11,750</b>		<b>11,750</b>	<b>0</b>	<b>11,750</b>

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, 2022  
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	5	0.040064	32		32		32
Administrator	199	1.594551	1,267		1,267		1,267
Information Technology	404	3.237179	2,572		2,572	357	2,929
Central Stores	280	2.243590	1,783		1,783	248	2,030
Printing & Purchasing	59	0.472756	376		376	52	428
Treasurer	41	0.328526	261		261	36	297
Building & Grounds	435	3.485577	2,770		2,770	385	3,154
Utilities	324	2.596154	2,063		2,063	286	2,349
Board of Commiss	39	0.312500	248		248	35	283
Circuit Court	151	1.209936	961		961	134	1,095
District Court	146	1.169872	930		930	129	1,059
Friend of Court	68	0.544872	433		433	60	493
Probate Court	140	1.121795	891		891	124	1,015
Probate Court/Ju	91	0.729167	579		579	80	660
Circuit Court Pr	5	0.040064	32		32	4	36
Clerk	47	0.376603	299		299	42	341
Elections	65	0.520833	414		414	57	471
Jury Board	6	0.048077	38		38	5	43
GIS	10	0.080128	64		64	9	73
Equalization	49	0.392628	312		312	43	355
Prosecutor	154	1.233974	981		981	136	1,117
PA Coop. Reimb.	109	0.873397	694		694	96	790
PA Victim Rights	6	0.048077	38		38	5	43
PA DHS Contract	2	0.016026	13		13	2	14
PA RHN	1	0.008013	6		6	1	7
PA Econ Crimes	1	0.008013	6		6	1	7
Register of Deed	36	0.288462	229		229	32	261
Public Defender	89	0.713141	567		567	79	645
Surveyor	1	0.008013	6		6	1	7
Cooperative Ext	19	0.152244	121		121	17	138
Drain at Large	1	0.008013	6		6	1	7
Soil Conservatin	6	0.048077	38		38	5	43
Sheriff	554	4.439103	3,527		3,527	490	4,017
St. Liquor Lic.	7	0.056090	45		45	6	51
Court Bailiffs	31	0.248397	197		197	27	225
Jail	520	4.166667	3,311		3,311	460	3,771
Sheriff Animal	30	0.240385	191		191	26	218
Planning	11	0.088141	70		70	10	80
Emergency Serv.	55	0.440705	350		350	49	399
Transportation	4	0.032051	25		25	4	29
Medical Examiner	147	1.177885	936		936	130	1,066
Human Services	17	0.136218	108		108	15	123
Veteran Affairs	33	0.264423	210		210	29	239
Appro. NCA	4	0.032051	25		25	4	29
208 Parks	121	0.969551	770		770	107	877
214 Sobriety	43	0.344551	274		274	38	312
216 Caseload Asst.	4	0.032051	25		25	4	29
217 Enhanc Court	27	0.216346	172		172	24	196
218 Drug Court	77	0.616987	490		490	68	558
221 Health	2,174	17.419869	13,842		13,842	1,925	15,767
223 Lenawee Tran	17	0.136218	108		108	15	123
230 Drug Testing Facility	65	0.520833	414		414	57	471

**Lenawee County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2022**  
**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
232 Solid Waste	76	0.608974	484		484	67	551
234 Local Emergency	1	0.008013	6		6	1	7
246 Kiwinas Trail	7	0.056090	45		45	6	51
251 Drain	110	0.881410	700		700	97	798
252 MCF Millage	16	0.128205	102		102	14	116
253 Indigent Def	177	1.418269	1,127		1,127	157	1,283
254 Survey/Renom	20	0.160256	127		127	18	145
255 Land Bank	77	0.616987	490		490	68	558
256 ROD Automat	10	0.080128	64		64	9	73
257 Concealed Pistol	1	0.008013	6		6	1	7
258 Disaster Cont.	32	0.256410	204		204	28	232
260 Mobile Data	14	0.112179	89		89	12	101
261 Central Disp	286	2.291667	1,821		1,821	253	2,074
262 Comm Corr	9	0.072115	57		57	8	65
263 Marine Law	18	0.144231	115		115	16	130
264 Corr Ofc Trng	22	0.176282	140		140	19	160
266 Law Enforcement	44	0.352564	280		280	39	319
269 Law Library	25	0.200321	159		159	22	181
274 Homeland Sec	13	0.104167	83		83	11	94
280 2nd Road Pat	21	0.168269	134		134	19	152
285 ARP Funds	19	0.152244	121		121	17	138
286 Veterans Affairs	27	0.216346	172		172	24	196
287 Housing Rehb	7	0.056090	45		45	6	51
292 C.C. Probate Juvenile	52	0.416667	331		331	46	377
292 C.C. MSC	646	5.176282	4,113		4,113	571	4,684
293 Vet's Relief	30	0.240385	191		191	26	218
296 DOA	1,199	9.607372	7,634		7,634	1,060	8,694
297 FIA/C.C.	18	0.144231	115		115	16	130
298 Lilley	7	0.056090	45		45	6	51
299 Special Proj	28	0.224359	178		178	25	203
366 Jail Bldg	34	0.272436	216		216	30	247
459 Loch Erin Co	1	0.008013	6		6	1	7
236 Jail Bldg/In	17	0.136218	108		108	15	123
512 Med Care Fac	62	0.496795	395		395	55	450
502 HS Bldg Oper	329	2.636218	2,095		2,095	291	2,386
506 Delq Tax	26	0.208333	166		166	23	188
547 Equalization	37	0.296474	236		236	33	268
552 Drain Posey	69	0.552885	439		439	61	500
553 Swr O&M Riga	61	0.488782	388		388	54	442
556 Lake Arrowhe	90	0.721154	573		573	80	653
557 Riga Twp O&M	90	0.721154	573		573	80	653
558 Sewer Adrain	140	1.121795	891		891	124	1,015
559 Sewer Loch	120	0.961538	764		764	106	870
560 Sewer Wample	202	1.618590	1,286		1,286	179	1,465
561 Hayes State Park	1	0.008013	6		6	1	7
563 Central Len	241	1.931090	1,534		1,534	213	1,747
564 Water South	85	0.681090	541		541	75	616
568 Mannor Farms	82	0.657051	522		522	72	595
573 Sewer Claytn	39	0.312500	248		248	35	283
574 Sewer Fairfi	68	0.544872	433		433	60	493
581 Airport	270	2.163462	1,719		1,719	239	1,958
595 Jail Commiss	63	0.504808	401		401	56	457

**Lenawee County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2022**  
**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
639 Drain Equip	105	0.841346	669		669	93	761
820 Chapter 20 R	2	0.016026	13		13	2	14
821 Sewer R-W	227	1.818910	1,445		1,445	201	1,646
824 Drain	23	0.184295	146		146	20	167
Other	54	0.432692	344		344	48	392
<b>Schedule .4 Total for Accounts Payable</b>	<b>12,480</b>	<b>100.000000</b>	<b>79,458</b>		<b>79,458</b>	<b>10,854</b>	<b>90,312</b>

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, 2022  
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	115,041.97	2.056186	(206)		(206)		(206)
Information Technology	123,120.70	2.200580	(221)		(221)		(221)
Printing & Purchasing	78,970.74	1.411472	(142)		(142)		(142)
Treasurer	87,212.80	1.558786	(156)		(156)		(156)
Building & Grounds	119,761.40	2.140538	(215)		(215)		(215)
Board of Commiss	62,944.22	1.125025	(113)		(113)		(113)
Circuit Court	156,870.03	2.803794	(281)		(281)		(281)
District Court	314,143.62	5.614801	(563)		(563)		(563)
Friend of Court	242,540.54	4.335014	(435)		(435)		(435)
Probate Court	102,554.98	1.833002	(184)		(184)		(184)
Probate Court/Ju	70,991.15	1.268850	(127)		(127)		(127)
Clerk	125,732.00	2.247253	(225)		(225)		(225)
Elections	20,658.38	0.369235	(37)		(37)		(37)
GIS	16,503.85	0.294979	(30)		(30)		(30)
Equalization	48,767.43	0.871638	(87)		(87)		(87)
Prosecutor	270,510.64	4.834933	(485)		(485)		(485)
PA Coop. Reimb.	52,408.08	0.936708	(94)		(94)		(94)
PA Victim Rights	40,291.63	0.720147	(72)		(72)		(72)
PA Econ Crimes	22,358.18	0.399616	(40)		(40)		(40)
Register of Deed	27,437.21	0.490395	(49)		(49)		(49)
Public Defender	25,307.60	0.452332	(45)		(45)		(45)
Cooperative Ext	15,635.09	0.279452	(28)		(28)		(28)
Sheriff	539,181.22	9.636979	(966)		(966)		(966)
St. Liquor Lic.	273.13	0.004882	0		0		0
Court Bailiffs	22,655.78	0.404935	(41)		(41)		(41)
Jail	570,682.96	10.200017	(1,023)		(1,023)		(1,023)
Sheriff Animal	21,528.87	0.384793	(39)		(39)		(39)
Emergency Serv.	21,935.54	0.392062	(39)		(39)		(39)
Medical Examiner	22,358.18	0.399616	(40)		(40)		(40)
Veteran Affairs	11,923.13	0.213106	(21)		(21)		(21)
214 Sobriety	17,413.22	0.311233	(31)		(31)		(31)
217 Enhanc Court	10,933.01	0.195410	(20)		(20)		(20)
218 Drug Court	24,651.89	0.440612	(44)		(44)		(44)
221 Health	351,711.75	6.286270	(630)		(630)		(630)
223 Lenawee Tran	17,882.33	0.319617	(32)		(32)		(32)
251 Drain	436,603.36	7.803568	(783)		(783)		(783)
253 Indigent Def	203,471.51	3.636719	(365)		(365)		(365)
257 Concealed Pistol	34,648.12	0.619278	(62)		(62)		(62)
261 Central Disp	262,006.04	4.682928	(470)		(470)		(470)
264 Corr Ofc Trng	1,191.08	0.021289	(2)		(2)		(2)
269 Law Library	219.14	0.003917	0		0		0
280 2nd Road Pat	14,836.53	0.265179	(27)		(27)		(27)
286 Veterans Affairs	3,216.53	0.057490	(6)		(6)		(6)
292 C.C. Probate Juvenile	41,237.40	0.737051	(74)		(74)		(74)
292 C.C. MSC	480,371.83	8.585858	(861)		(861)		(861)
293 Vet's Relief	11,803.78	0.210973	(21)		(21)		(21)
296 DOA	233,152.81	4.167224	(418)		(418)		(418)
502 HS Bldg Oper	65,568.31	1.171926	(118)		(118)		(118)
547 Equalization	23,705.71	0.423701	(42)		(42)		(42)
581 Airport	9,994.24	0.178631	(18)		(18)		(18)
<b>Schedule .4 Total for Health Services</b>	<b>5,594,919.64</b>	<b>100.000000</b>	<b>(10,029)</b>		<b>(10,029)</b>	<b>0</b>	<b>(10,029)</b>

**Lenawee County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2022**  
**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, 2022  
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	1,680.96	4.394085	(1,235)		(1,235)		(1,235)
Information Technology	1,110.40	2.902623	(816)		(816)		(816)
Printing & Purchasing	652.80	1.706441	(480)		(480)		(480)
Treasurer	639.53	1.671753	(470)		(470)		(470)
Building & Grounds	1,255.76	3.282598	(923)		(923)		(923)
Circuit Court	822.93	2.151166	(605)		(605)		(605)
District Court	2,671.75	6.984043	(1,963)		(1,963)		(1,963)
Friend of Court	2,596.38	6.787024	(1,908)		(1,908)		(1,908)
Probate Court	803.36	2.100010	(590)		(590)		(590)
Probate Court/Ju	772.41	2.019105	(567)		(567)		(567)
Clerk	956.98	2.501578	(703)		(703)		(703)
Elections	107.49	0.280982	(79)		(79)		(79)
GIS	268.32	0.701397	(197)		(197)		(197)
Equalization	648.67	1.695645	(477)		(477)		(477)
Prosecutor	3,087.35	8.070436	(2,268)		(2,268)		(2,268)
PA Coop. Reimb.	316.41	0.827106	(232)		(232)		(232)
PA Victim Rights	227.01	0.593412	(167)		(167)		(167)
PA RHN	95.42	0.249431	(70)		(70)		(70)
PA Econ Crimes	153.40	0.400993	(113)		(113)		(113)
Register of Deed	375.06	0.980419	(276)		(276)		(276)
Public Defender	481.66	1.259075	(354)		(354)		(354)
Cooperative Ext	214.59	0.560945	(158)		(158)		(158)
Sheriff	7,330.96	19.163375	(5,386)		(5,386)		(5,386)
St. Liquor Lic.	6.25	0.016338	(5)		(5)		(5)
Court Bailiffs	708.94	1.853193	(521)		(521)		(521)
Jail	6,598.96	17.249901	(4,848)		(4,848)		(4,848)
Sheriff Animal	147.04	0.384367	(108)		(108)		(108)
Emergency Serv.	188.35	0.492353	(138)		(138)		(138)
Medical Examiner	245.26	0.641118	(180)		(180)		(180)
Veteran Affairs	136.26	0.356188	(100)		(100)		(100)
223 Lenawee Tran	123.48	0.322781	(91)		(91)		(91)
253 Indigent Def	2,785.42	7.281181	(2,046)		(2,046)		(2,046)
269 Law Library	4.50	0.011763	(3)		(3)		(3)
286 Veterans Affairs	41.00	0.107175	(30)		(30)		(30)
Schedule .4 Total for Unemployment Reimb	38,255.06	100.000000	(28,106)		(28,106)	0	(28,106)

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, 2022  
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	1,820.77	1.202519	(857)		(857)		(857)
Information Technology	1,199.09	0.791933	(565)		(565)		(565)
Printing & Purchasing	1,312.13	0.866590	(618)		(618)		(618)
Treasurer	815.94	0.538884	(384)		(384)		(384)
Building & Grounds	13,846.15	9.144624	(6,521)		(6,521)		(6,521)
Board of Commiss	191.04	0.126171	(90)		(90)		(90)
Circuit Court	1,654.72	1.092852	(779)		(779)		(779)
District Court	4,617.66	3.049712	(2,175)		(2,175)		(2,175)
Friend of Court	7,868.70	5.196846	(3,706)		(3,706)		(3,706)
Probate Court	1,236.04	0.816337	(582)		(582)		(582)
Probate Court/Ju	2,120.21	1.400283	(999)		(999)		(999)
Clerk	1,157.01	0.764142	(545)		(545)		(545)
Elections	115.93	0.076565	(55)		(55)		(55)
GIS	289.98	0.191516	(137)		(137)		(137)
Equalization	1,207.96	0.797791	(569)		(569)		(569)
Prosecutor	3,189.03	2.106180	(1,502)		(1,502)		(1,502)
PA Coop. Reimb.	298.59	0.197202	(141)		(141)		(141)
PA Victim Rights	245.33	0.162027	(116)		(116)		(116)
PA RHN	103.16	0.068132	(49)		(49)		(49)
PA Econ Crimes	165.78	0.109489	(78)		(78)		(78)
Register of Deed	521.02	0.344105	(245)		(245)		(245)
Public Defender	401.87	0.265413	(189)		(189)		(189)
Cooperative Ext	231.52	0.152906	(109)		(109)		(109)
Sheriff	50,799.99	33.550613	(23,924)		(23,924)		(23,924)
St. Liquor Lic.	42.88	0.028320	(20)		(20)		(20)
Court Bailiffs	4,880.94	3.223594	(2,299)		(2,299)		(2,299)
Jail	45,308.39	29.923712	(21,338)		(21,338)		(21,338)
Sheriff Animal	1,813.09	1.197447	(854)		(854)		(854)
Emergency Serv.	341.39	0.225469	(161)		(161)		(161)
Medical Examiner	492.45	0.325236	(232)		(232)		(232)
Veteran Affairs	148.06	0.097786	(70)		(70)		(70)
223 Lenawee Tran	135.63	0.089576	(64)		(64)		(64)
253 Indigent Def	2,791.43	1.843587	(1,315)		(1,315)		(1,315)
269 Law Library	4.82	0.003183	(2)		(2)		(2)
286 Veterans Affairs	44.30	0.029258	(21)		(21)		(21)
<b>Schedule .4 Total for Worker's Comp Reimb</b>	<b>151,413.00</b>	<b>100.000000</b>	<b>(71,307)</b>		<b>(71,307)</b>	<b>0</b>	<b>(71,307)</b>

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, 2022**  
**Schedule .5 - Allocation Summary**  
**For Department Administrator**

Receiving Department	Total	County Admin	Actng / Budget	HR / Payroll / Benefits	Labor Relations
Building Depreciation	1,175	0	0	0	0
Equipment Depr. / Expendable Equipment	1,175	0	0	0	0
Insurance	7,346	2,950	3,168	0	0
Administrator	26,796	9,857	10,586	4,562	38
Information Technology	29,824	9,579	11,414	4,647	0
Central Stores	5,297	0	0	256	0
Printing & Purchasing	12,971	3,496	4,165	4,073	0
Treasurer	21,599	3,961	4,719	4,562	0
Building & Grounds	22,683	6,498	7,742	9,573	278
Utilities	14,409	4,626	5,512	0	0
Board of Commiss	11,695	1,765	2,103	6,982	0
Circuit Court	19,203	5,572	6,639	6,237	0
District Court	46,309	12,568	14,975	17,773	1,111
Friend of Court	31,764	10,648	12,687	11,621	641
Probate Court	17,893	5,053	6,021	5,663	186
Probate Court/Ju	12,124	3,439	4,098	4,228	369
Circuit Court Pr	143	16	19	0	0
Clerk	22,655	4,960	5,910	7,254	0
Elections	4,703	1,279	1,524	807	93
Jury Board	103	18	22	0	0
GIS	5,672	1,727	2,058	1,552	0
Equalization	8,775	2,563	3,053	3,103	0
Prosecutor	43,202	14,063	16,756	13,964	0
PA Coop. Reimb.	7,214	1,718	2,047	2,327	0
PA Victim Rights	4,155	1,080	1,287	1,552	0
PA DHS Contract	24	1	2	0	0
PA RHN	1,614	301	358	706	0
PA Econ Crimes	2,584	683	814	776	0
Register of Deed	10,276	2,180	2,598	2,839	0
Public Defender	10,021	2,884	3,436	2,234	0
Surveyor	58	22	27	0	0
Cooperative Ext	6,232	1,943	2,315	1,552	0
Drain at Large	9	0	0	0	0
Soil Conservatin	758	320	381	0	0
Sheriff	84,486	34,834	41,504	28,758	2,319
St. Liquor Lic.	148	0	0	0	0
Court Bailiffs	6,168	2,757	3,285	1,753	93
Jail	87,996	37,408	44,571	24,748	1,667
Sheriff Animal	2,982	813	969	776	93
Planning	103	0	0	0	0
Emergency Serv.	3,414	815	970	869	0
Transportation	38	0	0	0	0
Medical Examiner	14,058	4,896	5,834	1,257	0
Human Services	270	50	60	0	0
Veteran Affairs	9,108	3,455	4,117	776	0
Appro. NCA	38	0	0	0	0
201 County Road	369	0	0	0	0
208 Parks	2,030	283	337	85	0
211 AG Committee	2	0	0	0	0
214 Sobriety	5,147	1,213	1,445	861	93
216 Caseload Asst.	111	32	38	0	0
217 Enhanc Court	2,100	470	561	365	39

**Lenawee County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2022**  
**Schedule .5 - Allocation Summary**  
**For Department Administrator**

Receiving Department	Total	County Admin	Actng / Budget	HR / Payroll / Benefits	Labor Relations
218 Drug Court	5,574	1,469	1,750	776	0
221 Health	109,352	25,686	30,604	26,253	93
223 Lenawee Tran	11,785	4,876	5,810	659	0
230 Drug Testing Facility	3,895	604	720	1,001	0
232 Solid Waste	37,613	1,198	1,427	0	0
234 Local Emergency	50	19	22	0	0
245 MCF Pub Impv	15	0	0	0	0
246 Kiwinas Trail	14,638	6,642	7,913	0	0
251 Drain	42,579	16,696	19,893	4,205	186
252 MCF Millage	298	0	0	0	0
253 Indigent Def	38,551	13,318	15,868	10,240	93
254 Survey/Renom	1,400	549	655	0	0
255 Land Bank	784	0	0	0	0
256 ROD Automat	1,705	474	565	0	0
257 Concealed Pistol	3,693	855	1,019	768	0
258 Disaster Cont.	615	113	135	0	0
260 Mobile Data	1,969	834	993	0	0
261 Central Disp	55,721	17,234	20,534	13,041	1,110
262 Comm Corr	584	71	85	77	0
263 Marine Law	769	112	133	217	0
264 Corr Ofc Trng	731	194	231	0	0
265 Drug Forfeit	45	0	0	0	0
266 Law Enforcement	1,460	474	565	0	0
269 Law Library	860	251	299	0	0
274 Homeland Sec	2,364	604	719	559	0
280 2nd Road Pat	3,993	1,102	1,313	776	93
285 ARP Funds	22,066	9,970	11,879	0	0
286 Veterans Affairs	2,209	571	681	240	0
287 Housing Rehb	1,231	516	615	0	0
292 C.C. Probate Juvenile	2,738	0	0	1,552	186
292 C.C. MSC	118,833	35,334	42,099	32,537	2,060
293 Vet's Relief	3,364	750	894	768	0
296 DOA	122,866	30,988	36,921	40,560	0
297 FIA/C.C.	2,235	928	1,106	0	0
298 Lilley	328	78	93	0	0
299 Special Proj	671	157	187	0	0
301 Gen Debt Serv	28	0	0	0	0
355 Cambridge/Fr	26	0	0	0	0
361 RWSS Plt Exp	45	0	0	0	0
363 Cntrl Len Sw	49	0	0	0	0
364 South Shore	21	0	0	0	0
366 Jail Bldg	841	0	0	0	0
401 General	9	0	0	0	0
458 Adrian Twp	21	0	0	0	0
459 Loch Erin Co	108	0	0	0	0
466 Jail Bldg Co	21	0	0	0	0
236 Jail Bldg/In	465	0	0	0	0
475 Wampers	21	0	0	0	0
512 Med Care Fac	703	0	0	0	0
502 HS Bldg Oper	23,497	6,045	7,202	5,547	418
506 Delq Tax	683	185	221	0	0
516 Delq Tax Rev	2,720	0	0	0	0

**Lenawee County, Michigan  
Cost Allocation Plan  
Based On The Year Ended December 31, 2022  
Schedule .5 - Allocation Summary  
For Department Administrator**

Receiving Department	Total	County Admin	Actng / Budget	HR / Payroll / Benefits	Labor Relations
547 Equalization	4,760	1,379	1,643	853	0
552 Drain Posey	1,170	0	0	380	0
553 Swr O&M Riga	980	0	0	171	0
556 Lake Arrowhe	1,315	0	0	186	0
557 Riga Twp O&M	1,504	0	0	411	0
558 Sewer Adrain	2,548	0	0	1,102	0
559 Sewer Loch	2,497	0	0	1,187	0
560 Sewer Wample	4,514	0	0	2,250	93
561 Hayes State Park	14	0	0	0	0
563 Central Len	6,798	0	0	3,514	186
564 Water South	1,256	0	0	303	0
568 Mannor Farms	1,162	0	0	155	0
573 Sewer Claytn	875	0	0	365	0
574 Sewer Fairfi	1,172	0	0	380	0
581 Airport	33,799	4,831	5,756	2,195	0
595 Jail Commiss	3,506	1,279	1,523	0	0
597 Bus. Loan	26	0	0	0	0
639 Drain Equip	1,118	0	0	0	0
801 Drain	468	0	0	0	0
802 Revolving Drain	6	0	0	0	0
804 Drain Revol	131	0	0	0	0
820 Chapter 20 R	281	0	0	0	0
821 Sewer R-W	8,157	0	0	5,423	278
823 Drain	13	0	0	0	0
824 Drain	276	0	0	0	0
841 Lake Level	251	0	0	0	0
Other	1,351	0	0	0	0
Direct Bill	0	0	0	0	0
<b>Total</b>	<b>1,355,821</b>	<b>389,180</b>	<b>462,195</b>	<b>337,740</b>	<b>11,813</b>

**Lenawee County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2022**  
**Schedule .5 - Allocation Summary**  
**For Department Administrator**

Receiving Department	Solid Waste	Airport	Auditing	Accounting	Accounts Payable
Building Depreciation	0	0	0	1,175	0
Equipment Depr. / Expendable Equipment	0	0	0	1,175	0
Insurance	0	0	21	1,175	32
Administrator	0	0	1,610	1,175	1,267
Information Technology	0	0	1,681	1,175	2,929
Central Stores	0	0	1,836	1,175	2,030
Printing & Purchasing	0	0	874	1,175	428
Treasurer	0	0	7,895	1,175	297
Building & Grounds	0	0	1,920	1,175	3,154
Utilities	0	0	747	1,175	2,349
Board of Commiss	0	0	764	0	283
Circuit Court	0	0	1,325	0	1,095
District Court	0	0	3,524	0	1,059
Friend of Court	0	0	1,722	0	493
Probate Court	0	0	1,312	0	1,015
Probate Court/Ju	0	0	1,024	0	660
Circuit Court Pr	0	0	73	0	36
Clerk	0	0	5,664	0	341
Elections	0	0	700	0	471
Jury Board	0	0	19	0	43
GIS	0	0	627	0	73
Equalization	0	0	833	0	355
Prosecutor	0	0	1,557	0	1,117
PA Coop. Reimb.	0	0	799	0	790
PA Victim Rights	0	0	548	0	43
PA DHS Contract	0	0	6	0	14
PA RHN	0	0	361	0	7
PA Econ Crimes	0	0	535	0	7
Register of Deed	0	0	2,967	0	261
Public Defender	0	0	1,411	0	645
Surveyor	0	0	2	0	7
Cooperative Ext	0	0	580	0	138
Drain at Large	0	0	2	0	7
Soil Conservatin	0	0	13	0	43
Sheriff	0	0	3,330	0	4,017
St. Liquor Lic.	0	0	122	0	51
Court Bailiffs	0	0	915	0	225
Jail	0	0	3,040	0	3,771
Sheriff Animal	0	0	1,114	0	218
Planning	0	0	24	0	80
Emergency Serv.	0	0	700	0	399
Transportation	0	0	9	0	29
Medical Examiner	0	0	1,458	0	1,066
Human Services	0	0	37	0	123
Veteran Affairs	0	0	713	0	239
Appro. NCA	0	0	9	0	29
201 County Road	0	0	369	0	0
208 Parks	0	0	447	0	877
211 AG Committee	0	0	2	0	0
214 Sobriety	0	0	1,254	0	312
216 Caseload Asst.	0	0	13	0	29
217 Enhanc Court	0	0	490	0	196

**Lenawee County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2022**  
**Schedule .5 - Allocation Summary**  
**For Department Administrator**

Receiving Department	Solid Waste	Airport	Auditing	Accounting	Accounts Payable
218 Drug Court	0	0	1,065	0	558
221 Health	0	0	11,580	0	15,767
223 Lenawee Tran	0	0	502	0	123
230 Drug Testing Facility	0	0	1,099	0	471
232 Solid Waste	34,206	0	230	0	551
234 Local Emergency	0	0	2	0	7
245 MCF Pub Impv	0	0	15	0	0
246 Kiwinas Trail	0	0	32	0	51
251 Drain	0	0	1,585	0	798
252 MCF Millage	0	0	183	0	116
253 Indigent Def	0	0	1,475	0	1,283
254 Survey/Renom	0	0	52	0	145
255 Land Bank	0	0	225	0	558
256 ROD Automat	0	0	593	0	73
257 Concealed Pistol	0	0	1,106	0	7
258 Disaster Cont.	0	0	135	0	232
260 Mobile Data	0	0	41	0	101
261 Central Disp	0	0	2,199	0	2,074
262 Comm Corr	0	0	286	0	65
263 Marine Law	0	0	176	0	130
264 Corr Ofc Trng	0	0	148	0	160
265 Drug Forfeit	0	0	45	0	0
266 Law Enforcement	0	0	101	0	319
269 Law Library	0	0	135	0	181
274 Homeland Sec	0	0	389	0	94
280 2nd Road Pat	0	0	584	0	152
285 ARP Funds	0	0	79	0	138
286 Veterans Affairs	0	0	578	0	196
287 Housing Rehb	0	0	49	0	51
292 C.C. Probate Juvenile	0	0	698	0	377
292 C.C. MSC	0	0	2,980	0	4,684
293 Vet's Relief	0	0	756	0	218
296 DOA	0	0	6,122	0	8,694
297 FIA/C.C.	0	0	71	0	130
298 Lilley	0	0	107	0	51
299 Special Proj	0	0	125	0	203
301 Gen Debt Serv	0	0	28	0	0
355 Cambridge/Fr	0	0	26	0	0
361 RWSS Plt Exp	0	0	45	0	0
363 Cntrl Len Sw	0	0	49	0	0
364 South Shore	0	0	21	0	0
366 Jail Bldg	0	0	595	0	247
401 General	0	0	9	0	0
458 Adrian Twp	0	0	21	0	0
459 Loch Erin Co	0	0	101	0	7
466 Jail Bldg Co	0	0	21	0	0
236 Jail Bldg/In	0	0	341	0	123
475 Wampers	0	0	21	0	0
512 Med Care Fac	0	0	253	0	450
502 HS Bldg Oper	0	0	2,018	0	2,386
506 Delq Tax	0	0	88	0	188
516 Delq Tax Rev	0	0	2,720	0	0

**Lenawee County, Michigan  
Cost Allocation Plan  
Based On The Year Ended December 31, 2022  
Schedule .5 - Allocation Summary  
For Department Administrator**

Receiving Department	Solid Waste	Airport	Auditing	Accounting	Accounts Payable
547 Equalization	0	0	659	0	268
552 Drain Posey	0	0	290	0	500
553 Swr O&M Riga	0	0	367	0	442
556 Lake Arrowhe	0	0	477	0	653
557 Riga Twp O&M	0	0	440	0	653
558 Sewer Adrain	0	0	432	0	1,015
559 Sewer Loch	0	0	440	0	870
560 Sewer Wample	0	0	706	0	1,465
561 Hayes State Park	0	0	6	0	7
563 Central Len	0	0	1,351	0	1,747
564 Water South	0	0	337	0	616
568 Mannor Farms	0	0	412	0	595
573 Sewer Claytn	0	0	228	0	283
574 Sewer Fairfi	0	0	298	0	493
581 Airport	0	16,897	2,179	0	1,958
595 Jail Commiss	0	0	247	0	457
597 Bus. Loan	0	0	26	0	0
639 Drain Equip	0	0	356	0	761
801 Drain	0	0	468	0	0
802 Revolving Drain	0	0	6	0	0
804 Drain Revol	0	0	131	0	0
820 Chapter 20 R	0	0	266	0	14
821 Sewer R-W	0	0	809	0	1,646
823 Drain	0	0	13	0	0
824 Drain	0	0	110	0	167
841 Lake Level	0	0	251	0	0
Other	0	0	960	0	392
Direct Bill	0	0	0	0	0
<b>Total</b>	<b>34,206</b>	<b>16,897</b>	<b>111,170</b>	<b>11,750</b>	<b>90,312</b>

**Lenawee County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2022**  
**Schedule .5 - Allocation Summary**  
**For Department Administrator**

Receiving Department	Health Services	Unemployment Reimb	Worker's Comp Reimb
Building Depreciation	0	0	0
Equipment Depr. / Expendable Equipment	0	0	0
Insurance	0	0	0
Administrator	(206)	(1,235)	(857)
Information Technology	(221)	(816)	(565)
Central Stores	0	0	0
Printing & Purchasing	(142)	(480)	(618)
Treasurer	(156)	(470)	(384)
Building & Grounds	(215)	(923)	(6,521)
Utilities	0	0	0
Board of Commiss	(113)	0	(90)
Circuit Court	(281)	(605)	(779)
District Court	(563)	(1,963)	(2,175)
Friend of Court	(435)	(1,908)	(3,706)
Probate Court	(184)	(590)	(582)
Probate Court/Ju	(127)	(567)	(999)
Circuit Court Pr	0	0	0
Clerk	(225)	(703)	(545)
Elections	(37)	(79)	(55)
Jury Board	0	0	0
GIS	(30)	(197)	(137)
Equalization	(87)	(477)	(569)
Prosecutor	(485)	(2,268)	(1,502)
PA Coop. Reimb.	(94)	(232)	(141)
PA Victim Rights	(72)	(167)	(116)
PA DHS Contract	0	0	0
PA RHN	0	(70)	(49)
PA Econ Crimes	(40)	(113)	(78)
Register of Deed	(49)	(276)	(245)
Public Defender	(45)	(354)	(189)
Surveyor	0	0	0
Cooperative Ext	(28)	(158)	(109)
Drain at Large	0	0	0
Soil Conservatin	0	0	0
Sheriff	(966)	(5,386)	(23,924)
St. Liquor Lic.	0	(5)	(20)
Court Bailiffs	(41)	(521)	(2,299)
Jail	(1,023)	(4,848)	(21,338)
Sheriff Animal	(39)	(108)	(854)
Planning	0	0	0
Emergency Serv.	(39)	(138)	(161)
Transportation	0	0	0
Medical Examiner	(40)	(180)	(232)
Human Services	0	0	0
Veteran Affairs	(21)	(100)	(70)
Appro. NCA	0	0	0
201 County Road	0	0	0
208 Parks	0	0	0
211 AG Committee	0	0	0
214 Sobriety	(31)	0	0
216 Caseload Asst.	0	0	0
217 Enhanc Court	(20)	0	0

**Lenawee County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2022**  
**Schedule .5 - Allocation Summary**  
**For Department Administrator**

Receiving Department	Health Services	Unemployment Reimb	Worker's Comp Reimb
218 Drug Court	(44)	0	0
221 Health	(630)	0	0
223 Lenawee Tran	(32)	(91)	(64)
230 Drug Testing Facility	0	0	0
232 Solid Waste	0	0	0
234 Local Emergency	0	0	0
245 MCF Pub Impv	0	0	0
246 Kiwinas Trail	0	0	0
251 Drain	(783)	0	0
252 MCF Millage	0	0	0
253 Indigent Def	(365)	(2,046)	(1,315)
254 Survey/Renom	0	0	0
255 Land Bank	0	0	0
256 ROD Automat	0	0	0
257 Concealed Pistol	(62)	0	0
258 Disaster Cont.	0	0	0
260 Mobile Data	0	0	0
261 Central Disp	(470)	0	0
262 Comm Corr	0	0	0
263 Marine Law	0	0	0
264 Corr Ofc Trng	(2)	0	0
265 Drug Forfeit	0	0	0
266 Law Enforcement	0	0	0
269 Law Library	0	(3)	(2)
274 Homeland Sec	0	0	0
280 2nd Road Pat	(27)	0	0
285 ARP Funds	0	0	0
286 Veterans Affairs	(6)	(30)	(21)
287 Housing Rehb	0	0	0
292 C.C. Probate Juvenile	(74)	0	0
292 C.C. MSC	(861)	0	0
293 Vet's Relief	(21)	0	0
296 DOA	(418)	0	0
297 FIA/C.C.	0	0	0
298 Lilley	0	0	0
299 Special Proj	0	0	0
301 Gen Debt Serv	0	0	0
355 Cambridge/Fr	0	0	0
361 RWSS Plt Exp	0	0	0
363 Cntrl Len Sw	0	0	0
364 South Shore	0	0	0
366 Jail Bldg	0	0	0
401 General	0	0	0
458 Adrian Twp	0	0	0
459 Loch Erin Co	0	0	0
466 Jail Bldg Co	0	0	0
236 Jail Bldg/In	0	0	0
475 Wampers	0	0	0
512 Med Care Fac	0	0	0
502 HS Bldg Oper	(118)	0	0
506 Delq Tax	0	0	0
516 Delq Tax Rev	0	0	0

**Lenawee County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2022**  
**Schedule .5 - Allocation Summary**  
**For Department Administrator**

Receiving Department	Health Services	Unemployment Reimb	Worker's Comp Reimb
547 Equalization	(42)	0	0
552 Drain Posey	0	0	0
553 Swr O&M Riga	0	0	0
556 Lake Arrowhe	0	0	0
557 Riga Twp O&M	0	0	0
558 Sewer Adrain	0	0	0
559 Sewer Loch	0	0	0
560 Sewer Wample	0	0	0
561 Hayes State Park	0	0	0
563 Central Len	0	0	0
564 Water South	0	0	0
568 Mannor Farms	0	0	0
573 Sewer Claytn	0	0	0
574 Sewer Fairfi	0	0	0
581 Airport	(18)	0	0
595 Jail Commiss	0	0	0
597 Bus. Loan	0	0	0
639 Drain Equip	0	0	0
801 Drain	0	0	0
802 Revolving Drain	0	0	0
804 Drain Revol	0	0	0
820 Chapter 20 R	0	0	0
821 Sewer R-W	0	0	0
823 Drain	0	0	0
824 Drain	0	0	0
841 Lake Level	0	0	0
Other	0	0	0
Direct Bill	0	0	0
<b>Total</b>	<b>(10,029)</b>	<b>(28,106)</b>	<b>(71,307)</b>

Lenawee County, Michigan  
Cost Allocation Plan  
Based On The Year Ended December 31, 2022  
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, 2022  
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, 2022**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Information Technology**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,235,318			1,235,318
Deductions:				
Equipment	0			
Total Deductions:	<u>0</u>			0
Cost Adjustments:				
Misc Reimb	-17,842			
Total Departmental Cost Adjustments:	<u>-17,842</u>			-17,842
Inbound Costs:				
Building Depreciation	4,313	32	4,345	
Equipment Depr. / Expendable Equipment	212,137	963	213,100	
Insurance	4,202	181	4,383	
Administrator	24,508	5,316	29,824	
Information Technology		24,717	24,717	
Printing & Purchasing		25,734	25,734	
Treasurer		3,578	3,578	
Building & Grounds		9,618	9,618	
Utilities		11,247	11,247	
Total Allocated Additions:	<u>245,160</u>	<u>81,386</u>	326,546	326,546
Total To Be Allocated:	<u>1,462,636</u>	<u>81,386</u>		<u>1,544,022</u>

**Lenawee County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2022**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Information Technology**

	Total	G&A	Network/Tech	New World Sys	Specific Serv
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	370,089	0	370,089	0	0
FRINGE BENEFITS	216,397	0	216,397	0	0
<b>Other Expense &amp; Cost</b>					
Supplies	574	0	574	0	0
Computer Supplies	8,238	0	8,238	0	0
Prof & Contractual	7,158	0	4,468	0	2,690
Other Services	2,265	0	2,265	0	0
Software	5,016	0	5,016	0	0
Communications	18,973	0	18,973	0	0
Expendable Equip	19,837	0	19,837	0	0
Service Contracts	8,528	0	8,528	0	0
Audit Adjustment	(962)	0	(962)	0	0
*Equipment	0	0	0	0	0
Communications Div 245	57,477	0	13,722	0	0
Service Contracts Div 241	521,728	0	261,096	136,294	124,338
<b>Departmental Total</b>					
Expenditures Per Financial Statement	1,235,318				
<b>Deductions</b>					
*Total Disallowed Costs	0	0	0	0	0
<b>Cost Adjustments</b>					
Misc Reimb	(17,842)	0	(17,842)	0	0
<b>Functional Cost</b>					
Functional Cost	1,217,476	0	910,399	136,294	127,028
<b>Allocation Step 1</b>					
Inbound - Equipment Depr. / Expendable Equipment: Equipment Depr.	86,994	0	46,582	0	0
Inbound - Equipment Depr. / Expendable Equipment: Expendable Eq.	125,143	0	125,143	0	0
Inbound - All Others	33,023	0	33,023	0	0
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	1,462,636	0	1,115,147	136,294	127,028
<b>Allocation Step 2</b>					
Inbound - Equipment Depr. / Expendable Equipment: Equipment Depr.	506	0	271	0	0
Inbound - Equipment Depr. / Expendable Equipment: Expendable Eq.	456	0	456	0	0
Inbound - All Others	80,423	0	80,423	0	0
2nd Allocation	81,386	0	81,151	0	0
<b>Total For Information Technology</b>					
Schedule .3 Total	1,544,022	0	1,196,298	136,294	127,028

**Lenawee County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2022**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Information Technology**

Phone System

<hr/>	
<b>Wages &amp; Benefits</b>	
SALARIES & WAGES	0
FRINGE BENEFITS	0
<b>Other Expense &amp; Cost</b>	
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	43,755
Service Contracts Div 241	0
<b>Departmental Total</b>	
Expenditures Per Financial Statement	
<b>Deductions</b>	
*Total Disallowed Costs	0
<b>Cost Adjustments</b>	
Misc Reimb	0
Functional Cost	43,755
<b>Allocation Step 1</b>	
Inbound - Equipment Depr. / Expendable Equipment: Equipment Depr.	40,412
Inbound - Equipment Depr. / Expendable Equipment: Expendable Eq.	0
Inbound - All Others	0
Reallocate Admin Costs	0
Unallocated Costs	0
1st Allocation	84,167
<b>Allocation Step 2</b>	
Inbound - Equipment Depr. / Expendable Equipment: Equipment Depr.	235
Inbound - Equipment Depr. / Expendable Equipment: Expendable Eq.	0
Inbound - All Others	0
2nd Allocation	235
<b>Total For Information Technology</b>	
Schedule .3 Total	84,402

**Lenawee County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2022**  
**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	16	2.601626	29,012		29,012		29,012
Information Technology	12	1.951220	21,759		21,759		21,759
Central Stores	1	0.162602	1,813		1,813	138	1,951
Printing & Purchasing	5	0.813008	9,066		9,066	691	9,757
Treasurer	7	1.138211	12,693		12,693	968	13,660
Building & Grounds	17	2.764228	30,825		30,825	2,350	33,175
Board of Commiss	9	1.463415	16,319		16,319	1,244	17,563
Circuit Court	15	2.439024	27,199		27,199	2,074	29,272
District Court	44	7.154472	79,783		79,783	6,083	85,866
FOC Data Proc.	22	3.577236	39,891		39,891	3,041	42,933
Probate Court	14	2.276423	25,385		25,385	1,935	27,321
Probate Court/Ju	11	1.788618	19,946		19,946	1,521	21,466
Clerk	10	1.626016	18,132		18,132	1,382	19,515
Elections	1	0.162602	1,813		1,813	138	1,951
GIS	3	0.487805	5,440		5,440	415	5,854
Equalization	11	1.788618	19,946		19,946	1,521	21,466
Prosecutor	30	4.878049	54,397		54,397	4,147	58,545
PA Victim Rights	2	0.325203	3,626		3,626	277	3,903
PA RHN	1	0.162602	1,813		1,813	138	1,951
PA Econ Crimes	1	0.162602	1,813		1,813	138	1,951
Register of Deed	10	1.626016	18,132		18,132	1,382	19,515
Public Defender	4	0.650407	7,253		7,253	553	7,806
Sheriff	34	5.528455	61,650		61,650	4,700	66,351
Court Bailiffs	2	0.325203	3,626		3,626	277	3,903
Jail	19	3.089431	34,452		34,452	2,627	37,078
Sheriff Animal	1	0.162602	1,813		1,813	138	1,951
Emergency Serv.	21	3.414634	38,078		38,078	2,903	40,981
Medical Examiner	15	2.439024	27,199		27,199	2,074	29,272
Veteran Affairs	3	0.487805	5,440		5,440	415	5,854
214 Sobriety	1	0.162602	1,813		1,813	138	1,951
217 Enhanc Court	1	0.162602	1,813		1,813	138	1,951
218 Drug Court	1	0.162602	1,813		1,813	138	1,951
221 Health	79	12.845521	143,246		143,246	10,922	154,168
232 Solid Waste	1	0.162602	1,813		1,813	138	1,951
251 Drain	11	1.788618	19,946		19,946	1,521	21,466
253 Indigent Def	20	3.252033	36,265		36,265	2,765	39,030
256 ROD Automat	1	0.162602	1,813		1,813	138	1,951
257 Concealed Pistol	2	0.325203	3,626		3,626	277	3,903
260 Mobile Data	66	10.731707	119,674		119,674	9,124	128,799
261 Central Disp	26	4.227642	47,144		47,144	3,594	50,739
263 Marine Law	1	0.162602	1,813		1,813	138	1,951
274 Homeland Sec	1	0.162602	1,813		1,813	138	1,951
280 2nd Road Pat	1	0.162602	1,813		1,813	138	1,951
286 Veterans Affairs	1	0.162602	1,813		1,813	138	1,951
292 C.C. Probate Juvenile	1	0.162602	1,813		1,813	138	1,951
292 C.C. MSC	21	3.414634	38,078		38,078	2,903	40,981
293 Vet's Relief	3	0.487805	5,440		5,440	415	5,854
296 DOA	20	3.252033	36,265		36,265	2,765	39,030
502 HS Bldg Oper	9	1.463415	16,319		16,319	1,244	17,563
547 Equalization	3	0.487805	5,440		5,440	415	5,854
581 Airport	4	0.650407	7,253		7,253	553	7,806
<b>Schedule .4 Total for Network/Tech</b>	<b>615</b>	<b>100.000000</b>	<b>1,115,147</b>		<b>1,115,147</b>	<b>81,151</b>	<b>1,196,298</b>

**Lenawee County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2022**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Information Technology**

Activity - Network/Tech

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, 2022  
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	136,294.00	100.000000	136,294		136,294		136,294
Schedule .4 Total for New World Sys	136,294.00	100.000000	136,294		136,294	0	136,294

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, 2022  
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
Administrator	95.00	0.074786	95		95		95
Circuit Court	37,348.97	29.402056	37,349		37,349		37,349
District Court	44,515.49	35.043725	44,515		44,515		44,515
Friend of Court	45.00	0.035425	45		45		45
Probate Court	21,788.97	17.152829	21,789		21,789		21,789
Clerk	650.00	0.511696	650		650		650
Prosecutor	605.00	0.476271	605		605		605
Sheriff	687.50	0.541217	688		688		688
Jail	130.00	0.102339	130		130		130
Sheriff Animal	419.00	0.329847	419		419		419
221 Health	112.50	0.088563	113		113		113
251 Drain	2,265.00	1.783065	2,265		2,265		2,265
516 Delq Tax Rev	12,785.00	10.064676	12,785		12,785		12,785
547 Equalization	5,581.00	4.393505	5,581		5,581		5,581
<b>Schedule .4 Total for Specific Serv</b>	<b>127,028.43</b>	<b>100.000000</b>	<b>127,028</b>		<b>127,028</b>	<b>0</b>	<b>127,028</b>

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, 2022**  
**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	17	5.431310	4,571		4,571		4,571
Information Technology	11	3.514377	2,958		2,958		2,958
Central Stores	1	0.319489	269		269	1	270
Printing & Purchasing	6	1.916933	1,613		1,613	5	1,618
Treasurer	8	2.555911	2,151		2,151	7	2,158
Building & Grounds	9	2.875399	2,420		2,420	7	2,428
Board of Commiss	1	0.319489	269		269	1	270
Circuit Court	12	3.833866	3,227		3,227	10	3,237
District Court	45	14.376994	12,101		12,101	37	12,138
Friend of Court	23	7.348243	6,185		6,185	19	6,204
Probate Court	14	4.472843	3,765		3,765	12	3,776
Probate Court/Ju	12	3.833866	3,227		3,227	10	3,237
Circuit Court Pr	13	4.153355	3,496		3,496	11	3,506
Clerk	15	4.792332	4,034		4,034	12	4,046
Elections	1	0.319489	269		269	1	270
GIS	3	0.958466	807		807	2	809
Equalization	7	2.236422	1,882		1,882	6	1,888
Prosecutor	16	5.111821	4,302		4,302	13	4,316
PA Victim Rights	2	0.638978	538		538	2	539
PA RHN	1	0.319489	269		269	1	270
PA Econ Crimes	1	0.319489	269		269	1	270
Register of Deed	5	1.597444	1,345		1,345	4	1,349
Public Defender	3	0.958466	807		807	2	809
Cooperative Ext	17	5.431310	4,571		4,571	14	4,585
Emergency Serv.	22	7.028754	5,916		5,916	18	5,934
Medical Examiner	4	1.277955	1,076		1,076	3	1,079
Veteran Affairs	5	1.597444	1,345		1,345	4	1,349
214 Sobriety	1	0.319489	269		269	1	270
217 Enhanc Court	1	0.319489	269		269	1	270
218 Drug Court	1	0.319489	269		269	1	270
251 Drain	13	4.153355	3,496		3,496	11	3,506
253 Indigent Def	13	4.153355	3,496		3,496	11	3,506
257 Concealed Pistol	1	0.319489	269		269	1	270
274 Homeland Sec	1	0.319489	269		269	1	270
286 Veterans Affairs	1	0.319489	269		269	1	270
293 Vet's Relief	3	0.958466	807		807	2	809
502 HS Bldg Oper	2	0.638978	538		538	2	539
547 Equalization	2	0.638978	538		538	2	539
<b>Schedule .4 Total for Phone System</b>	<b>313</b>	<b>100.000000</b>	<b>84,167</b>		<b>84,167</b>	<b>235</b>	<b>84,402</b>

Allocation Basis: Number of phone lines by benefiting department  
Allocation Source: Telephone directory summary

**Lenawee County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2022**  
**Schedule .5 - Allocation Summary**  
**For Department Information Technology**

Receiving Department	Total	Network/Tech	New World Sys	Specific Serv	Phone System
Administrator	169,972	29,012	136,294	95	4,571
Information Technology	24,717	21,759	0	0	2,958
Central Stores	2,221	1,951	0	0	270
Printing & Purchasing	11,376	9,757	0	0	1,618
Treasurer	15,818	13,660	0	0	2,158
Building & Grounds	35,603	33,175	0	0	2,428
Board of Commiss	17,833	17,563	0	0	270
Circuit Court	69,858	29,272	0	37,349	3,237
District Court	142,519	85,866	0	44,515	12,138
Friend of Court	6,249	0	0	45	6,204
FOC Data Proc.	42,933	42,933	0	0	0
Probate Court	52,886	27,321	0	21,789	3,776
Probate Court/Ju	24,703	21,466	0	0	3,237
Circuit Court Pr	3,506	0	0	0	3,506
Clerk	24,211	19,515	0	650	4,046
Elections	2,221	1,951	0	0	270
GIS	6,664	5,854	0	0	809
Equalization	23,355	21,466	0	0	1,888
Prosecutor	63,465	58,545	0	605	4,316
PA Victim Rights	4,442	3,903	0	0	539
PA RHN	2,221	1,951	0	0	270
PA Econ Crimes	2,221	1,951	0	0	270
Register of Deed	20,864	19,515	0	0	1,349
Public Defender	8,615	7,806	0	0	809
Cooperative Ext	4,585	0	0	0	4,585
Sheriff	67,038	66,351	0	688	0
Court Bailiffs	3,903	3,903	0	0	0
Jail	37,208	37,078	0	130	0
Sheriff Animal	2,370	1,951	0	419	0
Emergency Serv.	46,915	40,981	0	0	5,934
Medical Examiner	30,351	29,272	0	0	1,079
Veteran Affairs	7,203	5,854	0	0	1,349
214 Sobriety	2,221	1,951	0	0	270
217 Enhanc Court	2,221	1,951	0	0	270
218 Drug Court	2,221	1,951	0	0	270
221 Health	154,281	154,168	0	113	0
232 Solid Waste	1,951	1,951	0	0	0
251 Drain	27,238	21,466	0	2,265	3,506
253 Indigent Def	42,536	39,030	0	0	3,506
256 ROD Automat	1,951	1,951	0	0	0
257 Concealed Pistol	4,173	3,903	0	0	270
260 Mobile Data	128,799	128,799	0	0	0
261 Central Disp	50,739	50,739	0	0	0
263 Marine Law	1,951	1,951	0	0	0
274 Homeland Sec	2,221	1,951	0	0	270
280 2nd Road Pat	1,951	1,951	0	0	0
286 Veterans Affairs	2,221	1,951	0	0	270
292 C.C. Probate Juvenile	1,951	1,951	0	0	0
292 C.C. MSC	40,981	40,981	0	0	0
293 Vet's Relief	6,664	5,854	0	0	809
296 DOA	39,030	39,030	0	0	0
502 HS Bldg Oper	18,103	17,563	0	0	539

**Lenawee County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2022**  
**Schedule .5 - Allocation Summary**  
**For Department Information Technology**

Receiving Department	Total	Network/Tech	New World Sys	Specific Serv	Phone System
516 Delq Tax Rev	12,785	0	0	12,785	0
547 Equalization	11,975	5,854	0	5,581	539
581 Airport	7,806	7,806	0	0	0
Direct Bill	0	0	0	0	0
<b>Total</b>	<b>1,544,022</b>	<b>1,196,298</b>	<b>136,294</b>	<b>127,028</b>	<b>84,402</b>

Lenawee County, Michigan  
Cost Allocation Plan  
Based On The Year Ended December 31, 2022  
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, 2022**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Central Stores**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	241,555			241,555
Cost Adjustments:				
Service Revenue	-288,796			
Total Departmental Cost Adjustments:	-288,796			-288,796
Inbound Costs:				
Equipment Depr. / Expendable Equipment	4,940	29	4,969	
Insurance	5		5	
Administrator	4,974	323	5,297	
Information Technology	2,082	139	2,221	
Printing & Purchasing		10,950	10,950	
Treasurer		4,148	4,148	
Total Allocated Additions:	12,001	15,589	27,590	27,590
Total To Be Allocated:	-35,240	15,589		-19,651

**Lenawee County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2022**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Central Stores**

	Total	G&A	Mail Services	Printing Serv	Supplies
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	11,597	0	1,740	9,857	0
FRINGE BENEFITS	716	0	107	609	0
<b>Other Expense &amp; Cost</b>					
Office Supplies	17,532	0	1,424	15,524	236
Postage	81,117	0	0	0	0
Operating Expenses	0	0	0	0	0
Vehicle Expense	1,774	0	1,774	0	0
Contract Services	43,781	0	11,650	11,013	26
Other Expenses	9,539	0	2,077	7,053	409
Inventory	616	0	0	0	616
Reimbursement Cost	46,532	0	0	95	46,437
Expendable Equipment	28,351	0	0	0	0
Audit Adj	0	0	0	0	0
<b>Departmental Total</b>					
Expenditures Per Financial Statement	241,555				
<b>Deductions</b>					
*Total Disallowed Costs	0	0	0	0	0
<b>Cost Adjustments</b>					
Service Revenue	(288,796)	0	(28,533)	(62,822)	(45,722)
Functional Cost	(47,241)	0	(9,761)	(18,671)	2,002
<b>Allocation Step 1</b>					
Inbound - Equipment Depr. / Expendable Equipment: Equipment Depr.	4,940	0	0	4,940	0
Inbound - All Others	7,061	0	826	1,943	2,100
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	(13,940)	0	0	0	0
1st Allocation	(21,300)	0	(8,935)	(11,788)	4,102
<b>Allocation Step 2</b>					
Inbound - Equipment Depr. / Expendable Equipment: Equipment Depr.	29	0	0	29	0
Inbound - Printing & Purchasing: Central Supply	10,618	0	0	10,351	24
Inbound - All Others	4,943	0	578	1,360	1,470
2nd Allocation	15,589	0	578	11,740	1,494
<b>Total For Central Stores</b>					
Schedule .3 Total	(5,711)	0	(8,357)	(48)	5,597

**Lenawee County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2022**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Central Stores**

	Copier Service	Postage**
<hr/>		
<b>Wages &amp; Benefits</b>		
----- SALARIES & WAGES	0	0
FRINGE BENEFITS	0	0
<b>Other Expense &amp; Cost</b>		
----- Office Supplies	348	0
Postage	0	81,117
Operating Expenses	0	0
Vehicle Expense	0	0
Contract Services	21,092	0
Other Expenses	0	0
Inventory	0	0
Reimbursement Cost	0	0
Expendable Equipment	28,351	0
Audit Adj	0	0
<b>Departmental Total</b>		
----- Expenditures Per Financial Statement		
<b>Deductions</b>		
----- *Total Disallowed Costs	0	0
<b>Cost Adjustments</b>		
----- Service Revenue	(56,662)	(95,057)
 Functional Cost	 (6,871)	 (13,940)
<b>Allocation Step 1</b>		
----- Inbound - Equipment Depr. / Expendable Equipment: Equipment Depr.	0	0
Inbound - All Others	2,191	0
Reallocate Admin Costs	0	0
Unallocated Costs	0	(13,940)
1st Allocation	(4,680)	0
<b>Allocation Step 2</b>		
----- Inbound - Equipment Depr. / Expendable Equipment: Equipment Depr.	0	0
Inbound - Printing & Purchasing: Central Supply	243	0
Inbound - All Others	1,534	0
2nd Allocation	1,777	0
<b>Total For Central Stores</b>		
----- Schedule .3 Total	(2,903)	0

**Lenawee County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2022**  
**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	(8,935)		(8,935)	578	(8,357)
Schedule .4 Total for Mail Services	100	100.000000	(8,935)		(8,935)	578	(8,357)

Allocation Basis: Direct allocation to Printing/Purchasing  
Allocation Source: Trial balance

**Lenawee County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2022**  
**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	(11,788)		(11,788)	11,740	(48)
Schedule .4 Total for Printing Serv	100	100.000000	(11,788)		(11,788)	11,740	(48)

Allocation Basis: Direct allocation to Printing/Purchasing  
Allocation Source: Trial balance

**Lenawee County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2022**  
**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	4,102		4,102	1,494	5,597
Schedule .4 Total for Supplies	100	100.000000	4,102		4,102	1,494	5,597

Allocation Basis: Direct allocation to Printing/Purchasing

Allocation Source: Trial balance

**Lenawee County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2022**  
**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	10,359.65	18.283255	(856)		(856)		(856)
Printing & Purchasing	159.18	0.280929	(13)		(13)	6	(7)
Treasurer	116.94	0.206382	(10)		(10)	4	(5)
Building & Grounds	517.35	0.913046	(43)		(43)	20	(23)
Board of Commiss	300.41	0.530179	(25)		(25)	12	(13)
Circuit Court	2,459.02	4.339808	(203)		(203)	94	(109)
District Court	5,014.26	8.849429	(414)		(414)	192	(222)
Friend of Court	3,193.47	5.636003	(264)		(264)	123	(141)
Probate Court	1,546.02	2.728497	(128)		(128)	59	(68)
Circuit Court Pr	860.18	1.518091	(71)		(71)	33	(38)
Clerk	4,587.45	8.096172	(379)		(379)	176	(203)
Equalization	767.78	1.355018	(63)		(63)	29	(34)
Prosecutor	1,630.61	2.877786	(135)		(135)	63	(72)
Register of Deed	326.20	0.575695	(27)		(27)	12	(14)
Sheriff	1,023.62	1.806538	(85)		(85)	39	(45)
Jail	2,914.15	5.143045	(241)		(241)	112	(129)
Medical Examiner	136.72	0.241291	(11)		(11)	5	(6)
Veteran Affairs	688.54	1.215172	(57)		(57)	26	(30)
232 Solid Waste	5.40	0.009530	0		0	0	0
251 Drain	4,967.58	8.767046	(410)		(410)	191	(220)
253 Indigent Def	2,792.23	4.927874	(231)		(231)	107	(123)
261 Central Disp	325.72	0.574848	(27)		(27)	12	(14)
292 C.C. MSC	6,009.92	10.606622	(496)		(496)	231	(266)
293 Vet's Relief	292.97	0.517049	(24)		(24)	11	(13)
296 DOA	2,523.13	4.452952	(208)		(208)	97	(112)
581 Airport	1.43	0.002524	0		0	0	0
Other	3,142.03	5.545219	(260)		(260)	121	(139)
<b>Schedule .4 Total for Copier Service</b>	<b>56,661.96</b>	<b>100.000000</b>	<b>(4,680)</b>		<b>(4,680)</b>	<b>1,777</b>	<b>(2,903)</b>

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, 2022**  
**Schedule .5 - Allocation Summary**  
**For Department Central Stores**

Receiving Department	Total	Mail Services	Printing Serv	Supplies	Copier Service
Administrator	(856)	0	0	0	(856)
Printing & Purchasing	(2,815)	(8,357)	(48)	5,597	(7)
Treasurer	(5)	0	0	0	(5)
Building & Grounds	(23)	0	0	0	(23)
Board of Commiss	(13)	0	0	0	(13)
Circuit Court	(109)	0	0	0	(109)
District Court	(222)	0	0	0	(222)
Friend of Court	(141)	0	0	0	(141)
Probate Court	(68)	0	0	0	(68)
Circuit Court Pr	(38)	0	0	0	(38)
Clerk	(203)	0	0	0	(203)
Equalization	(34)	0	0	0	(34)
Prosecutor	(72)	0	0	0	(72)
Register of Deed	(14)	0	0	0	(14)
Sheriff	(45)	0	0	0	(45)
Jail	(129)	0	0	0	(129)
Medical Examiner	(6)	0	0	0	(6)
Veteran Affairs	(30)	0	0	0	(30)
232 Solid Waste	0	0	0	0	0
251 Drain	(220)	0	0	0	(220)
253 Indigent Def	(123)	0	0	0	(123)
261 Central Disp	(14)	0	0	0	(14)
292 C.C. MSC	(266)	0	0	0	(266)
293 Vet's Relief	(13)	0	0	0	(13)
296 DOA	(112)	0	0	0	(112)
581 Airport	0	0	0	0	0
Other	(139)	0	0	0	(139)
Direct Bill	0	0	0	0	0
<b>Total</b>	<b>(5,711)</b>	<b>(8,357)</b>	<b>(48)</b>	<b>5,597</b>	<b>(2,903)</b>

Lenawee County, Michigan  
Cost Allocation Plan  
Based On The Year Ended December 31, 2022  
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, 2022  
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, 2022**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Printing & Purchasing**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	450,772			450,772
Deductions:				
Postage General	-85,873			
Total Deductions:	-85,873			-85,873
Inbound Costs:				
Building Depreciation	3,507	9	3,517	
Equipment Depr. / Expendable Equipment	2,529	15	2,544	
Insurance	2,550	66	2,616	
Administrator	10,404	2,567	12,971	
Information Technology	10,680	696	11,376	
Central Stores	-16,633	13,818	-2,815	
Printing & Purchasing		6,004	6,004	
Treasurer		1,456	1,456	
Building & Grounds		14,767	14,767	
Utilities		5,195	5,195	
Total Allocated Additions:	13,037	44,594	57,631	57,631
Total To Be Allocated:	377,936	44,594		422,530

**Lenawee County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2022**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Printing & Purchasing**

	Total	G&A	Mail Service	Postage A/P	Printing Serv
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	217,570	0	69,823	0	47,251
FRINGE BENEFITS	137,344	0	44,074	0	29,831
<b>Other Expense &amp; Cost</b>					
Supplies	1,076	0	345	0	234
Postage Vouch Pmt	3,124	0	0	3,124	0
*Postage General	85,873	0	0	0	0
Operating Expenses	5,785	0	1,856	0	1,257
<b>Departmental Total</b>					
Expenditures Per Financial Statement	450,772				
<b>Deductions</b>					
*Total Disallowed Costs	(85,873)	0	0	0	0
Functional Cost	364,899	0	116,098	3,124	78,573
<b>Allocation Step 1</b>					
Inbound - Building Depreciation: Phy Resoruces	3,507	0	1,086	0	865
Inbound - Equipment Depr. / Expendable Equipment: Equipment Depr.	2,529	0	2,203	0	326
Inbound - Central Stores: Mail Services	(8,935)	0	(8,935)	0	0
Inbound - Central Stores: Printing Serv	(11,788)	0	0	0	(11,788)
Inbound - Central Stores: Supplies	4,102	0	0	0	0
Inbound - All Others	23,621	0	7,580	0	5,130
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	377,936	0	118,032	3,124	73,107
<b>Allocation Step 2</b>					
Inbound - Building Depreciation: Phy Resoruces	9	0	3	0	2
Inbound - Equipment Depr. / Expendable Equipment: Equipment Depr.	15	0	13	0	2
Inbound - Central Stores: Mail Services	578	0	578	0	0
Inbound - Central Stores: Printing Serv	11,740	0	0	0	11,740
Inbound - Central Stores: Supplies	1,494	0	0	0	0
Inbound - Building & Grounds: Phy Resources	14,767	0	4,574	0	3,643
Inbound - Utilities: Phy Resources	5,195	0	1,609	0	1,281
Inbound - All Others	10,796	0	3,465	0	2,345
2nd Allocation	44,594	0	10,242	0	19,013
<b>Total For Printing &amp; Purchasing</b>					
Schedule .3 Total	422,530	0	128,275	3,124	92,119

**Lenawee County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2022**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Printing & Purchasing**

	Central Supply	Purchasing	Copier Service
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	39,146	52,990	8,360
FRINGE BENEFITS	24,708	33,457	5,274
<b>Other Expense &amp; Cost</b>			
Supplies	194	262	41
Postage Vouch Pmt	0	0	0
*Postage General	0	0	0
Operating Expenses	1,041	1,409	222
<b>Departmental Total</b>			
Expenditures Per Financial Statement			
<b>Deductions</b>			
*Total Disallowed Costs	0	0	0
Functional Cost	65,089	88,118	13,897
<b>Allocation Step 1</b>			
Inbound - Building Depreciation: Phy Resoruces	617	811	128
Inbound - Equipment Depr. / Expendable Equipment: Equipment Depr.	0	0	0
Inbound - Central Stores: Mail Services	0	0	0
Inbound - Central Stores: Printing Serv	0	0	0
Inbound - Central Stores: Supplies	4,102	0	0
Inbound - All Others	4,249	5,754	907
Reallocate Admin Costs	0	0	0
Unallocated Costs	0	0	0
1st Allocation	74,058	94,683	14,932
<b>Allocation Step 2</b>			
Inbound - Building Depreciation: Phy Resoruces	2	2	0
Inbound - Equipment Depr. / Expendable Equipment: Equipment Depr.	0	0	0
Inbound - Central Stores: Mail Services	0	0	0
Inbound - Central Stores: Printing Serv	0	0	0
Inbound - Central Stores: Supplies	1,494	0	0
Inbound - Building & Grounds: Phy Resources	2,597	3,415	539
Inbound - Utilities: Phy Resources	914	1,201	189
Inbound - All Others	1,942	2,630	414
2nd Allocation	6,949	7,248	1,143
<b>Total For Printing &amp; Purchasing</b>			
Schedule .3 Total	81,006	101,930	16,075

**Lenawee County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2022**  
**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	8.36	3.118007	3,680		3,680		3,680
Information Technology	5.99	2.234074	2,637		2,637		2,637
Central Stores	0.33	0.123079	145		145		145
Printing & Purchasing	5.25	1.958078	2,311		2,311		2,311
Treasurer	5.88	2.193048	2,589		2,589	243	2,831
Building & Grounds	12.34	4.602417	5,432		5,432	509	5,942
Board of Commiss	9.00	3.356706	3,962		3,962	371	4,333
Circuit Court	8.04	2.998657	3,539		3,539	332	3,871
District Court	22.91	8.544681	10,085		10,085	945	11,031
Friend of Court	14.98	5.587051	6,595		6,595	618	7,213
Probate Court	7.30	2.722661	3,214		3,214	301	3,515
Probate Court/Ju	5.45	2.032672	2,399		2,399	225	2,624
Clerk	9.35	3.487245	4,116		4,116	386	4,502
Elections	1.04	0.387886	458		458	43	501
GIS	2.00	0.745935	880		880	82	963
Equalization	4.00	1.491869	1,761		1,761	165	1,926
Prosecutor	18.00	6.713412	7,924		7,924	743	8,667
PA Victim Rights	2.00	0.745935	880		880	82	963
PA RHN	0.91	0.339400	401		401	38	438
PA Econ Crimes	1.00	0.372967	440		440	41	481
Register of Deed	3.66	1.365060	1,611		1,611	151	1,762
Public Defender	2.88	1.074146	1,268		1,268	119	1,387
Cooperative Ext	2.00	0.745935	880		880	82	963
Sheriff	37.07	13.825900	16,319		16,319	1,530	17,849
Court Bailiffs	2.26	0.842906	995		995	93	1,088
Jail	31.90	11.897658	14,043		14,043	1,316	15,360
Sheriff Animal	1.00	0.372967	440		440	41	481
Emergency Serv.	1.12	0.417723	493		493	46	539
Medical Examiner	1.62	0.604207	713		713	67	780
Veteran Affairs	1.00	0.372967	440		440	41	481
208 Parks	0.11	0.041026	48		48	4	53
214 Sobriety	1.11	0.413994	489		489	46	534
217 Enhanc Court	0.47	0.175295	207		207	19	226
218 Drug Court	1.00	0.372967	440		440	41	481
230 Drug Testing Facility	1.29	0.481128	568		568	53	621
253 Indigent Def	13.20	4.923169	5,811		5,811	545	6,356
257 Concealed Pistol	0.99	0.369238	436		436	41	477
261 Central Disp	16.81	6.269581	7,400		7,400	694	8,094
262 Comm Corr	0.10	0.037297	44		44	4	48
263 Marine Law	0.28	0.104431	123		123	12	135
274 Homeland Sec	0.72	0.268536	317		317	30	347
280 2nd Road Pat	1.00	0.372967	440		440	41	481
286 Veterans Affairs	0.31	0.115620	136		136	13	149
293 Vet's Relief	0.99	0.369238	436		436	41	477
547 Equalization	1.10	0.410264	484		484	45	530
<b>Schedule .4 Total for Mail Service</b>	<b>268.12</b>	<b>100.000000</b>	<b>118,032</b>		<b>118,032</b>	<b>10,242</b>	<b>128,275</b>

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, 2022**  
**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	2.25	0.038175	1		1		1
Administrator	48.24	0.818462	26		26		26
Information Technology	41.23	0.699527	22		22		22
Central Stores	80.07	1.358505	42		42		42
Printing & Purchasing	4.26	0.072277	2		2		2
Treasurer	11.39	0.193248	6		6		6
Building & Grounds	197.65	3.353422	105		105		105
Utilities	58.56	0.993556	31		31		31
Board of Commiss	19.50	0.330846	10		10		10
Circuit Court	477.10	8.094700	253		253		253
District Court	140.05	2.376153	74		74		74
Friend of Court	19.87	0.337124	11		11		11
Probate Court	104.92	1.780121	56		56		56
Probate Court/Ju	42.31	0.717851	22		22		22
Circuit Court Pr	0.17	0.002884	0		0		0
Clerk	14.26	0.241942	8		8		8
Elections	62.53	1.060913	33		33		33
Jury Board	4.00	0.067866	2		2		2
GIS	2.33	0.039532	1		1		1
Equalization	15.28	0.259248	8		8		8
Prosecutor	90.91	1.542421	48		48		48
PA Coop. Reimb.	93.91	1.593321	50		50		50
PA Victim Rights	1.43	0.024262	1		1		1
PA DHS Contract	2.00	0.033933	1		1		1
PA RHN	1.00	0.016966	1		1		1
PA Econ Crimes	1.00	0.016966	1		1		1
Register of Deed	24.14	0.409570	13		13		13
Public Defender	0.17	0.002884	0		0		0
Cooperative Ext	18.00	0.305396	10		10		10
Drain at Large	1.00	0.016966	1		1		1
Soil Conservatin	6.00	0.101799	3		3		3
Sheriff	321.59	5.456245	170		170		170
St. Liquor Lic.	12.00	0.203598	6		6		6
Court Bailiffs	1.25	0.021208	1		1		1
Jail	362.45	6.149495	192		192		192
Sheriff Animal	17.25	0.292672	9		9		9
Planning	14.00	0.237530	7		7		7
Emergency Serv.	2.34	0.039702	1		1		1
Medical Examiner	30.15	0.511539	16		16		16
Human Services	22.00	0.373262	12		12		12
Veteran Affairs	2.34	0.039702	1		1		1
208 Parks	50.11	0.850190	27		27		27
214 Sobriety	13.10	0.222261	7		7		7
216 Caseload Asst.	2.20	0.037326	1		1		1
217 Enhanc Court	8.00	0.135732	4		4		4
218 Drug Court	14.44	0.244996	8		8		8
221 Health	261.55	4.437579	139		139		139
230 Drug Testing Facility	10.46	0.177469	6		6		6
232 Solid Waste	44.02	0.746864	23		23		23
234 Local Emergency	1.00	0.016966	1		1		1
246 Kiwinas Trail	3.00	0.050899	2		2		2
251 Drain	38.06	0.645744	20		20		20

**Lenawee County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2022**  
**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
252 MCF Millage	14.33	0.243129	8		8		8
253 Indigent Def	61.09	1.036481	32		32		32
254 Survey/Renom	24.00	0.407195	13		13		13
255 Land Bank	14.00	0.237530	7		7		7
256 ROD Automat	6.21	0.105362	3		3		3
258 Disaster Cont.	0.12	0.002036	0		0		0
260 Mobile Data	6.00	0.101799	3		3		3
261 Central Disp	143.98	2.442831	76		76		76
262 Comm Corr	1.39	0.023583	1		1		1
263 Marine Law	3.72	0.063115	2		2		2
264 Corr Ofc Trng	9.83	0.166780	5		5		5
266 Law Enforcement	29.00	0.492027	15		15		15
269 Law Library	25.00	0.424162	13		13		13
274 Homeland Sec	8.00	0.135732	4		4		4
280 2nd Road Pat	2.75	0.046658	1		1		1
285 ARP Funds	14.00	0.237530	7		7		7
286 Veterans Affairs	14.82	0.251443	8		8		8
292 C.C. Probate Juvenile	13.00	0.220564	7		7		7
292 C.C. MSC	273.01	4.632014	145		145		145
293 Vet's Relief	33.13	0.562099	18		18		18
296 DOA	609.89	10.347679	323		323		323
297 FIA/C.C.	6.00	0.101799	3		3		3
298 Lilley	8.00	0.135732	4		4		4
299 Special Proj	3.50	0.059383	2		2		2
366 Jail Bldg	20.29	0.344250	11		11		11
459 Loch Erin Co	1.00	0.016966	1		1		1
236 Jail Bldg/In	5.00	0.084832	3		3		3
502 HS Bldg Oper	120.13	2.038181	64		64		64
506 Delq Tax	3.62	0.061419	2		2		2
547 Equalization	7.83	0.132847	4		4		4
552 Drain Posey	70.00	1.187652	37		37		37
553 Swr O&M Riga	58.00	0.984055	31		31		31
556 Lake Arrowhe	91.00	1.543948	48		48		48
557 Riga Twp O&M	74.00	1.255518	39		39		39
558 Sewer Adrain	109.30	1.854435	58		58		58
559 Sewer Loch	100.70	1.708523	53		53		53
560 Sewer Wample	101.78	1.726847	54		54		54
563 Central Len	147.22	2.497803	78		78		78
564 Water South	69.00	1.170686	37		37		37
568 Mannor Farms	66.05	1.120635	35		35		35
573 Sewer Claytn	39.00	0.661692	21		21		21
574 Sewer Fairfi	64.00	1.085854	34		34		34
581 Airport	107.44	1.822877	57		57		57
595 Jail Commiss	39.98	0.678319	21		21		21
639 Drain Equip	150.41	2.551926	80		80		80
820 Chapter 20 R	2.00	0.033933	1		1		1
821 Sewer R-W	217.95	3.697841	116		116		116
824 Drain	46.00	0.780457	24		24		24
Other	40.67	0.690026	22		22		22
<b>Schedule .4 Total for Postage A/P</b>	<b>5,893.98</b>	<b>100.000000</b>	<b>3,124</b>		<b>3,124</b>	<b>0</b>	<b>3,124</b>

**Lenawee County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2022**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Printing & Purchasing**

Activity - Postage A/P

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, 2022**  
**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	1,388.27	2.212280	1,617		1,617		1,617
Information Technology	30.17	0.048077	35		35		35
Printing & Purchasing	228.90	0.364764	267		267		267
Treasurer	575.83	0.917615	671		671	179	850
Building & Grounds	51.61	0.082243	60		60	16	76
Board of Commiss	142.30	0.226762	166		166	44	210
Circuit Court	984.84	1.569394	1,147		1,147	306	1,454
District Court	3,159.70	5.035146	3,681		3,681	983	4,664
Friend of Court	2,144.20	3.416894	2,498		2,498	667	3,165
Probate Court	730.72	1.164440	851		851	227	1,079
Probate Court/Ju	489.69	0.780346	570		570	152	723
Circuit Court Pr	81.19	0.129380	95		95	25	120
Clerk	935.44	1.490672	1,090		1,090	291	1,381
Elections	309.67	0.493475	361		361	96	457
Jury Board	500.91	0.798226	584		584	156	739
Equalization	450.90	0.718533	525		525	140	666
Prosecutor	770.55	1.227911	898		898	240	1,137
PA Victim Rights	669.54	1.066947	780		780	208	988
Register of Deed	112.06	0.178573	131		131	35	165
Sheriff	1,593.34	2.539070	1,856		1,856	496	2,352
Jail	3,413.86	5.440163	3,977		3,977	1,062	5,039
Sheriff Animal	311.03	0.495642	362		362	97	459
Emergency Serv.	45.36	0.072284	53		53	14	67
Medical Examiner	720.97	1.148903	840		840	224	1,064
221 Health	1,976.46	3.149591	2,303		2,303	615	2,918
230 Drug Testing Facility	39.64	0.063168	46		46	12	58
232 Solid Waste	82.27	0.131102	96		96	26	121
251 Drain	1,542.92	2.458723	1,798		1,798	480	2,278
253 Indigent Def	1,979.98	3.155201	2,307		2,307	616	2,923
257 Concealed Pistol	151.34	0.241168	176		176	47	223
261 Central Disp	380.68	0.606633	444		444	118	562
292 C.C. MSC	429.54	0.684494	500		500	134	634
296 DOA	6,607.20	10.528916	7,697		7,697	2,056	9,753
236 Jail Bldg/In	53.67	0.085526	63		63	17	79
502 HS Bldg Oper	0.20	0.000319	0		0	0	0
581 Airport	192.30	0.306440	224		224	60	284
Other	29,475.65	46.970979	34,339		34,339	9,171	43,510
<b>Schedule .4 Total for Printing Serv</b>	<b>62,752.90</b>	<b>100.000000</b>	<b>73,107</b>		<b>73,107</b>	<b>19,013</b>	<b>92,119</b>

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, 2022**  
**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	589		589		589
Information Technology	98.27	0.092715	69		69		69
Central Stores	15,196.19	14.337246	10,618		10,618		10,618
Printing & Purchasing	558.56	0.526988	390		390		390
Treasurer	913.30	0.861677	638		638	71	709
Building & Grounds	135.05	0.127416	94		94	11	105
Board of Commiss	274.69	0.259164	192		192	21	213
Circuit Court	1,568.33	1.479682	1,096		1,096	122	1,218
District Court	6,173.70	5.824740	4,314		4,314	480	4,794
Friend of Court	3,294.70	3.108471	2,302		2,302	256	2,558
Probate Court	2,432.52	2.295025	1,700		1,700	189	1,889
Probate Court/Ju	455.41	0.429669	318		318	35	354
Circuit Court Pr	863.18	0.814390	603		603	67	670
Clerk	1,687.74	1.592343	1,179		1,179	131	1,311
Elections	1,491.67	1.407355	1,042		1,042	116	1,158
Jury Board	65.36	0.061666	46		46	5	51
GIS	14.26	0.013454	10		10	1	11
Equalization	803.42	0.758008	561		561	62	624
Prosecutor	1,556.30	1.468332	1,087		1,087	121	1,209
PA Coop. Reimb.	323.61	0.305318	226		226	25	251
PA Victim Rights	77.09	0.072733	54		54	6	60
Register of Deed	356.29	0.336151	249		249	28	277
Sheriff	2,587.84	2.441566	1,808		1,808	201	2,010
Jail	7,777.71	7.338085	5,434		5,434	605	6,040
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	91		91	10	101
Veteran Affairs	207.06	0.195356	145		145	16	161
221 Health	3,232.82	3.050089	2,259		2,259	252	2,510
230 Drug Testing Facility	308.77	0.291317	216		216	24	240
251 Drain	1,479.00	1.395401	1,033		1,033	115	1,148
253 Indigent Def	793.70	0.748837	555		555	62	616
256 ROD Automat	224.66	0.211961	157		157	17	174
257 Concealed Pistol	24.54	0.023153	17		17	2	19
261 Central Disp	1,056.40	0.996688	738		738	82	820
292 C.C. MSC	3,388.92	3.197366	2,368		2,368	264	2,632
293 Vet's Relief	65.15	0.061467	46		46	5	51
296 DOA	3,444.65	3.249946	2,407		2,407	268	2,675
502 HS Bldg Oper	29.51	0.027842	21		21	2	23
547 Equalization	78.45	0.074016	55		55	6	61
581 Airport	53.57	0.050542	37		37	4	42
Other	41,886.02	39.518471	29,266		29,266	3,260	32,527
<b>Schedule .4 Total for Central Supply</b>	<b>105,991.00</b>	<b>100.000000</b>	<b>74,058</b>		<b>74,058</b>	<b>6,949</b>	<b>81,006</b>

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, 2022**  
**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	50	2.548420	2,413		2,413		2,413
Information Technology	476	24.260959	22,971		22,971		22,971
Central Stores	3	0.152905	145		145		145
Printing & Purchasing	62	3.160041	2,992		2,992		2,992
Treasurer	24	1.223242	1,158		1,158	127	1,285
Building & Grounds	30	1.529052	1,448		1,448	159	1,606
Board of Commiss	10	0.509684	483		483	53	536
Circuit Court	68	3.465851	3,282		3,282	359	3,641
District Court	96	4.892966	4,633		4,633	507	5,140
Friend of Court	46	2.344546	2,220		2,220	243	2,463
Probate Court	36	1.834862	1,737		1,737	190	1,928
Probate Court/Ju	42	2.140673	2,027		2,027	222	2,249
Circuit Court Pr	3	0.152905	145		145	16	161
Clerk	40	2.038736	1,930		1,930	211	2,142
Elections	17	0.866463	820		820	90	910
GIS	2	0.101937	97		97	11	107
Equalization	20	1.019368	965		965	106	1,071
Prosecutor	68	3.465851	3,282		3,282	359	3,641
PA Coop. Reimb.	17	0.866463	820		820	90	910
PA Victim Rights	6	0.305810	290		290	32	321
Register of Deed	20	1.019368	965		965	106	1,071
Public Defender	2	0.101937	97		97	11	107
Sheriff	95	4.841998	4,585		4,585	502	5,087
Court Bailiffs	4	0.203874	193		193	21	214
Jail	18	0.917431	869		869	95	964
Emergency Serv.	12	0.611621	579		579	63	643
Medical Examiner	48	2.446483	2,316		2,316	254	2,570
Veteran Affairs	14	0.713558	676		676	74	750
216 Caseload Asst.	5	0.254842	241		241	26	268
218 Drug Court	18	0.917431	869		869	95	964
221 Health	130	6.625892	6,274		6,274	688	6,961
230 Drug Testing Facility	34	1.732926	1,641		1,641	180	1,821
232 Solid Waste	13	0.662589	627		627	69	696
251 Drain	45	2.293578	2,172		2,172	238	2,410
253 Indigent Def	42	2.140673	2,027		2,027	222	2,249
256 ROD Automat	5	0.254842	241		241	26	268
258 Disaster Cont.	28	1.427115	1,351		1,351	148	1,499
260 Mobile Data	13	0.662589	627		627	69	696
261 Central Disp	65	3.312946	3,137		3,137	344	3,480
266 Law Enforcement	1	0.050968	48		48	5	54
274 Homeland Sec	7	0.356779	338		338	37	375
285 ARP Funds	11	0.560652	531		531	58	589
286 Veterans Affairs	8	0.407747	386		386	42	428
292 C.C. MSC	49	2.497452	2,365		2,365	259	2,624
296 DOA	98	4.994903	4,729		4,729	518	5,247
236 Jail Bldg/In	1	0.050968	48		48	5	54
502 HS Bldg Oper	16	0.815494	772		772	85	857
581 Airport	44	2.242610	2,123		2,123	233	2,356
<b>Schedule .4 Total for Purchasing</b>	<b>1,962</b>	<b>100.000000</b>	<b>94,683</b>		<b>94,683</b>	<b>7,248</b>	<b>101,930</b>

**Lenawee County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2022**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Printing & Purchasing**

Activity - Purchasing

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, 2022**  
**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	10,359.65	18.283255	2,730		2,730		2,730
Printing & Purchasing	159.18	0.280929	42		42		42
Treasurer	116.94	0.206382	31		31	3	34
Building & Grounds	517.35	0.913046	136		136	13	149
Board of Commiss	300.41	0.530179	79		79	7	87
Circuit Court	2,459.02	4.339808	648		648	61	709
District Court	5,014.26	8.849429	1,321		1,321	124	1,446
Friend of Court	3,193.47	5.636003	842		842	79	921
Probate Court	1,546.02	2.728497	407		407	38	446
Circuit Court Pr	860.18	1.518091	227		227	21	248
Clerk	4,587.45	8.096172	1,209		1,209	114	1,322
Equalization	767.78	1.355018	202		202	19	221
Prosecutor	1,630.61	2.877786	430		430	40	470
Register of Deed	326.20	0.575695	86		86	8	94
Sheriff	1,023.62	1.806538	270		270	25	295
Jail	2,914.15	5.143045	768		768	72	840
Medical Examiner	136.72	0.241291	36		36	3	39
Veteran Affairs	688.54	1.215172	181		181	17	199
232 Solid Waste	5.40	0.009530	1		1	0	2
251 Drain	4,967.58	8.767046	1,309		1,309	123	1,432
253 Indigent Def	2,792.23	4.927874	736		736	69	805
261 Central Disp	325.72	0.574848	86		86	8	94
292 C.C. MSC	6,009.92	10.606622	1,584		1,584	149	1,733
293 Vet's Relief	292.97	0.517049	77		77	7	84
296 DOA	2,523.13	4.452952	665		665	63	727
581 Airport	1.43	0.002524	0		0	0	0
Other	3,142.03	5.545219	828		828	78	906
<b>Schedule .4 Total for Copier Service</b>	<b>56,661.96</b>	<b>100.000000</b>	<b>14,932</b>		<b>14,932</b>	<b>1,143</b>	<b>16,075</b>

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, 2022**  
**Schedule .5 - Allocation Summary**  
**For Department Printing & Purchasing**

Receiving Department	Total	Mail Service	Postage A/P	Printing Serv	Central Supply
Insurance	1	0	1	0	0
Administrator	11,055	3,680	26	1,617	589
Information Technology	25,734	2,637	22	35	69
Central Stores	10,950	145	42	0	10,618
Printing & Purchasing	6,004	2,311	2	267	390
Treasurer	5,715	2,831	6	850	709
Building & Grounds	7,983	5,942	105	76	105
Utilities	31	0	31	0	0
Board of Commiss	5,389	4,333	10	210	213
Circuit Court	11,146	3,871	253	1,454	1,218
District Court	27,149	11,031	74	4,664	4,794
Friend of Court	16,330	7,213	11	3,165	2,558
Probate Court	8,911	3,515	56	1,079	1,889
Probate Court/Ju	5,972	2,624	22	723	354
Circuit Court Pr	1,199	0	0	120	670
Clerk	10,665	4,502	8	1,381	1,311
Elections	3,060	501	33	457	1,158
Jury Board	792	0	2	739	51
GIS	1,082	963	1	0	11
Equalization	4,516	1,926	8	666	624
Prosecutor	15,172	8,667	48	1,137	1,209
PA Coop. Reimb.	1,211	0	50	0	251
PA Victim Rights	2,333	963	1	988	60
PA DHS Contract	1	0	1	0	0
PA RHN	439	438	1	0	0
PA Econ Crimes	482	481	1	0	0
Register of Deed	3,382	1,762	13	165	277
Public Defender	1,494	1,387	0	0	0
Cooperative Ext	972	963	10	0	0
Drain at Large	1	0	1	0	0
Soil Conservatin	3	0	3	0	0
Sheriff	27,763	17,849	170	2,352	2,010
St. Liquor Lic.	6	0	6	0	0
Court Bailiffs	1,303	1,088	1	0	0
Jail	28,435	15,360	192	5,039	6,040
Sheriff Animal	953	481	9	459	3
Planning	7	0	7	0	0
Emergency Serv.	1,277	539	1	67	27
Medical Examiner	4,571	780	16	1,064	101
Human Services	12	0	12	0	0
Veteran Affairs	1,592	481	1	0	161
208 Parks	79	53	27	0	0
214 Sobriety	541	534	7	0	0
216 Caseload Asst.	269	0	1	0	0
217 Enhanc Court	231	226	4	0	0
218 Drug Court	1,453	481	8	0	0
221 Health	12,528	0	139	2,918	2,510
230 Drug Testing Facility	2,745	621	6	58	240
232 Solid Waste	842	0	23	121	0
234 Local Emergency	1	0	1	0	0
246 Kiwinas Trail	2	0	2	0	0
251 Drain	7,288	0	20	2,278	1,148

**Lenawee County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2022**  
**Schedule .5 - Allocation Summary**  
**For Department Printing & Purchasing**

Receiving Department	Total	Mail Service	Postage A/P	Printing Serv	Central Supply
252 MCF Millage	8	0	8	0	0
253 Indigent Def	12,981	6,356	32	2,923	616
254 Survey/Renom	13	0	13	0	0
255 Land Bank	7	0	7	0	0
256 ROD Automat	445	0	3	0	174
257 Concealed Pistol	719	477	0	223	19
258 Disaster Cont.	1,499	0	0	0	0
260 Mobile Data	699	0	3	0	0
261 Central Disp	13,127	8,094	76	562	820
262 Comm Corr	49	48	1	0	0
263 Marine Law	137	135	2	0	0
264 Corr Ofc Trng	5	0	5	0	0
266 Law Enforcement	69	0	15	0	0
269 Law Library	13	0	13	0	0
274 Homeland Sec	726	347	4	0	0
280 2nd Road Pat	483	481	1	0	0
285 ARP Funds	596	0	7	0	0
286 Veterans Affairs	585	149	8	0	0
292 C.C. Probate Juvenile	7	0	7	0	0
292 C.C. MSC	7,767	0	145	634	2,632
293 Vet's Relief	629	477	18	0	51
296 DOA	18,726	0	323	9,753	2,675
297 FIA/C.C.	3	0	3	0	0
298 Lilley	4	0	4	0	0
299 Special Proj	2	0	2	0	0
366 Jail Bldg	11	0	11	0	0
459 Loch Erin Co	1	0	1	0	0
236 Jail Bldg/In	135	0	3	79	0
502 HS Bldg Oper	944	0	64	0	23
506 Delq Tax	2	0	2	0	0
547 Equalization	595	530	4	0	61
552 Drain Posey	37	0	37	0	0
553 Swr O&M Riga	31	0	31	0	0
556 Lake Arrowhe	48	0	48	0	0
557 Riga Twp O&M	39	0	39	0	0
558 Sewer Adrain	58	0	58	0	0
559 Sewer Loch	53	0	53	0	0
560 Sewer Wample	54	0	54	0	0
563 Central Len	78	0	78	0	0
564 Water South	37	0	37	0	0
568 Mannor Farms	35	0	35	0	0
573 Sewer Claytn	21	0	21	0	0
574 Sewer Fairfi	34	0	34	0	0
581 Airport	2,739	0	57	284	42
595 Jail Commiss	21	0	21	0	0
639 Drain Equip	80	0	80	0	0
820 Chapter 20 R	1	0	1	0	0
821 Sewer R-W	116	0	116	0	0
824 Drain	24	0	24	0	0
Other	76,964	0	22	43,510	32,527
Direct Bill	0	0	0	0	0

**Lenawee County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2022**  
**Schedule .5 - Allocation Summary**  
**For Department Printing & Purchasing**

Receiving Department	Total	Mail Service	Postage A/P	Printing Serv	Central Supply
Total	422,530	128,275	3,124	92,119	81,006

**Lenawee County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2022**  
**Schedule .5 - Allocation Summary**  
**For Department Printing & Purchasing**

Receiving Department	Purchasing	Copier Service
Insurance	0	0
Administrator	2,413	2,730
Information Technology	22,971	0
Central Stores	145	0
Printing & Purchasing	2,992	42
Treasurer	1,285	34
Building & Grounds	1,606	149
Utilities	0	0
Board of Commiss	536	87
Circuit Court	3,641	709
District Court	5,140	1,446
Friend of Court	2,463	921
Probate Court	1,928	446
Probate Court/Ju	2,249	0
Circuit Court Pr	161	248
Clerk	2,142	1,322
Elections	910	0
Jury Board	0	0
GIS	107	0
Equalization	1,071	221
Prosecutor	3,641	470
PA Coop. Reimb.	910	0
PA Victim Rights	321	0
PA DHS Contract	0	0
PA RHN	0	0
PA Econ Crimes	0	0
Register of Deed	1,071	94
Public Defender	107	0
Cooperative Ext	0	0
Drain at Large	0	0
Soil Conservatin	0	0
Sheriff	5,087	295
St. Liquor Lic.	0	0
Court Bailiffs	214	0
Jail	964	840
Sheriff Animal	0	0
Planning	0	0
Emergency Serv.	643	0
Medical Examiner	2,570	39
Human Services	0	0
Veteran Affairs	750	199
208 Parks	0	0
214 Sobriety	0	0
216 Caseload Asst.	268	0
217 Enhanc Court	0	0
218 Drug Court	964	0
221 Health	6,961	0
230 Drug Testing Facility	1,821	0
232 Solid Waste	696	2
234 Local Emergency	0	0
246 Kiwinas Trail	0	0
251 Drain	2,410	1,432

**Lenawee County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2022**  
**Schedule .5 - Allocation Summary**  
**For Department Printing & Purchasing**

Receiving Department	Purchasing	Copier Service
252 MCF Millage	0	0
253 Indigent Def	2,249	805
254 Survey/Renom	0	0
255 Land Bank	0	0
256 ROD Automat	268	0
257 Concealed Pistol	0	0
258 Disaster Cont.	1,499	0
260 Mobile Data	696	0
261 Central Disp	3,480	94
262 Comm Corr	0	0
263 Marine Law	0	0
264 Corr Ofc Trng	0	0
266 Law Enforcement	54	0
269 Law Library	0	0
274 Homeland Sec	375	0
280 2nd Road Pat	0	0
285 ARP Funds	589	0
286 Veterans Affairs	428	0
292 C.C. Probate Juvenile	0	0
292 C.C. MSC	2,624	1,733
293 Vet's Relief	0	84
296 DOA	5,247	727
297 FIA/C.C.	0	0
298 Lilley	0	0
299 Special Proj	0	0
366 Jail Bldg	0	0
459 Loch Erin Co	0	0
236 Jail Bldg/In	54	0
502 HS Bldg Oper	857	0
506 Delq Tax	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
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	2,356	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	906
Direct Bill	0	0

**Lenawee County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2022**  
**Schedule .5 - Allocation Summary**  
**For Department Printing & Purchasing**

Receiving Department	Purchasing	Copier Service
Total	101,930	16,075

Lenawee County, Michigan  
Cost Allocation Plan  
Based On The Year Ended December 31, 2022  
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, 2022  
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, 2022**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Treasurer**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	510,769			510,769
Inbound Costs:				
Building Depreciation	36,746	12	36,758	
Insurance	2,775	75	2,850	
Administrator	18,729	2,870	21,599	
Information Technology	14,844	974	15,818	
Central Stores	-10	4	-5	
Printing & Purchasing	5,092	623	5,715	
Treasurer		86,010	86,010	
Building & Grounds		27,254	27,254	
Utilities		7,753	7,753	
Total Allocated Additions:	78,177	125,575	203,751	203,751
Total To Be Allocated:	588,946	125,575		714,520

**Lenawee County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2022**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Treasurer**

	Total	G&A	Cash Receipts	General Ledger	Cash Disbursemt
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	285,619	9,128	140,186	41,872	27,947
FRINGE BENEFITS	161,403	5,165	79,216	23,662	15,785
<b>Other Expense &amp; Cost</b>					
Supplies	1,370	44	672	201	134
Other Services	6,181	198	3,033	906	605
Postage	7,432	0	0	0	0
Contract Services	11,990	0	0	0	0
Tax Tribunal	36,774	0	0	0	0
Bank Service Charge	0	0	0	0	0
<b>Departmental Total</b>					
Expenditures Per Financial Statement	510,769				
<b>Deductions</b>					
*Total Disallowed Costs	0	0	0	0	0
<b>Functional Cost</b>					
Functional Cost	510,769	14,535	223,107	66,641	44,471
<b>Allocation Step 1</b>					
Inbound - All Others	78,177	2,502	38,369	11,461	7,646
Reallocate Admin Costs		(17,037)	7,075	2,711	1,811
Unallocated Costs	(185,654)	0	0	0	0
1st Allocation	403,291	0	268,551	80,812	53,928
<b>Allocation Step 2</b>					
Inbound - Treasurer	86,010	0	0	0	0
Inbound - All Others	39,565	1,266	19,419	5,800	3,869
Reallocate Admin Costs		(1,266)	526	201	135
Unallocated Costs	(95,624)	0	0	0	0
2nd Allocation	29,950	0	19,945	6,001	4,004
<b>Total For Treasurer</b>					
Schedule .3 Total	433,241	0	288,497	86,813	57,931

**Lenawee County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2022**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Treasurer**

General Gov't\*\*

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<b>Wages &amp; Benefits</b>	
SALARIES & WAGES	66,486
FRINGE BENEFITS	37,575
<b>Other Expense &amp; Cost</b>	
Supplies	319
Other Services	1,439
Postage	7,432
Contract Services	11,990
Tax Tribunal	36,774
Bank Service Charge	0
<b>Departmental Total</b>	
Expenditures Per Financial Statement	
<b>Deductions</b>	
*Total Disallowed Costs	0
Functional Cost	162,015
<b>Allocation Step 1</b>	
Inbound - All Others	18,200
Reallocate Admin Costs	5,440
Unallocated Costs	(185,654)
1st Allocation	0
<b>Allocation Step 2</b>	
Inbound - Treasurer	86,010
Inbound - All Others	9,211
Reallocate Admin Costs	404
Unallocated Costs	(95,624)
2nd Allocation	0
<b>Total For Treasurer</b>	
Schedule .3 Total	0

**Lenawee County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2022**  
**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	2	0.020313	55		55		55
Administrator	57	0.578915	1,555		1,555		1,555
Information Technology	22	0.223441	600		600		600
Central Stores	40	0.406256	1,091		1,091		1,091
Treasurer	3,076	31.241116	83,899		83,899		83,899
Building & Grounds	8	0.081251	218		218	24	242
Circuit Court	38	0.385944	1,036		1,036	114	1,150
District Court	189	1.919561	5,155		5,155	567	5,722
Friend of Court	262	2.660979	7,146		7,146	786	7,932
Probate Court	73	0.741418	1,991		1,991	219	2,210
Probate Court/Ju	54	0.548446	1,473		1,473	162	1,635
Clerk	243	2.468007	6,628		6,628	729	7,357
Elections	4	0.040626	109		109	12	121
GIS	14	0.142190	382		382	42	424
Equalization	2	0.020313	55		55	6	61
Prosecutor	155	1.574243	4,228		4,228	465	4,693
PA Coop. Reimb.	12	0.121877	327		327	36	363
PA Victim Rights	5	0.050782	136		136	15	151
PA RHN	5	0.050782	136		136	15	151
PA Econ Crimes	15	0.152346	409		409	45	454
Register of Deed	496	5.037579	13,528		13,528	1,488	15,016
Public Defender	287	2.914889	7,828		7,828	861	8,689
Sheriff	67	0.680479	1,827		1,827	201	2,028
St. Liquor Lic.	4	0.040626	109		109	12	121
Jail	47	0.477351	1,282		1,282	141	1,423
Sheriff Animal	240	2.437538	6,546		6,546	720	7,266
Emergency Serv.	2	0.020313	55		55	6	61
Medical Examiner	41	0.416413	1,118		1,118	123	1,241
Veteran Affairs	1	0.010156	27		27	3	30
201 County Road	28	0.284379	764		764	84	848
208 Parks	9	0.091408	245		245	27	272
214 Sobriety	184	1.868779	5,019		5,019	552	5,571
216 Caseload Asst.	2	0.020313	55		55	6	61
217 Enhanc Court	10	0.101564	273		273	30	303
218 Drug Court	22	0.223441	600		600	66	666
221 Health	328	3.331302	8,946		8,946	984	9,930
223 Lenawee Tran	29	0.294536	791		791	87	878
230 Drug Testing Facility	121	1.228925	3,300		3,300	363	3,663
232 Solid Waste	11	0.111720	300		300	33	333
246 Kiwinas Trail	1	0.010156	27		27	3	30
251 Drain	65	0.660167	1,773		1,773	195	1,968
252 MCF Millage	39	0.396100	1,064		1,064	117	1,181
253 Indigent Def	3	0.030469	82		82	9	91
254 Survey/Renom	2	0.020313	55		55	6	61
255 Land Bank	6	0.060938	164		164	18	182
256 ROD Automat	247	2.508633	6,737		6,737	741	7,478
257 Concealed Pistol	239	2.427382	6,519		6,519	717	7,236
258 Disaster Cont.	13	0.132033	355		355	39	394
261 Central Disp	98	0.995328	2,673		2,673	294	2,967
262 Comm Corr	27	0.274223	736		736	81	817
263 Marine Law	4	0.040626	109		109	12	121
264 Corr Ofc Trng	14	0.142190	382		382	42	424

**Lenawee County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2022**  
**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
265 Drug Forfeit	1	0.010156	27		27	3	30
266 Law Enforcement	2	0.020313	55		55	6	61
274 Homeland Sec	16	0.162503	436		436	48	484
280 2nd Road Pat	6	0.060938	164		164	18	182
286 Veterans Affairs	6	0.060938	164		164	18	182
287 Housing Rehb	4	0.040626	109		109	12	121
292 C.C. Probate Juvenile	4	0.040626	109		109	12	121
292 C.C. MSC	96	0.975015	2,618		2,618	288	2,906
293 Vet's Relief	10	0.101564	273		273	30	303
296 DOA	110	1.117205	3,000		3,000	330	3,330
297 FIA/C.C.	6	0.060938	164		164	18	182
299 Special Proj	21	0.213285	573		573	63	636
361 RWSS Plt Exp	4	0.040626	109		109	12	121
363 Cnrtl Len Sw	2	0.020313	55		55	6	61
366 Jail Bldg	78	0.792200	2,127		2,127	234	2,361
459 Loch Erin Co	23	0.233597	627		627	69	696
236 Jail Bldg/In	129	1.310177	3,519		3,519	387	3,905
512 Med Care Fac	50	0.507820	1,364		1,364	150	1,514
502 HS Bldg Oper	113	1.147674	3,082		3,082	339	3,421
516 Delq Tax Rev	1,122	11.395491	30,603		30,603	3,368	33,971
547 Equalization	15	0.152346	409		409	45	454
552 Drain Posey	20	0.203128	545		545	60	605
553 Swr O&M Riga	53	0.538290	1,446		1,446	159	1,604
556 Lake Arrowhe	53	0.538290	1,446		1,446	159	1,604
557 Riga Twp O&M	53	0.538290	1,446		1,446	159	1,604
558 Sewer Adrain	11	0.111720	300		300	33	333
559 Sewer Loch	27	0.274223	736		736	81	817
560 Sewer Wample	26	0.264067	709		709	78	787
563 Central Len	236	2.396912	6,437		6,437	708	7,145
564 Water South	13	0.132033	355		355	39	394
568 Mannor Farms	52	0.528133	1,418		1,418	156	1,574
573 Sewer Claytn	11	0.111720	300		300	33	333
574 Sewer Fairfi	12	0.121877	327		327	36	363
581 Airport	145	1.472679	3,955		3,955	435	4,390
595 Jail Commiss	23	0.233597	627		627	69	696
639 Drain Equip	13	0.132033	355		355	39	394
801 Drain	39	0.396100	1,064		1,064	117	1,181
820 Chapter 20 R	40	0.406256	1,091		1,091	120	1,211
821 Sewer R-W	44	0.446882	1,200		1,200	132	1,332
841 Lake Level	14	0.142190	382		382	42	424
Other	180	1.828154	4,910		4,910	540	5,449
<b>Schedule .4 Total for Cash Receipts</b>	<b>9,846</b>	<b>100.000000</b>	<b>268,551</b>		<b>268,551</b>	<b>19,945</b>	<b>288,497</b>

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, 2022**  
**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	0.012816	10		10		10
Administrator	405	1.730104	1,398		1,398		1,398
Information Technology	357	1.525054	1,232		1,232		1,232
Central Stores	535	2.285446	1,847		1,847		1,847
Printing & Purchasing	348	1.486608	1,201		1,201		1,201
Treasurer	560	2.392242	1,933		1,933		1,933
Building & Grounds	433	1.849716	1,495		1,495	123	1,617
Utilities	24	0.102525	83		83	7	90
Board of Commiss	317	1.354180	1,094		1,094	90	1,184
Circuit Court	428	1.828357	1,478		1,478	121	1,599
District Court	570	2.434961	1,968		1,968	161	2,129
Friend of Court	434	1.853988	1,498		1,498	123	1,621
Probate Court	389	1.661754	1,343		1,343	110	1,453
Probate Court/Ju	298	1.273015	1,029		1,029	84	1,113
Circuit Court Pr	29	0.123884	100		100	8	108
Clerk	384	1.640395	1,326		1,326	109	1,434
Elections	257	1.097868	887		887	73	960
Jury Board	3	0.012816	10		10	1	11
GIS	268	1.144859	925		925	76	1,001
Equalization	337	1.439617	1,163		1,163	95	1,259
Prosecutor	408	1.742919	1,409		1,409	115	1,524
PA Coop. Reimb.	251	1.072237	867		867	71	938
PA Victim Rights	244	1.042334	842		842	69	911
PA DHS Contract	1	0.004272	3		3	0	4
PA RHN	162	0.692042	559		559	46	605
PA Econ Crimes	233	0.995344	804		804	66	870
Register of Deed	357	1.525054	1,232		1,232	101	1,333
Public Defender	266	1.136315	918		918	75	994
Cooperative Ext	251	1.072237	867		867	71	938
Sheriff	850	3.631082	2,934		2,934	241	3,175
St. Liquor Lic.	46	0.196506	159		159	13	172
Court Bailiffs	395	1.687385	1,364		1,364	112	1,475
Jail	811	3.464479	2,800		2,800	230	3,029
Sheriff Animal	249	1.063693	860		860	70	930
Emergency Serv.	269	1.149131	929		929	76	1,005
Medical Examiner	422	1.802725	1,457		1,457	119	1,576
Veteran Affairs	298	1.273015	1,029		1,029	84	1,113
201 County Road	144	0.615148	497		497	41	538
208 Parks	78	0.333205	269		269	22	291
211 AG Committee	1	0.004272	3		3	0	4
214 Sobriety	324	1.384083	1,118		1,118	92	1,210
217 Enhanc Court	191	0.815925	659		659	54	713
218 Drug Court	397	1.695929	1,370		1,370	112	1,483
221 Health	1,536	6.561576	5,304		5,304	439	5,742
223 Lenawee Tran	180	0.768935	621		621	51	672
230 Drug Testing Facility	200	0.854372	690		690	57	747
232 Solid Waste	20	0.085437	69		69	6	75
245 MCF Pub Impv	7	0.029903	24		24	2	26
246 Kiwinas Trail	7	0.029903	24		24	2	26
251 Drain	545	2.328164	1,881		1,881	154	2,036
252 MCF Millage	29	0.123884	100		100	8	108
253 Indigent Def	507	2.165834	1,750		1,750	143	1,894

**Lenawee County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2022**  
**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
254 Survey/Renom	2	0.008544	7		7	1	7
255 Land Bank	9	0.038447	31		31	3	34
256 ROD Automat	19	0.081165	66		66	5	71
257 Concealed Pistol	275	1.174762	949		949	78	1,027
258 Disaster Cont.	18	0.076894	62		62	5	67
260 Mobile Data	5	0.021359	17		17	1	19
261 Central Disp	640	2.733991	2,209		2,209	181	2,391
262 Comm Corr	97	0.414371	335		335	27	362
263 Marine Law	60	0.256312	207		207	17	224
264 Corr Ofc Trng	33	0.140971	114		114	9	123
265 Drug Forfeit	20	0.085437	69		69	6	75
266 Law Enforcement	1	0.004272	3		3	0	4
269 Law Library	38	0.162331	131		131	11	142
274 Homeland Sec	152	0.649323	525		525	43	568
280 2nd Road Pat	245	1.046606	846		846	69	915
285 ARP Funds	18	0.076894	62		62	5	67
286 Veterans Affairs	236	1.008159	815		815	67	881
287 Housing Rehb	12	0.051262	41		41	3	45
292 C.C. Probate Juvenile	269	1.149131	929		929	76	1,005
292 C.C. MSC	564	2.409330	1,947		1,947	160	2,107
293 Vet's Relief	312	1.332821	1,077		1,077	88	1,165
296 DOA	1,101	4.703319	3,801		3,801	312	4,113
297 FIA/C.C.	9	0.038447	31		31	3	34
298 Lilley	43	0.183690	148		148	12	161
299 Special Proj	9	0.038447	31		31	3	34
301 Gen Debt Serv	13	0.055534	45		45	4	48
355 Cambridge/Fr	12	0.051262	41		41	3	45
361 RWSS Plt Exp	17	0.072622	59		59	5	63
363 Cntrl Len Sw	21	0.089709	72		72	6	78
364 South Shore	10	0.042719	35		35	3	37
366 Jail Bldg	130	0.555342	449		449	37	485
401 General	4	0.017087	14		14	1	15
458 Adrian Twp	10	0.042719	35		35	3	37
459 Loch Erin Co	23	0.098253	79		79	6	86
466 Jail Bldg Co	10	0.042719	35		35	3	37
236 Jail Bldg/In	12	0.051262	41		41	3	45
475 Wampers	10	0.042719	35		35	3	37
512 Med Care Fac	6	0.025631	21		21	2	22
502 HS Bldg Oper	498	2.127387	1,719		1,719	141	1,860
506 Delq Tax	15	0.064078	52		52	4	56
516 Delq Tax Rev	145	0.619420	501		501	41	542
547 Equalization	247	1.055150	853		853	70	923
552 Drain Posey	44	0.187962	152		152	12	164
553 Swr O&M Riga	56	0.239224	193		193	16	209
556 Lake Arrowhe	57	0.243496	197		197	16	213
557 Riga Twp O&M	62	0.264855	214		214	17	232
558 Sewer Adrain	50	0.213593	173		173	14	187
559 Sewer Loch	53	0.226409	183		183	15	198
560 Sewer Wample	91	0.388739	314		314	26	340
561 Hayes State Park	2	0.008544	7		7	1	7
563 Central Len	138	0.589517	476		476	39	515
564 Water South	59	0.252040	204		204	17	220

**Lenawee County, Michigan  
Cost Allocation Plan  
Based On The Year Ended December 31, 2022  
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
568 Mannor Farms	58	0.247768	200		200	16	217
573 Sewer Claytn	56	0.239224	193		193	16	209
574 Sewer Fairfi	59	0.252040	204		204	17	220
581 Airport	410	1.751463	1,415		1,415	116	1,531
595 Jail Commiss	24	0.102525	83		83	7	90
597 Bus. Loan	12	0.051262	41		41	3	45
639 Drain Equip	48	0.205049	166		166	14	179
801 Drain	178	0.760391	614		614	50	665
802 Revolving Drain	3	0.012816	10		10	1	11
804 Drain Revol	61	0.260584	211		211	17	228
820 Chapter 20 R	42	0.179418	145		145	12	157
821 Sewer R-W	68	0.290487	235		235	19	254
823 Drain	6	0.025631	21		21	2	22
824 Drain	28	0.119612	97		97	8	105
841 Lake Level	103	0.440002	356		356	29	385
Other	213	0.909906	735		735	60	796
<b>Schedule .4 Total for General Ledger</b>	<b>23,409</b>	<b>100.000000</b>	<b>80,812</b>		<b>80,812</b>	<b>6,001</b>	<b>86,813</b>

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, 2022**  
**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	5	0.040064	22		22		22
Administrator	199	1.594551	860		860		860
Information Technology	404	3.237179	1,746		1,746		1,746
Central Stores	280	2.243590	1,210		1,210		1,210
Printing & Purchasing	59	0.472756	255		255		255
Treasurer	41	0.328526	177		177		177
Building & Grounds	435	3.485577	1,880		1,880	152	2,031
Utilities	324	2.596154	1,400		1,400	113	1,513
Board of Commiss	39	0.312500	169		169	14	182
Circuit Court	151	1.209936	652		652	53	705
District Court	146	1.169872	631		631	51	682
Friend of Court	68	0.544872	294		294	24	318
Probate Court	140	1.121795	605		605	49	654
Probate Court/Ju	91	0.729167	393		393	32	425
Circuit Court Pr	5	0.040064	22		22	2	23
Clerk	47	0.376603	203		203	16	219
Elections	65	0.520833	281		281	23	303
Jury Board	6	0.048077	26		26	2	28
GIS	10	0.080128	43		43	3	47
Equalization	49	0.392628	212		212	17	229
Prosecutor	154	1.233974	665		665	54	719
PA Coop. Reimb.	109	0.873397	471		471	38	509
PA Victim Rights	6	0.048077	26		26	2	28
PA DHS Contract	2	0.016026	9		9	1	9
PA RHN	1	0.008013	4		4	0	5
PA Econ Crimes	1	0.008013	4		4	0	5
Register of Deed	36	0.288462	156		156	12	168
Public Defender	89	0.713141	385		385	31	416
Surveyor	1	0.008013	4		4	0	5
Cooperative Ext	19	0.152244	82		82	7	89
Drain at Large	1	0.008013	4		4	0	5
Soil Conservatin	6	0.048077	26		26	2	28
Sheriff	554	4.439103	2,394		2,394	193	2,587
St. Liquor Lic.	7	0.056090	30		30	2	33
Court Bailiffs	31	0.248397	134		134	11	145
Jail	520	4.166667	2,247		2,247	181	2,428
Sheriff Animal	30	0.240385	130		130	10	140
Planning	11	0.088141	48		48	4	51
Emergency Serv.	55	0.440705	238		238	19	257
Transportation	4	0.032051	17		17	1	19
Medical Examiner	147	1.177885	635		635	51	686
Human Services	17	0.136218	73		73	6	79
Veteran Affairs	33	0.264423	143		143	11	154
Appro. NCA	4	0.032051	17		17	1	19
208 Parks	121	0.969551	523		523	42	565
214 Sobriety	43	0.344551	186		186	15	201
216 Caseload Asst.	4	0.032051	17		17	1	19
217 Enhanc Court	27	0.216346	117		117	9	126
218 Drug Court	77	0.616987	333		333	27	359
221 Health	2,174	17.419869	9,396		9,396	761	10,157
223 Lenawee Tran	17	0.136218	73		73	6	79
230 Drug Testing Facility	65	0.520833	281		281	23	303

**Lenawee County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2022**  
**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
232 Solid Waste	76	0.608974	328		328	26	355
234 Local Emergency	1	0.008013	4		4	0	5
246 Kiwinas Trail	7	0.056090	30		30	2	33
251 Drain	110	0.881410	475		475	38	514
252 MCF Millage	16	0.128205	69		69	6	75
253 Indigent Def	177	1.418269	765		765	62	826
254 Survey/Renom	20	0.160256	86		86	7	93
255 Land Bank	77	0.616987	333		333	27	359
256 ROD Automat	10	0.080128	43		43	3	47
257 Concealed Pistol	1	0.008013	4		4	0	5
258 Disaster Cont.	32	0.256410	138		138	11	149
260 Mobile Data	14	0.112179	60		60	5	65
261 Central Disp	286	2.291667	1,236		1,236	100	1,335
262 Comm Corr	9	0.072115	39		39	3	42
263 Marine Law	18	0.144231	78		78	6	84
264 Corr Ofc Trng	22	0.176282	95		95	8	103
266 Law Enforcement	44	0.352564	190		190	15	205
269 Law Library	25	0.200321	108		108	9	117
274 Homeland Sec	13	0.104167	56		56	4	61
280 2nd Road Pat	21	0.168269	91		91	7	98
285 ARP Funds	19	0.152244	82		82	7	89
286 Veterans Affairs	27	0.216346	117		117	9	126
287 Housing Rehb	7	0.056090	30		30	2	33
292 C.C. Probate Juvenile	52	0.416667	225		225	18	243
292 C.C. MSC	646	5.176282	2,791		2,791	225	3,017
293 Vet's Relief	30	0.240385	130		130	10	140
296 DOA	1,199	9.607372	5,181		5,181	418	5,599
297 FIA/C.C.	18	0.144231	78		78	6	84
298 Lilley	7	0.056090	30		30	2	33
299 Special Proj	28	0.224359	121		121	10	131
366 Jail Bldg	34	0.272436	147		147	12	159
459 Loch Erin Co	1	0.008013	4		4	0	5
236 Jail Bldg/ln	17	0.136218	73		73	6	79
512 Med Care Fac	62	0.496795	268		268	22	289
502 HS Bldg Oper	329	2.636218	1,422		1,422	115	1,536
506 Delq Tax	26	0.208333	112		112	9	121
547 Equalization	37	0.296474	160		160	13	173
552 Drain Posey	69	0.552885	298		298	24	322
553 Swr O&M Riga	61	0.488782	264		264	21	285
556 Lake Arrowhe	90	0.721154	389		389	31	420
557 Riga Twp O&M	90	0.721154	389		389	31	420
558 Sewer Adrain	140	1.121795	605		605	49	654
559 Sewer Loch	120	0.961538	519		519	42	560
560 Sewer Wample	202	1.618590	873		873	70	943
561 Hayes State Park	1	0.008013	4		4	0	5
563 Central Len	241	1.931090	1,041		1,041	84	1,125
564 Water South	85	0.681090	367		367	30	397
568 Mannor Farms	82	0.657051	354		354	29	383
573 Sewer Claytn	39	0.312500	169		169	14	182
574 Sewer Fairfi	68	0.544872	294		294	24	318
581 Airport	270	2.163462	1,167		1,167	94	1,261
595 Jail Commiss	63	0.504808	272		272	22	294

**Lenawee County, Michigan  
Cost Allocation Plan  
Based On The Year Ended December 31, 2022  
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
639 Drain Equip	105	0.841346	454		454	37	490
820 Chapter 20 R	2	0.016026	9		9	1	9
821 Sewer R-W	227	1.818910	981		981	79	1,060
824 Drain	23	0.184295	99		99	8	107
Other	54	0.432692	233		233	19	252
<b>Schedule .4 Total for Cash Disbursemt</b>	<b>12,480</b>	<b>100.000000</b>	<b>53,928</b>		<b>53,928</b>	<b>4,004</b>	<b>57,931</b>

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, 2022**  
**Schedule .5 - Allocation Summary**  
**For Department Treasurer**

Receiving Department	Total	Cash Receipts	General Ledger	Cash Disbursemt
Insurance	86	55	10	22
Administrator	3,813	1,555	1,398	860
Information Technology	3,578	600	1,232	1,746
Central Stores	4,148	1,091	1,847	1,210
Printing & Purchasing	1,456	0	1,201	255
Treasurer	86,010	83,899	1,933	177
Building & Grounds	3,891	242	1,617	2,031
Utilities	1,603	0	90	1,513
Board of Commiss	1,366	0	1,184	182
Circuit Court	3,454	1,150	1,599	705
District Court	8,533	5,722	2,129	682
Friend of Court	9,871	7,932	1,621	318
Probate Court	4,317	2,210	1,453	654
Probate Court/Ju	3,173	1,635	1,113	425
Circuit Court Pr	132	0	108	23
Clerk	9,010	7,357	1,434	219
Elections	1,385	121	960	303
Jury Board	39	0	11	28
GIS	1,471	424	1,001	47
Equalization	1,548	61	1,259	229
Prosecutor	6,936	4,693	1,524	719
PA Coop. Reimb.	1,810	363	938	509
PA Victim Rights	1,091	151	911	28
PA DHS Contract	13	0	4	9
PA RHN	761	151	605	5
PA Econ Crimes	1,329	454	870	5
Register of Deed	16,518	15,016	1,333	168
Public Defender	10,098	8,689	994	416
Surveyor	5	0	0	5
Cooperative Ext	1,026	0	938	89
Drain at Large	5	0	0	5
Soil Conservatin	28	0	0	28
Sheriff	7,790	2,028	3,175	2,587
St. Liquor Lic.	325	121	172	33
Court Bailiffs	1,620	0	1,475	145
Jail	6,880	1,423	3,029	2,428
Sheriff Animal	8,336	7,266	930	140
Planning	51	0	0	51
Emergency Serv.	1,322	61	1,005	257
Transportation	19	0	0	19
Medical Examiner	3,504	1,241	1,576	686
Human Services	79	0	0	79
Veteran Affairs	1,297	30	1,113	154
Appro. NCA	19	0	0	19
201 County Road	1,386	848	538	0
208 Parks	1,129	272	291	565
211 AG Committee	4	0	4	0
214 Sobriety	6,981	5,571	1,210	201
216 Caseload Asst.	79	61	0	19
217 Enhanc Court	1,142	303	713	126
218 Drug Court	2,508	666	1,483	359
221 Health	25,829	9,930	5,742	10,157

**Lenawee County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2022**  
**Schedule .5 - Allocation Summary**  
**For Department Treasurer**

Receiving Department	Total	Cash Receipts	General Ledger	Cash Disbursemt
223 Lenawee Tran	1,630	878	672	79
230 Drug Testing Facility	4,714	3,663	747	303
232 Solid Waste	763	333	75	355
234 Local Emergency	5	0	0	5
245 MCF Pub Impv	26	0	26	0
246 Kiwinas Trail	89	30	26	33
251 Drain	4,517	1,968	2,036	514
252 MCF Millage	1,364	1,181	108	75
253 Indigent Def	2,811	91	1,894	826
254 Survey/Renom	161	61	7	93
255 Land Bank	575	182	34	359
256 ROD Automat	7,595	7,478	71	47
257 Concealed Pistol	8,267	7,236	1,027	5
258 Disaster Cont.	610	394	67	149
260 Mobile Data	84	0	19	65
261 Central Disp	6,693	2,967	2,391	1,335
262 Comm Corr	1,222	817	362	42
263 Marine Law	429	121	224	84
264 Corr Ofc Trng	650	424	123	103
265 Drug Forfeit	105	30	75	0
266 Law Enforcement	270	61	4	205
269 Law Library	259	0	142	117
274 Homeland Sec	1,113	484	568	61
280 2nd Road Pat	1,195	182	915	98
285 ARP Funds	156	0	67	89
286 Veterans Affairs	1,189	182	881	126
287 Housing Rehb	199	121	45	33
292 C.C. Probate Juvenile	1,369	121	1,005	243
292 C.C. MSC	8,030	2,906	2,107	3,017
293 Vet's Relief	1,608	303	1,165	140
296 DOA	13,041	3,330	4,113	5,599
297 FIA/C.C.	299	182	34	84
298 Lilley	193	0	161	33
299 Special Proj	800	636	34	131
301 Gen Debt Serv	48	0	48	0
355 Cambridge/Fr	45	0	45	0
361 RWSS Plt Exp	185	121	63	0
363 Cnrtl Len Sw	139	61	78	0
364 South Shore	37	0	37	0
366 Jail Bldg	3,006	2,361	485	159
401 General	15	0	15	0
458 Adrian Twp	37	0	37	0
459 Loch Erin Co	787	696	86	5
466 Jail Bldg Co	37	0	37	0
236 Jail Bldg/In	4,030	3,905	45	79
475 Wamplers	37	0	37	0
512 Med Care Fac	1,825	1,514	22	289
502 HS Bldg Oper	6,817	3,421	1,860	1,536
506 Delq Tax	177	0	56	121
516 Delq Tax Rev	34,513	33,971	542	0
547 Equalization	1,549	454	923	173
552 Drain Posey	1,092	605	164	322

**Lenawee County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2022**  
**Schedule .5 - Allocation Summary**  
**For Department Treasurer**

Receiving Department	Total	Cash Receipts	General Ledger	Cash Disbursemt
553 Swr O&M Riga	2,098	1,604	209	285
556 Lake Arrowhe	2,238	1,604	213	420
557 Riga Twp O&M	2,256	1,604	232	420
558 Sewer Adrain	1,173	333	187	654
559 Sewer Loch	1,576	817	198	560
560 Sewer Wample	2,070	787	340	943
561 Hayes State Park	12	0	7	5
563 Central Len	8,786	7,145	515	1,125
564 Water South	1,011	394	220	397
568 Mannor Farms	2,174	1,574	217	383
573 Sewer Claytn	724	333	209	182
574 Sewer Fairfi	901	363	220	318
581 Airport	7,182	4,390	1,531	1,261
595 Jail Commiss	1,080	696	90	294
597 Bus. Loan	45	0	45	0
639 Drain Equip	1,063	394	179	490
801 Drain	1,845	1,181	665	0
802 Revolving Drain	11	0	11	0
804 Drain Revol	228	0	228	0
820 Chapter 20 R	1,377	1,211	157	9
821 Sewer R-W	2,646	1,332	254	1,060
823 Drain	22	0	22	0
824 Drain	212	0	105	107
841 Lake Level	809	424	385	0
Other	6,497	5,449	796	252
Direct Bill	0	0	0	0
<b>Total</b>	<b>433,241</b>	<b>288,497</b>	<b>86,813</b>	<b>57,931</b>

Lenawee County, Michigan  
Cost Allocation Plan  
Based On The Year Ended December 31, 2022  
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, 2022**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Building & Grounds**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	837,965			837,965
Cost Adjustments:				
Building Security	87,597			
Refunds/Reimb	-8,948			
Total Departmental Cost Adjustments:	78,649			78,649
Inbound Costs:				
Building Depreciation	25,286	276	25,562	
Equipment Depr. / Expendable Equipment	42,471	169	42,640	
Insurance	10,465	123	10,587	
Administrator	16,996	5,687	22,683	
Information Technology	33,245	2,358	35,603	
Central Stores	-43	20	-23	
Printing & Purchasing	7,276	707	7,983	
Treasurer	3,593	298	3,891	
Building & Grounds		109,487	109,487	
Utilities		36,136	36,136	
Total Allocated Additions:	139,288	155,261	294,549	294,549
Total To Be Allocated:	1,055,902	155,261		1,211,163

**Lenawee County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2022**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Building & Grounds**

	Total	G&A	Specific Maint	Court House	Judicial Bldg
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	422,190	95,463	18,305	50,823	101,646
FRINGE BENEFITS	232,930	52,665	10,109	28,045	56,090
<b>Other Expense &amp; Cost</b>					
Supplies	2,011	455	87	242	485
Building Supplies	38,820	0	0	7,927	15,859
Service Contracts	60,226	0	0	13,381	16,457
Refuse	6,718	0	0	1,107	2,214
Building Repair	52,164	0	0	10,127	23,525
Vehicle Expense	9,267	2,095	402	1,116	2,231
Operating Expenses	13,639	0	0	2,248	4,495
Grounds Maintenance	0	0	0	0	0
<b>Departmental Total</b>					
Expenditures Per Financial Statement	837,965				
<b>Deductions</b>					
*Total Disallowed Costs	0	0	0	0	0
<b>Cost Adjustments</b>					
Building Security	87,597	0	0	0	59,347
Refunds/Reimb	(8,948)	(8,948)	0	0	0
<b>Functional Cost</b>					
	916,614	141,730	28,903	115,016	282,349
<b>Allocation Step 1</b>					
Inbound - Building Depreciation: Annex	6,085	0	0	1,003	2,005
Inbound - All Others	133,203	30,117	5,781	16,038	32,076
Reallocate Admin Costs		(171,847)	6,410	25,519	62,655
Unallocated Costs	0	0	0	0	0
1st Allocation	1,055,902	0	41,094	157,576	379,085
<b>Allocation Step 2</b>					
Inbound - Building Depreciation: Annex	230	0	0	38	76
Inbound - Building & Grounds: Annex	33,941	0	0	5,593	11,186
Inbound - All Others	121,089	27,378	5,255	14,579	29,161
Reallocate Admin Costs		(27,378)	1,021	4,066	9,982
Unallocated Costs	0	0	0	0	0
2nd Allocation	155,261	0	6,276	24,275	50,405
<b>Total For Building &amp; Grounds</b>					
Schedule .3 Total	1,211,163	0	47,370	181,851	429,490

**Lenawee County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2022**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Building & Grounds**

	Phy Resources	Jail	Robertson Bldg	Sheriff	Annex
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	35,970	59,570	6,986	31,804	21,623
FRINGE BENEFITS	19,846	32,866	3,843	17,540	11,926
<b>Other Expense &amp; Cost</b>					
Supplies	171	284	33	151	103
Building Supplies	5,609	0	1,091	4,961	3,373
Service Contracts	5,143	7,771	1,796	7,341	7,951
Refuse	783	1,298	152	693	471
Building Repair	8,772	2,003	553	4,901	2,283
Vehicle Expense	790	1,308	153	698	474
Operating Expenses	1,590	2,634	310	1,406	956
Grounds Maintenance	0	0	0	0	0
<b>Departmental Total</b>					
<b>Expenditures Per Financial Statement</b>					
<b>Deductions</b>					
*Total Disallowed Costs	0	0	0	0	0
<b>Cost Adjustments</b>					
Building Security	0	0	0	0	28,250
Refunds/Reimb	0	0	0	0	0
<b>Functional Cost</b>	<b>78,674</b>	<b>107,734</b>	<b>14,917</b>	<b>69,495</b>	<b>77,410</b>
<b>Allocation Step 1</b>					
Inbound - Building Depreciation: Annex	710	1,175	138	627	427
Inbound - All Others	11,349	18,795	2,198	10,030	6,820
Reallocate Admin Costs	17,460	23,904	3,317	15,415	17,168
Unallocated Costs	0	0	0	0	0
1st Allocation	108,192	151,608	20,569	95,567	101,824
<b>Allocation Step 2</b>					
Inbound - Building Depreciation: Annex	27	45	5	24	16
Inbound - Building & Grounds: Annex	3,958	6,556	769	3,500	2,380
Inbound - All Others	10,316	17,086	1,997	9,118	6,199
Reallocate Admin Costs	2,782	3,808	528	2,456	2,735
Unallocated Costs	0	0	0	0	0
2nd Allocation	17,083	27,494	3,300	15,097	11,330
<b>Total For Building &amp; Grounds</b>					
Schedule .3 Total	125,276	179,102	23,869	110,665	113,154

**Lenawee County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2022**  
**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	386
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	386
Allocation Step 1	
Inbound - Building Depreciation: Annex	0
Inbound - All Others	0
Reallocate Admin Costs	0
Unallocated Costs	0
1st Allocation	386
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	386

**Lenawee County, Michigan  
Cost Allocation Plan  
Based On The Year Ended December 31, 2022  
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	40,988		40,988	6,260	47,248
232 Solid Waste	2.00	0.257400	106		106	16	122
Schedule .4 Total for Specific Maint	777.00	100.000000	41,094		41,094	6,276	47,370

Allocation Basis: Number of hours by location

Allocation Source: Job log

**Lenawee County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2022**  
**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	3,588	24.587131	38,743		38,743		38,743
Treasurer	2,524	17.295964	27,254		27,254		27,254
Board of Commiss	3,863	26.471597	41,713		41,713	11,057	52,770
GIS	858	5.879531	9,265		9,265	2,456	11,721
Equalization	1,717	11.765915	18,540		18,540	4,915	23,455
Register of Deed	1,571	10.765435	16,964		16,964	4,497	21,460
547 Equalization	472	3.234427	5,097		5,097	1,351	6,448
<b>Schedule .4 Total for Court House</b>	<b>14,593</b>	<b>100.000000</b>	<b>157,576</b>		<b>157,576</b>	<b>24,275</b>	<b>181,851</b>

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds

**Lenawee County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2022**  
**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	5,098		5,098		5,098
Circuit Court	7,955	18.866806	71,521		71,521	9,639	81,161
District Court	10,994	26.074376	98,844		98,844	13,322	112,166
Friend of Court	5,439	12.899630	48,901		48,901	6,591	55,491
Probate Court	7,567	17.946590	68,033		68,033	9,169	77,202
Probate Court/Ju	2,588	6.137938	23,268		23,268	3,136	26,404
Circuit Court Pr	1,362	3.230244	12,245		12,245	1,650	13,896
Clerk	2,143	5.082535	19,267		19,267	2,597	21,864
Prosecutor	2,669	6.330045	23,996		23,996	3,234	27,230
PA Victim Rights	297	0.704392	2,670		2,670	360	3,030
PA RHN	135	0.320178	1,214		1,214	164	1,377
PA Econ Crimes	148	0.351010	1,331		1,331	179	1,510
Sheriff	300	0.711507	2,697		2,697	364	3,061
<b>Schedule .4 Total for Judicial Bldg</b>	<b>42,164</b>	<b>100.000000</b>	<b>379,085</b>		<b>379,085</b>	<b>50,405</b>	<b>429,490</b>

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds

**Lenawee County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2022**  
**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	14,767		14,767		14,767
Building & Grounds	14,622	65.114001	70,448		70,448		70,448
Medical Examiner	1,062	4.729248	5,117		5,117	3,804	8,921
251 Drain	3,707	16.507838	17,860		17,860	13,279	31,139
Schedule .4 Total for Phy Resources	22,456	100.000000	108,192		108,192	17,083	125,276

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds

**Lenawee County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2022**  
**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	151,608		151,608	27,494	179,102
Schedule .4 Total for Jail	100	100.000000	151,608		151,608	27,494	179,102

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

**Lenawee County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2022**  
**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	9,618		9,618		9,618
Emergency Serv.	176	4.579755	942		942	284	1,226
274 Homeland Sec	124	3.226646	664		664	200	864
Other	1,746	45.433255	9,345		9,345	2,816	12,161
Schedule .4 Total for Robertson Bldg	3,843	100.000000	20,569		20,569	3,300	23,869

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds

**Lenawee County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2022**  
**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	13,631	66.006489	63,081		63,081	9,965	73,046
Sheriff Animal	368	1.781996	1,703		1,703	269	1,972
261 Central Disp	6,181	29.930754	28,604		28,604	4,519	33,123
263 Marine Law	103	0.498765	477		477	75	552
280 2nd Road Pat	368	1.781996	1,703		1,703	269	1,972
Schedule .4 Total for Sheriff	20,651	100.000000	95,567		95,567	15,097	110,665

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds

**Lenawee County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2022**  
**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	33.333334	33,941		33,941		33,941
Clerk	2,317	16.502849	16,804		16,804	2,805	19,609
Elections	1,211	8.625356	8,783		8,783	1,466	10,249
Public Defender	838	5.968661	6,078		6,078	1,014	7,092
253 Indigent Def	3,842	27.364672	27,864		27,864	4,651	32,515
257 Concealed Pistol	1,152	8.205128	8,355		8,355	1,395	9,749
Schedule .4 Total for Annex	14,040	100.000000	101,824		101,824	11,330	113,154

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

**Lenawee County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2022**  
**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
502 HS Bldg Oper	386	100.000000	386		386		386
Schedule .4 Total for Direct Services	386	100.000000	386		386	0	386

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, 2022**  
**Schedule .5 - Allocation Summary**  
**For Department Building & Grounds**

Receiving Department	Total	Specific Maint	Court House	Judicial Bldg	Phy Resources
Administrator	38,743	0	38,743	0	0
Information Technology	9,618	0	0	0	0
Printing & Purchasing	14,767	0	0	0	14,767
Treasurer	27,254	0	27,254	0	0
Building & Grounds	109,487	0	0	5,098	70,448
Board of Commiss	52,770	0	52,770	0	0
Circuit Court	81,161	0	0	81,161	0
District Court	112,166	0	0	112,166	0
Friend of Court	55,491	0	0	55,491	0
Probate Court	77,202	0	0	77,202	0
Probate Court/Ju	26,404	0	0	26,404	0
Circuit Court Pr	13,896	0	0	13,896	0
Clerk	41,473	0	0	21,864	0
Elections	10,249	0	0	0	0
GIS	11,721	0	11,721	0	0
Equalization	23,455	0	23,455	0	0
Prosecutor	27,230	0	0	27,230	0
PA Victim Rights	3,030	0	0	3,030	0
PA RHN	1,377	0	0	1,377	0
PA Econ Crimes	1,510	0	0	1,510	0
Register of Deed	21,460	0	21,460	0	0
Public Defender	7,092	0	0	0	0
Sheriff	76,106	0	0	3,061	0
Jail	179,102	0	0	0	0
Sheriff Animal	1,972	0	0	0	0
Emergency Serv.	1,226	0	0	0	0
Medical Examiner	8,921	0	0	0	8,921
208 Parks	47,248	47,248	0	0	0
232 Solid Waste	122	122	0	0	0
251 Drain	31,139	0	0	0	31,139
253 Indigent Def	32,515	0	0	0	0
257 Concealed Pistol	9,749	0	0	0	0
261 Central Disp	33,123	0	0	0	0
263 Marine Law	552	0	0	0	0
274 Homeland Sec	864	0	0	0	0
280 2nd Road Pat	1,972	0	0	0	0
502 HS Bldg Oper	386	0	0	0	0
547 Equalization	6,448	0	6,448	0	0
Other	12,161	0	0	0	0
Direct Bill	0	0	0	0	0
<b>Total</b>	<b>1,211,163</b>	<b>47,370</b>	<b>181,851</b>	<b>429,490</b>	<b>125,276</b>

**Lenawee County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2022**  
**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	9,618	0	0	0
Printing & Purchasing	0	0	0	0	0
Treasurer	0	0	0	0	0
Building & Grounds	0	0	0	33,941	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	19,609	0
Elections	0	0	0	10,249	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	7,092	0
Sheriff	0	0	73,046	0	0
Jail	179,102	0	0	0	0
Sheriff Animal	0	0	1,972	0	0
Emergency Serv.	0	1,226	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	32,515	0
257 Concealed Pistol	0	0	0	9,749	0
261 Central Disp	0	0	33,123	0	0
263 Marine Law	0	0	552	0	0
274 Homeland Sec	0	864	0	0	0
280 2nd Road Pat	0	0	1,972	0	0
502 HS Bldg Oper	0	0	0	0	386
547 Equalization	0	0	0	0	0
Other	0	12,161	0	0	0
Direct Bill	0	0	0	0	0
<b>Total</b>	<b>179,102</b>	<b>23,869</b>	<b>110,665</b>	<b>113,154</b>	<b>386</b>

Lenawee County, Michigan  
Cost Allocation Plan  
Based On The Year Ended December 31, 2022  
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, 2022**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Utilities**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	596,531			596,531
Inbound Costs:				
Insurance	1,691	87	1,779	
Administrator	12,393	2,015	14,409	
Printing & Purchasing	31		31	
Treasurer	1,483	120	1,603	
Total Allocated Additions:	<u>15,598</u>	<u>2,223</u>	17,821	17,821
Total To Be Allocated:	<u>612,129</u>	<u>2,223</u>		<u>614,352</u>

**Lenawee County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2022**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Utilities**

	Total	G&A	Court House	Judicial Bldg	Phy Resources
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
<b>Other Expense &amp; Cost</b>					
Gas	86,781	0	9,704	17,226	7,901
Electric	313,970	0	27,629	72,479	23,802
Water & Sewer	63,945	0	2,647	3,926	2,334
Professional Serv	39,881	39,881	0	0	0
HS Rent Operations	91,954	0	0	0	0
<b>Departmental Total</b>					
Expenditures Per Financial Statement	596,531				
<b>Deductions</b>					
*Total Disallowed Costs	0	0	0	0	0
 Functional Cost	 596,531	 39,881	 39,980	 93,631	 34,037
<b>Allocation Step 1</b>					
Inbound - All Others	15,598	0	1,413	3,385	1,102
Reallocate Admin Costs		(39,881)	3,430	8,036	2,919
Unallocated Costs	0	0	0	0	0
1st Allocation	612,129	0	44,823	105,052	38,058
<b>Allocation Step 2</b>					
Inbound - All Others	2,223	0	201	482	157
2nd Allocation	2,223	0	201	482	157
<b>Total For Utilities</b>					
Schedule .3 Total	614,352	0	45,024	105,534	38,215

**Lenawee County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2022**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Utilities**

	Sheriff	Robertson Bldg	Annex	Other Buildings	HS Maint Charge
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
<b>Other Expense &amp; Cost</b>					
Gas	10,860	1,390	5,477	34,223	0
Electric	39,298	19,544	16,961	114,257	0
Water & Sewer	3,590	545	2,044	48,859	0
Professional Serv	0	0	0	0	0
HS Rent Operations	0	0	0	0	91,954
<b>Departmental Total</b>					
Expenditures Per Financial Statement					
<b>Deductions</b>					
*Total Disallowed Costs	0	0	0	0	0
 Functional Cost	 53,748	 21,479	 24,482	 197,339	 91,954
<b>Allocation Step 1</b>					
Inbound - All Others	1,846	730	917	6,205	0
Reallocate Admin Costs	4,614	1,843	2,102	16,937	0
Unallocated Costs	0	0	0	0	0
1st Allocation	60,208	24,052	27,500	220,482	91,954
<b>Allocation Step 2</b>					
Inbound - All Others	263	104	130	885	0
2nd Allocation	263	104	130	885	0
<b>Total For Utilities</b>					
Schedule .3 Total	60,471	24,156	27,631	221,367	91,954

**Lenawee County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2022**  
**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	3,588	24.587131	11,021		11,021		11,021
Treasurer	2,524	17.295964	7,753		7,753		7,753
Board of Commiss	3,863	26.471597	11,865		11,865	92	11,957
GIS	858	5.879531	2,635		2,635	20	2,656
Equalization	1,717	11.765915	5,274		5,274	41	5,315
Register of Deed	1,571	10.765435	4,825		4,825	37	4,863
547 Equalization	472	3.234427	1,450		1,450	11	1,461
<b>Schedule .4 Total for Court House</b>	<b>14,593</b>	<b>100.000000</b>	<b>44,823</b>		<b>44,823</b>	<b>201</b>	<b>45,024</b>

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds

**Lenawee County, Michigan  
Cost Allocation Plan  
Based On The Year Ended December 31, 2022  
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	1,413		1,413		1,413
Circuit Court	7,955	18.866806	19,820		19,820	92	19,912
District Court	10,994	26.074376	27,392		27,392	128	27,519
Friend of Court	5,439	12.899630	13,551		13,551	63	13,614
Probate Court	7,567	17.946590	18,853		18,853	88	18,941
Probate Court/Ju	2,588	6.137938	6,448		6,448	30	6,478
Circuit Court Pr	1,362	3.230244	3,393		3,393	16	3,409
Clerk	2,143	5.082535	5,339		5,339	25	5,364
Prosecutor	2,669	6.330045	6,650		6,650	31	6,681
PA Victim Rights	297	0.704392	740		740	3	743
PA RHN	135	0.320178	336		336	2	338
PA Econ Crimes	148	0.351010	369		369	2	370
Sheriff	300	0.711507	747		747	3	751
<b>Schedule .4 Total for Judicial Bldg</b>	<b>42,164</b>	<b>100.000000</b>	<b>105,052</b>		<b>105,052</b>	<b>482</b>	<b>105,534</b>

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

**Lenawee County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2022**  
**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	5,195		5,195		5,195
Building & Grounds	14,622	65.114001	24,781		24,781		24,781
Medical Examiner	1,062	4.729248	1,800		1,800	35	1,835
251 Drain	3,707	16.507838	6,283		6,283	122	6,404
Schedule .4 Total for Phy Resources	22,456	100.000000	38,058		38,058	157	38,215

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds

**Lenawee County, Michigan  
Cost Allocation Plan  
Based On The Year Ended December 31, 2022  
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	13,631	66.006489	39,741		39,741	174	39,915
Sheriff Animal	368	1.781996	1,073		1,073	5	1,078
261 Central Disp	6,181	29.930754	18,021		18,021	79	18,099
263 Marine Law	103	0.498765	300		300	1	302
280 2nd Road Pat	368	1.781996	1,073		1,073	5	1,078
<b>Schedule .4 Total for Sheriff</b>	<b>20,651</b>	<b>100.000000</b>	<b>60,208</b>		<b>60,208</b>	<b>263</b>	<b>60,471</b>

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds

**Lenawee County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2022**  
**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	11,247		11,247		11,247
Emergency Serv.	176	4.579755	1,102		1,102	9	1,110
274 Homeland Sec	124	3.226646	776		776	6	782
Other	1,746	45.433255	10,928		10,928	89	11,016
Schedule .4 Total for Robertson Bldg	3,843	100.000000	24,052		24,052	104	24,156

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds

**Lenawee County, Michigan  
Cost Allocation Plan  
Based On The Year Ended December 31, 2022  
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	33.333334	9,167		9,167		9,167
Clerk	2,317	16.502849	4,538		4,538	32	4,571
Elections	1,211	8.625356	2,372		2,372	17	2,389
Public Defender	838	5.968661	1,641		1,641	12	1,653
253 Indigent Def	3,842	27.364672	7,525		7,525	54	7,579
257 Concealed Pistol	1,152	8.205128	2,256		2,256	16	2,273
<b>Schedule .4 Total for Annex</b>	<b>14,040</b>	<b>100.000000</b>	<b>27,500</b>		<b>27,500</b>	<b>130</b>	<b>27,631</b>

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

**Lenawee County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2022**  
**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	694	0.351679	775		775		775
Jail	185,578	94.040205	207,342		207,342	835	208,177
251 Drain	11,067	5.608116	12,365		12,365	50	12,415
Schedule .4 Total for Other Buildings	197,339	100.000000	220,482		220,482	885	221,367

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, 2022  
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, 2022**  
**Schedule .5 - Allocation Summary**  
**For Department Utilities**

Receiving Department	Total	Court House	Judicial Bldg	Phy Resources	Sheriff
Administrator	11,021	11,021	0	0	0
Information Technology	11,247	0	0	0	0
Printing & Purchasing	5,195	0	0	5,195	0
Treasurer	7,753	7,753	0	0	0
Building & Grounds	36,136	0	1,413	24,781	0
Board of Commiss	11,957	11,957	0	0	0
Circuit Court	19,912	0	19,912	0	0
District Court	27,519	0	27,519	0	0
Friend of Court	13,614	0	13,614	0	0
Probate Court	18,941	0	18,941	0	0
Probate Court/Ju	6,478	0	6,478	0	0
Circuit Court Pr	3,409	0	3,409	0	0
Clerk	9,935	0	5,364	0	0
Elections	2,389	0	0	0	0
GIS	2,656	2,656	0	0	0
Equalization	5,315	5,315	0	0	0
Prosecutor	6,681	0	6,681	0	0
PA Victim Rights	743	0	743	0	0
PA RHN	338	0	338	0	0
PA Econ Crimes	370	0	370	0	0
Register of Deed	4,863	4,863	0	0	0
Public Defender	1,653	0	0	0	0
Cooperative Ext	71,006	0	0	0	0
Sheriff	40,666	0	751	0	39,915
Jail	208,177	0	0	0	0
Sheriff Animal	1,078	0	0	0	1,078
Emergency Serv.	1,110	0	0	0	0
Medical Examiner	1,835	0	0	1,835	0
Veteran Affairs	20,948	0	0	0	0
251 Drain	18,819	0	0	6,404	0
253 Indigent Def	7,579	0	0	0	0
257 Concealed Pistol	2,273	0	0	0	0
261 Central Disp	18,099	0	0	0	18,099
263 Marine Law	302	0	0	0	302
274 Homeland Sec	782	0	0	0	0
280 2nd Road Pat	1,078	0	0	0	1,078
547 Equalization	1,461	1,461	0	0	0
Other	11,016	0	0	0	0
Direct Bill	0	0	0	0	0
<b>Total</b>	<b>614,352</b>	<b>45,024</b>	<b>105,534</b>	<b>38,215</b>	<b>60,471</b>

**Lenawee County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2022**  
**Schedule .5 - Allocation Summary**  
**For Department Utilities**

Receiving Department	Robertson Bldg	Annex	Other Buildings	HS Maint Charge
Administrator	0	0	0	0
Information Technology	11,247	0	0	0
Printing & Purchasing	0	0	0	0
Treasurer	0	0	0	0
Building & Grounds	0	9,167	775	0
Board of Commiss	0	0	0	0
Circuit Court	0	0	0	0
District Court	0	0	0	0
Friend of Court	0	0	0	0
Probate Court	0	0	0	0
Probate Court/Ju	0	0	0	0
Circuit Court Pr	0	0	0	0
Clerk	0	4,571	0	0
Elections	0	2,389	0	0
GIS	0	0	0	0
Equalization	0	0	0	0
Prosecutor	0	0	0	0
PA Victim Rights	0	0	0	0
PA RHN	0	0	0	0
PA Econ Crimes	0	0	0	0
Register of Deed	0	0	0	0
Public Defender	0	1,653	0	0
Cooperative Ext	0	0	0	71,006
Sheriff	0	0	0	0
Jail	0	0	208,177	0
Sheriff Animal	0	0	0	0
Emergency Serv.	1,110	0	0	0
Medical Examiner	0	0	0	0
Veteran Affairs	0	0	0	20,948
251 Drain	0	0	12,415	0
253 Indigent Def	0	7,579	0	0
257 Concealed Pistol	0	2,273	0	0
261 Central Disp	0	0	0	0
263 Marine Law	0	0	0	0
274 Homeland Sec	782	0	0	0
280 2nd Road Pat	0	0	0	0
547 Equalization	0	0	0	0
Other	11,016	0	0	0
Direct Bill	0	0	0	0
<b>Total</b>	<b>24,156</b>	<b>27,631</b>	<b>221,367</b>	<b>91,954</b>

## Section D: Supplemental Data

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# **Lenawee County, Michigan**

## **Internal Service Fund Summary**

### **Based On The Year Ended December 31, 2022**

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 2022 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, 2022**

	<b>Total</b>	<b>Central Stores</b>
<b>2 CFR Part 200 Fund Balance January 1, 2022</b>	\$ -	\$ -
<b>FY 2022 Fund Increase (Decrease)</b>		
<b>2 CFR Part 200 Revenues:</b>		
Operating Revenues	\$ 288,796	\$ 288,796
Non Operating Revenue / (Expenses)	<u>-</u>	<u>-</u>
<b>Revenues per ACFR</b>	\$ 288,796	\$ 288,796
<i>Revenue Adjustments:</i>		
Allocated Net Loss / (Income)	<u>(47,241)</u>	<u>(47,241)</u>
<b>2 CFR Part 200 Revenues</b>	<u>\$ 241,555</u>	<u>\$ 241,555</u>
<b>2 CFR Part 200 Expenditures:</b>		
Operating Expenses	\$ 241,555	\$ 241,555
Depreciation	<u>-</u>	<u>-</u>
<b>Expenditures per ACFR</b>	\$ 241,555	\$ 241,555
<i>Expenditure Adjustments:</i>		
Expenses allocated in CAP		
Indirect Costs	<u>-</u>	<u>-</u>
<b>2 CFR Part 200 Allowable Expenditures</b>	<u>\$ 241,555</u>	<u>\$ 241,555</u>
<b>2 CFR Part 200 Current Year Increase (Decrease)</b>	<u>\$ -</u>	<u>\$ -</u>
<b>2 CFR Part 200 Fund Balance December 31, 2022</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>
<b>Excessive Balance *</b>		
2 CFR Part 200 Fund Balance	\$ -	\$ -
Less:		
Allowable Reserves - 60 Days	<u>(40,259)</u>	<u>(40,259)</u>
<b>Adjusted Fund Balance</b>	<u><u>\$ (40,259)</u></u>	<u><u>\$ (40,259)</u></u>
<b>Fund Transfers:</b>		
Capital Contributions	\$ -	\$ -
Transfers In	-	-
Transfers Out	<u>-</u>	<u>-</u>
Net Transfers	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

\* 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.

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