
**Central Services
Cost Allocation Plan
Lucas County,
Ohio**

2023 for use in 2025
Cost Allocation Plan

Based on actual expenditures for
Fiscal Year ending December 31, 2023



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LUCAS COUNTY, OHIO

CERTIFICATE OF COUNTY-WIDE COST ALLOCATION PLAN

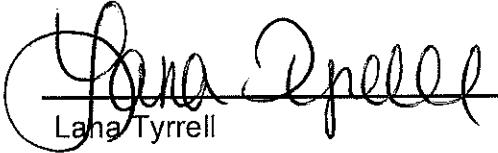
This is to certify that I have reviewed the cost allocation plan prepared by **Maximus US Services, Inc. (Maximus)** and submitted herewith and to the best of my knowledge and belief:

All costs included in this proposal based on FY 2023 actual costs to establish cost allocations or billings for FY 2025 are allowable in accordance with the requirements of 2 CFR 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.

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. Acceptance of this Cost Plan is contingent upon no material inaccuracies subsequently being found.

I declare that the foregoing is true and correct.

Signature



Laha Tyrrell

Print Name

Title

Grants & Funding Compliance Sr. Mgr.

Date of Execution

06/04/2025

**LUCAS COUNTY, OHIO
COST ALLOCATION PLAN
2023 FOR USE IN 2025
Table of Contents**

Section A: Cost Allocation Methodology and Process.....	A-1
Section C: Cost Allocation Plan.....	C-1
Summary Data	C-2
Schedule A - Allocated Costs By Department.....	C-2
Schedule B - Fixed Costs Proposed.....	C-23
Schedule C - Summary Of Allocated Costs	C-25
Schedule D - Detail Of Allocated Costs.....	C-28
Schedule E - Summary Of Allocation Basis	C-37
BUILDING CAPITAL CHARGES	C-39
Schedule .1 - Nature and Extent of Services	C-39
Schedule .2 - Detail Costs To Be Allocated	C-41
Schedule .3 - Costs To Be Allocated By Activity.....	C-42
Schedule .4 - Detail Activity Allocations	C-44
Schedule .5 - Allocation Summary	C-52
EQUIPMENT CAPITAL CHARGES.....	C-54
Schedule .1 - Nature and Extent of Services	C-54
Schedule .2 - Detail Costs To Be Allocated	C-55
Schedule .3 - Costs To Be Allocated By Activity.....	C-56
Schedule .4 - Detail Activity Allocations	C-57
Schedule .5 - Allocation Summary	C-58
PROFESSIONAL SERVICES.....	C-59
Schedule .1 - Nature and Extent of Services	C-59
Schedule .2 - Detail Costs To Be Allocated	C-60
Schedule .3 - Costs To Be Allocated By Activity.....	C-61
Schedule .4 - Detail Activity Allocations	C-63
Schedule .5 - Allocation Summary	C-69
PURCHASING/SUPPORT SVCS	C-72
Schedule .1 - Nature and Extent of Services	C-72
Schedule .2 - Detail Costs To Be Allocated	C-73
Schedule .3 - Costs To Be Allocated By Activity.....	C-74
Schedule .4 - Detail Activity Allocations	C-75
Schedule .5 - Allocation Summary	C-78
FACILITIES MANAGEMENT	C-80
Schedule .1 - Nature and Extent of Services	C-80
Schedule .2 - Detail Costs To Be Allocated	C-81
Schedule .3 - Costs To Be Allocated By Activity.....	C-82
Schedule .4 - Detail Activity Allocations	C-92
Schedule .5 - Allocation Summary	C-108
COUNTY ADMINISTRATOR	C-112
Schedule .1 - Nature and Extent of Services	C-112
Schedule .2 - Detail Costs To Be Allocated	C-113
Schedule .3 - Costs To Be Allocated By Activity.....	C-114
Schedule .4 - Detail Activity Allocations	C-116
Schedule .5 - Allocation Summary	C-120
OFC OF MANAGEMENT & BUDGET.....	C-122

**LUCAS COUNTY, OHIO
COST ALLOCATION PLAN
2023 FOR USE IN 2025
Table of Contents**

Schedule .1 - Nature and Extent of Services	C-122
Schedule .2 - Detail Costs To Be Allocated	C-123
Schedule .3 - Costs To Be Allocated By Activity.....	C-124
Schedule .4 - Detail Activity Allocations	C-125
Schedule .5 - Allocation Summary	C-127
HUMAN RESOURCES.....	C-129
Schedule .1 - Nature and Extent of Services	C-129
Schedule .2 - Detail Costs To Be Allocated	C-130
Schedule .3 - Costs To Be Allocated By Activity.....	C-131
Schedule .4 - Detail Activity Allocations	C-133
Schedule .5 - Allocation Summary	C-136
RISK MANAGEMENT	C-137
Schedule .1 - Nature and Extent of Services	C-137
Schedule .2 - Detail Costs To Be Allocated	C-138
Schedule .3 - Costs To Be Allocated By Activity.....	C-139
Schedule .4 - Detail Activity Allocations	C-140
Schedule .5 - Allocation Summary	C-141
HEALTH & W/C	C-142
Schedule .1 - Nature and Extent of Services	C-142
Schedule .2 - Detail Costs To Be Allocated	C-143
Schedule .3 - Costs To Be Allocated By Activity.....	C-144
Schedule .4 - Detail Activity Allocations	C-146
Schedule .5 - Allocation Summary	C-152
SYSTEM SOLUTIONS.....	C-154
Schedule .1 - Nature and Extent of Services	C-154
Schedule .2 - Detail Costs To Be Allocated	C-155
Schedule .3 - Costs To Be Allocated By Activity.....	C-156
Schedule .4 - Detail Activity Allocations	C-157
Schedule .5 - Allocation Summary	C-159
LCIS-INFORMATION SVCS.....	C-161
Schedule .1 - Nature and Extent of Services	C-161
Schedule .2 - Detail Costs To Be Allocated	C-163
Schedule .3 - Costs To Be Allocated By Activity.....	C-164
Schedule .4 - Detail Activity Allocations	C-167
Schedule .5 - Allocation Summary	C-179
COUNTY TREASURER	C-183
Schedule .1 - Nature and Extent of Services	C-183
Schedule .2 - Detail Costs To Be Allocated	C-184
Schedule .3 - Costs To Be Allocated By Activity.....	C-185
Schedule .4 - Detail Activity Allocations	C-186
Schedule .5 - Allocation Summary	C-189
COUNTY AUDITOR	C-192
Schedule .1 - Nature and Extent of Services	C-192
Schedule .2 - Detail Costs To Be Allocated	C-193
Schedule .3 - Costs To Be Allocated By Activity.....	C-194

**LUCAS COUNTY, OHIO
COST ALLOCATION PLAN
2023 FOR USE IN 2025
Table of Contents**

Schedule .4 - Detail Activity Allocations	C-196
Schedule .5 - Allocation Summary	C-201
Section D: Supplemental Data	D-1
Lucas 3 Yr Comparison 2023, 2022, 2021	D-2

Section A: Cost Allocation Methodology and Process

**LUCAS COUNTY, OHIO
COST ALLOCATION PLAN
2023 FOR USE IN 2025
Cost Allocation Methodology and Process**

A. Cost Allocation Methodology and Process

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

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

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

A.1 Cost Allocation Methodology

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

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

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

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

A.1.1 First Step-Down

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

Process

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

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

**LUCAS COUNTY, OHIO
COST ALLOCATION PLAN
2023 FOR USE IN 2025
Cost Allocation Methodology and Process**

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

A.1.2 Second Step-Down

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

Process

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

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

Results

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

A.1.3 Supplemental Comments

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

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

A.2 Cost Allocation Process

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

A.2.1 Initiating the Process

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

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

A.2.2 Establishing the Cost Pools to be Allocated

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

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

**LUCAS COUNTY, OHIO
COST ALLOCATION PLAN
2023 FOR USE IN 2025
Cost Allocation Methodology and Process**

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

A.2.3 Establishing the Statistical Measurements or Bases for Allocation

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

A.2.4 Accommodating Exceptions and Adjustments

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

A.2.5 Developing the CAP

The Maximus Cost Allocation Plan typically is organized as follows:

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

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

Summary Schedules

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

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

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

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

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

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

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

**LUCAS COUNTY, OHIO
COST ALLOCATION PLAN
2023 FOR USE IN 2025
Cost Allocation Methodology and Process**

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

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.

**LUCAS COUNTY, OHIO
COST ALLOCATION PLAN
2023 FOR USE IN 2025
Cost Allocation Methodology and Process**

- Adjustments to the financial reports are applied to expenditures and the results spread to the appropriate activities.
- Incoming costs are demonstrated first in total and then spread to the appropriate activities for allocation for each step-down. The totals for each step-down balance to the totals on Schedule .2. It should be noted that incoming costs may be coded to spread to only the activities that receive benefit from the services.

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

Schedule .4 includes:

- Statistical measurement used as a basis for allocation
- Identification of statistical measurement
- Source of the statistical measurement
- Percent relationship of each statistical measurement to the whole or total statistical measurement base
- Results of the first step-down — balances to functional total after first additions on Schedule .3
- Results of the second step-down — balances to functional total of second additions on Schedule .3

The totals allocated from both step-downs 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.

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

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

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

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

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

A.2.6 Tracking Costs within the CAP

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

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

Review of each detail schedule will demonstrate the relative benefit received by the Receiving Department for the portion of

**LUCAS COUNTY, OHIO
COST ALLOCATION PLAN
2023 FOR USE IN 2025
Cost Allocation Methodology and Process**

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 C: Cost Allocation Plan

**LUCAS COUNTY, OHIO
COST ALLOCATION PLAN
2023 FOR USE IN 2025**
Schedule A - Allocated Costs By Department

Central Service Departments	DJFS-ALL#	CHILDREN SVCS#	EMERG MGMT#	RECLAIM OHIO	PUBLIC DEFENDER
BUILDING CAPITAL CHARGES	0	0	44,658	0	0
EQUIPMENT CAPITAL CHARGES	0	0	0	0	0
PROFESSIONAL SERVICES	14,250	18,637	109	196	1,750
PURCHASING/SUPPORT SVCS	26,424	147,619	2,157	1,512	9,045
FACILITIES MANAGEMENT	5,960	0	36,349	0	0
COUNTY ADMINISTRATOR	57,191	89,847	1,373	746	125
OFC OF MANAGEMENT & BUDGET	39,663	40,786	527	1,549	4,644
HUMAN RESOURCES	0	0	21,293	0	0
RISK MANAGEMENT	1,431	6,591	142	0	0
HEALTH & W/C	141,137	112,351	1,156	1,886	0
SYSTEM SOLUTIONS	53,549	51,686	820	342	0
LCIS-INFORMATION SVCS	138,944	179,144	2,872	946	0
COUNTY TREASURER	59,499	224,085	2,424	1,052	19,093
COUNTY AUDITOR	115,577	459,187	4,926	2,141	39,830
Allocated Costs for Fiscal 2023	653,624	1,329,934	118,807	10,369	74,488
Roll Forwards	294,964	0	0	0	0
Fixed Costs	948,588	1,329,934	118,807	10,369	74,488

**LUCAS COUNTY, OHIO
COST ALLOCATION PLAN
2023 FOR USE IN 2025**
Schedule A - Allocated Costs By Department

Central Service Departments	WORK DEV-WDA#	ECONOMIC DEV#	ECONOMIC DEV-FG	REAL EST ASSESSMENT	SOLID WASTE#
BUILDING CAPITAL CHARGES	0	0	0	0	0
EQUIPMENT CAPITAL CHARGES	0	0	0	0	0
PROFESSIONAL SERVICES	2,432	160	0	850	3,207
PURCHASING/SUPPORT SVCS	8,330	1,606	0	5,811	4,126
FACILITIES MANAGEMENT	0	0	0	63,967	0
COUNTY ADMINISTRATOR	4,183	995	0	6,475	2,439
OFC OF MANAGEMENT & BUDGET	7,437	1,913	0	3,935	13,974
HUMAN RESOURCES	71,253	15,083	0	0	35,489
RISK MANAGEMENT	97	48	0	82	647
HEALTH & W/C	6,038	1,210	0	15,424	3,397
SYSTEM SOLUTIONS	1,961	581	0	5,201	1,367
LCIS-INFORMATION SVCS	10,807	5,944	0	293,790	29,207
COUNTY TREASURER	4,537	1,370	4	7,315	4,503
COUNTY AUDITOR	9,151	2,765	8	14,429	9,174
Allocated Costs for Fiscal 2023	126,226	31,674	12	417,278	107,529
Roll Forwards	51,256	0	0	0	0
Fixed Costs	177,482	31,674	12	417,278	107,529

**LUCAS COUNTY, OHIO
COST ALLOCATION PLAN
2023 FOR USE IN 2025**
Schedule A - Allocated Costs By Department

Central Service Departments	HEALTH FUND	DETAC TREAS	DETAC PROSEC	TELECOMMUNICATIONS#	COMMISSIONERS
BUILDING CAPITAL CHARGES	0	0	0	0	0
EQUIPMENT CAPITAL CHARGES	0	0	0	0	0
PROFESSIONAL SERVICES	2,913	160	203	56	136
PURCHASING/SUPPORT SVCS	26,849	1,433	1,606	1,606	1,354
FACILITIES MANAGEMENT	0	0	0	4,132	73,119
COUNTY ADMINISTRATOR	24,202	1,535	1,407	646	1,272
OFC OF MANAGEMENT & BUDGET	8,377	621	918	323	493
HUMAN RESOURCES	0	0	0	0	24,842
RISK MANAGEMENT	983	0	0	0	0
HEALTH & W/C	31,445	3,094	2,352	472	2,619
SYSTEM SOLUTIONS	17,871	1,216	1,025	205	957
LCIS-INFORMATION SVCS	144,757	3,369	2,839	568	229,188
COUNTY TREASURER	134,463	1,772	1,661	1,101	1,920
COUNTY AUDITOR	277,646	3,501	3,302	2,264	3,853
Allocated Costs for Fiscal 2023	669,507	16,702	15,312	11,373	339,755
Roll Forwards	0	0	0	0	0
Fixed Costs	669,507	16,702	15,312	11,373	339,755

**LUCAS COUNTY, OHIO
COST ALLOCATION PLAN
2023 FOR USE IN 2025**
Schedule A - Allocated Costs By Department

Central Service Departments	PROSECUTOR OFFICE	PROSECUTOR-FG	PROSECUTOR-SG	PROSECUTOR-MG	PROSECUTOR-NGF
BUILDING CAPITAL CHARGES	108,048	0	0	0	0
EQUIPMENT CAPITAL CHARGES	0	0	0	0	0
PROFESSIONAL SERVICES	1,100	89	0	34	73
PURCHASING/SUPPORT SVCS	189	142	0	331	3,638
FACILITIES MANAGEMENT	239,028	0	0	0	0
COUNTY ADMINISTRATOR	9,884	1,131	0	94	1,032
OFC OF MANAGEMENT & BUDGET	4,195	0	0	0	223
HUMAN RESOURCES	0	0	0	0	0
RISK MANAGEMENT	2,710	0	0	0	0
HEALTH & W/C	25,458	580	0	479	0
SYSTEM SOLUTIONS	10,593	1,175	0	0	0
LCIS-INFORMATION SVCS	150,439	3,255	0	0	0
COUNTY TREASURER	7,930	2,641	225	924	2,635
COUNTY AUDITOR	14,852	5,321	470	1,929	5,496
Allocated Costs for Fiscal 2023	574,426	14,333	696	3,791	13,097
Roll Forwards	0	0	0	0	0
Fixed Costs	574,426	14,333	696	3,791	13,097

**LUCAS COUNTY, OHIO
COST ALLOCATION PLAN
2023 FOR USE IN 2025**
Schedule A - Allocated Costs By Department

Central Service Departments	RECREATION CTR	PLANNING COMMISSION	HOTEL LODGING TAX#	MEDICAL CORRECT CENTER	COURT OF APPEALS
BUILDING CAPITAL CHARGES	0	0	0	0	0
EQUIPMENT CAPITAL CHARGES	0	0	0	0	0
PROFESSIONAL SERVICES	0	51	739	315	95
PURCHASING/SUPPORT SVCS	0	16	220	2,646	3,905
FACILITIES MANAGEMENT	268,610	0	0	0	218,624
COUNTY ADMINISTRATOR	0	4	189	2,710	1,108
OFC OF MANAGEMENT & BUDGET	0	162	6,074	1,196	397
HUMAN RESOURCES	0	0	0	0	0
RISK MANAGEMENT	0	0	0	0	7,509
HEALTH & W/C	0	0	545	7,684	0
SYSTEM SOLUTIONS	0	0	137	2,112	0
LCIS-INFORMATION SVCS	0	33,195	378	5,848	44,749
COUNTY TREASURER	0	4	665	2,724	1,007
COUNTY AUDITOR	0	8	1,366	5,345	2,101
Allocated Costs for Fiscal 2023	268,610	33,439	10,313	30,579	279,496
Roll Forwards	0	0	0	0	0
Fixed Costs	268,610	33,439	10,313	30,579	279,496

**LUCAS COUNTY, OHIO
COST ALLOCATION PLAN
2023 FOR USE IN 2025**
Schedule A - Allocated Costs By Department

Central Service Departments	COMMON PLEAS	COMMON PLEAS-FG	COMMON PLEAS-SG	COMMON PLEAS-NGF	INTEGRATED JUSTICE SYSTEM
BUILDING CAPITAL CHARGES	234,803	0	0	0	0
EQUIPMENT CAPITAL CHARGES	0	0	0	0	0
PROFESSIONAL SERVICES	3,868	26	379	746	145
PURCHASING/SUPPORT SVCS	11,417	0	5,338	3,228	646
FACILITIES MANAGEMENT	796,240	0	0	0	0
COUNTY ADMINISTRATOR	13,964	25	1,971	6,947	1,198
OFC OF MANAGEMENT & BUDGET	4,634	0	0	1,934	556
HUMAN RESOURCES	0	0	0	0	0
RISK MANAGEMENT	50,748	0	0	0	0
HEALTH & W/C	35,190	147	860	14,292	3,143
SYSTEM SOLUTIONS	11,556	27	492	6,499	1,093
LCIS-INFORMATION SVCS	211,412	76	1,363	17,998	10,506
COUNTY TREASURER	11,660	267	3,332	8,931	1,289
COUNTY AUDITOR	22,478	554	6,873	17,593	2,514
Allocated Costs for Fiscal 2023	1,407,969	1,122	20,607	78,169	21,090
Roll Forwards	0	0	0	0	0
Fixed Costs	1,407,969	1,122	20,607	78,169	21,090

**LUCAS COUNTY, OHIO
COST ALLOCATION PLAN
2023 FOR USE IN 2025**
Schedule A - Allocated Costs By Department

Central Service Departments	CTF-CORRECTION TREAT FACILITY#	WORK RELEASE SPACE	ADULT PROBATION	REGIONAL COURT SERVICES	DOMESTIC RELATIONS COURT
BUILDING CAPITAL CHARGES	0	0	16,404	0	55,699
EQUIPMENT CAPITAL CHARGES	0	0	0	0	0
PROFESSIONAL SERVICES	1,008	0	460	657	565
PURCHASING/SUPPORT SVCS	7,653	0	1,354	7,212	6,598
FACILITIES MANAGEMENT	350,490	104,239	55,629	274,437	167,266
COUNTY ADMINISTRATOR	9,332	0	5,401	7,691	6,724
OFC OF MANAGEMENT & BUDGET	0	0	1,904	2,451	2,153
HUMAN RESOURCES	0	0	0	0	0
RISK MANAGEMENT	630	0	0	0	15,688
HEALTH & W/C	18,729	0	13,745	15,262	13,103
SYSTEM SOLUTIONS	7,716	0	5,406	6,082	5,228
LCIS-INFORMATION SVCS	42,478	0	53,449	23,713	55,384
COUNTY TREASURER	7,982	0	4,673	6,604	5,839
COUNTY AUDITOR	15,418	0	8,885	12,804	11,345
Allocated Costs for Fiscal 2023	461,435	104,239	167,309	356,913	345,590
Roll Forwards	0	0	0	0	0
Fixed Costs	461,435	104,239	167,309	356,913	345,590

**LUCAS COUNTY, OHIO
COST ALLOCATION PLAN
2023 FOR USE IN 2025**
Schedule A - Allocated Costs By Department

Central Service Departments	DOMESTIC RELATIONS COURT-NGF	DOMEST REL CLK SPACE	JUVENILE COURT	JUVENILE COURT- FG	JUVENILE COURT- SG
BUILDING CAPITAL CHARGES	0	8,041	287,522	0	0
EQUIPMENT CAPITAL CHARGES	0	0	0	0	0
PROFESSIONAL SERVICES	9	0	6,099	259	57
PURCHASING/SUPPORT SVCS	378	0	13,008	3,197	1,386
FACILITIES MANAGEMENT	0	24,147	1,403,726	0	0
COUNTY ADMINISTRATOR	107	0	14,973	2,645	488
OFC OF MANAGEMENT & BUDGET	32	0	4,694	0	0
HUMAN RESOURCES	0	0	0	0	0
RISK MANAGEMENT	0	0	65,909	0	0
HEALTH & W/C	0	0	34,704	0	447
SYSTEM SOLUTIONS	0	0	12,158	1,872	102
LCIS-INFORMATION SVCS	0	0	154,977	5,185	284
COUNTY TREASURER	98	0	16,570	3,992	1,268
COUNTY AUDITOR	204	0	32,625	8,029	2,630
Allocated Costs for Fiscal 2023	827	32,188	2,046,966	25,180	6,662
Roll Forwards	0	0	0	0	0
Fixed Costs	827	32,188	2,046,966	25,180	6,662

**LUCAS COUNTY, OHIO
COST ALLOCATION PLAN
2023 FOR USE IN 2025**
Schedule A - Allocated Costs By Department

Central Service Departments	JUVENILE COURT-MG	JUVENILE COURT-NGF	JUVENILE DETENTION CENTER	YOUTH TREATMENT CENTER#	CLERK OF COURTS
BUILDING CAPITAL CHARGES	0	0	238,336	0	36,533
EQUIPMENT CAPITAL CHARGES	0	0	0	0	0
PROFESSIONAL SERVICES	4	38	673	565	447
PURCHASING/SUPPORT SVCS	0	2,378	4,866	5,055	7,307
FACILITIES MANAGEMENT	0	0	1,163,589	434,337	123,886
COUNTY ADMINISTRATOR	0	675	7,228	5,912	6,608
OFC OF MANAGEMENT & BUDGET	0	199	2,646	2,205	1,741
HUMAN RESOURCES	0	0	0	0	0
RISK MANAGEMENT	0	0	82,067	16,043	8,463
HEALTH & W/C	3,732	0	16,781	11,666	14,125
SYSTEM SOLUTIONS	0	0	6,301	4,825	4,886
LCIS-INFORMATION SVCS	0	0	17,449	25,290	95,843
COUNTY TREASURER	0	582	6,038	5,460	5,508
COUNTY AUDITOR	0	1,215	11,590	10,620	10,710
Allocated Costs for Fiscal 2023	3,737	5,087	1,557,564	521,978	316,055
Roll Forwards	0	0	0	0	0
Fixed Costs	3,737	5,087	1,557,564	521,978	316,055

**LUCAS COUNTY, OHIO
COST ALLOCATION PLAN
2023 FOR USE IN 2025**
Schedule A - Allocated Costs By Department

Central Service Departments	CLERK OF COURTS-NGF	CERTIFICATE OF TITLE	CORONER	MUNI COURTS	PROBATE COURT
BUILDING CAPITAL CHARGES	0	0	0	0	0
EQUIPMENT CAPITAL CHARGES	0	0	0	0	0
PROFESSIONAL SERVICES	30	512	438	170	490
PURCHASING/SUPPORT SVCS	583	13,228	16	189	992
FACILITIES MANAGEMENT	0	5,957	260,976	0	0
COUNTY ADMINISTRATOR	165	7,780	2,770	2,464	5,152
OFC OF MANAGEMENT & BUDGET	264	2,631	1,612	685	1,794
HUMAN RESOURCES	0	0	77,366	0	0
RISK MANAGEMENT	0	0	11,879	0	4,000
HEALTH & W/C	0	10,039	9,722	1,224	11,800
SYSTEM SOLUTIONS	0	4,340	2,980	2,597	5,249
LCIS-INFORMATION SVCS	0	15,467	14,478	8,347	14,100
COUNTY TREASURER	165	6,948	2,337	3,345	4,718
COUNTY AUDITOR	345	13,800	4,399	6,563	9,005
Allocated Costs for Fiscal 2023	1,553	80,701	388,972	25,583	57,301
Roll Forwards	0	0	0	0	0
Fixed Costs	1,553	80,701	388,972	25,583	57,301

**LUCAS COUNTY, OHIO
COST ALLOCATION PLAN
2023 FOR USE IN 2025**
Schedule A - Allocated Costs By Department

Central Service Departments	PROBATE COURT-MG	PROBATE COURT-NGF	BOE-BRD OF ELECTIONS	BOE-BRD OF ELECTIONS-FG	BOE-BRD OF ELECTIONS-SG
BUILDING CAPITAL CHARGES	0	0	3,057	0	0
EQUIPMENT CAPITAL CHARGES	0	0	0	0	0
PROFESSIONAL SERVICES	1	66	644	2	112
PURCHASING/SUPPORT SVCS	157	3,386	8,016	79	425
FACILITIES MANAGEMENT	0	0	672,428	0	0
COUNTY ADMINISTRATOR	45	960	6,777	22	121
OFC OF MANAGEMENT & BUDGET	0	312	2,475	0	0
HUMAN RESOURCES	0	0	0	0	0
RISK MANAGEMENT	0	0	17,764	0	0
HEALTH & W/C	0	0	10,690	0	0
SYSTEM SOLUTIONS	0	0	4,852	0	0
LCIS-INFORMATION SVCS	0	0	72,321	0	0
COUNTY TREASURER	86	1,094	11,768	19	5,296
COUNTY AUDITOR	180	2,281	23,774	39	11,047
Allocated Costs for Fiscal 2023	470	8,100	834,566	161	17,001
Roll Forwards	0	0	0	0	0
Fixed Costs	470	8,100	834,566	161	17,001

**LUCAS COUNTY, OHIO
COST ALLOCATION PLAN
2023 FOR USE IN 2025**
Schedule A - Allocated Costs By Department

Central Service Departments	SHERIFF	SHERIFF-FG	SHERIFF-SG	SHERIFF-MG	SHERIFF-NGF
BUILDING CAPITAL CHARGES	26,972	0	0	0	0
EQUIPMENT CAPITAL CHARGES	0	0	0	0	0
PROFESSIONAL SERVICES	2,316	95	14	8	946
PURCHASING/SUPPORT SVCS	20,991	1,811	0	1,071	1,858
FACILITIES MANAGEMENT	115,780	0	0	0	0
COUNTY ADMINISTRATOR	20,682	577	127	304	6,229
OFC OF MANAGEMENT & BUDGET	7,520	0	0	0	4,291
HUMAN RESOURCES	0	0	0	0	0
RISK MANAGEMENT	896,313	0	0	0	0
HEALTH & W/C	88,951	206	155	0	27,695
SYSTEM SOLUTIONS	15,869	68	137	0	6,144
LCIS-INFORMATION SVCS	265,460	189	378	0	17,014
COUNTY TREASURER	18,299	1,086	503	823	7,373
COUNTY AUDITOR	35,638	2,255	1,029	1,717	14,399
Allocated Costs for Fiscal 2023	1,514,790	6,287	2,344	3,922	85,949
Roll Forwards	0	0	0	0	0
Fixed Costs	1,514,790	6,287	2,344	3,922	85,949

**LUCAS COUNTY, OHIO
COST ALLOCATION PLAN
2023 FOR USE IN 2025**
Schedule A - Allocated Costs By Department

Central Service Departments	SHERIFF CORREC CNTR/JAIL	RECORDER	RECORDER-NGF	BLDG REGS#	COM DEV CTR
BUILDING CAPITAL CHARGES	359,763	0	0	0	0
EQUIPMENT CAPITAL CHARGES	0	0	0	0	0
PROFESSIONAL SERVICES	4,172	149	63	279	0
PURCHASING/SUPPORT SVCS	12,629	2,094	1,606	2,331	0
FACILITIES MANAGEMENT	1,701,885	116,690	0	0	44,106
COUNTY ADMINISTRATOR	37,869	1,786	963	2,310	0
OFC OF MANAGEMENT & BUDGET	17,630	605	245	1,330	0
HUMAN RESOURCES	0	46,675	0	46,136	0
RISK MANAGEMENT	0	4,272	0	597	2,103
HEALTH & W/C	191,060	3,289	1,083	5,204	0
SYSTEM SOLUTIONS	36,945	1,285	547	1,777	0
LCIS-INFORMATION SVCS	123,578	19,672	1,514	18,706	29,045
COUNTY TREASURER	30,233	1,982	992	2,781	0
COUNTY AUDITOR	57,167	3,930	1,982	5,518	0
Allocated Costs for Fiscal 2023	2,572,931	202,429	8,995	86,969	75,253
Roll Forwards	0	0	0	0	0
Fixed Costs	2,572,931	202,429	8,995	86,969	75,253

**LUCAS COUNTY, OHIO
COST ALLOCATION PLAN
2023 FOR USE IN 2025**
Schedule A - Allocated Costs By Department

Central Service Departments	VETERANS SVCS	ENGINEER-GF	MVGT FUNDS	CANINE CARE	CANINE CARE-MG
BUILDING CAPITAL CHARGES	0	0	0	0	0
EQUIPMENT CAPITAL CHARGES	0	0	0	0	0
PROFESSIONAL SERVICES	367	47	11,567	616	10
PURCHASING/SUPPORT SVCS	7,338	189	26,676	8,173	819
FACILITIES MANAGEMENT	12,522	0	0	206,552	0
COUNTY ADMINISTRATOR	3,667	434	15,185	6,504	232
OFC OF MANAGEMENT & BUDGET	1,513	168	16,697	2,265	0
HUMAN RESOURCES	62,067	0	0	117,114	0
RISK MANAGEMENT	20,516	0	1,880	427	0
HEALTH & W/C	5,092	1,008	24,274	10,286	0
SYSTEM SOLUTIONS	1,708	410	8,208	4,510	0
LCIS-INFORMATION SVCS	21,214	125,867	32,221	26,471	0
COUNTY TREASURER	4,221	646	19,455	8,137	304
COUNTY AUDITOR	8,532	1,283	39,274	16,254	635
Allocated Costs for Fiscal 2023	148,758	130,052	195,437	407,310	2,000
Roll Forwards	0	0	0	0	0
Fixed Costs	148,758	130,052	195,437	407,310	2,000

**LUCAS COUNTY, OHIO
COST ALLOCATION PLAN
2023 FOR USE IN 2025**
Schedule A - Allocated Costs By Department

Central Service Departments	MHRSB - MENTAL HEALTH	GSB- GUARDIANSHIP SVC BRD#	SOIL & WATER	SANITARY ENGINEER#	WATER OPERATION#
BUILDING CAPITAL CHARGES	0	0	0	0	0
EQUIPMENT CAPITAL CHARGES	0	0	0	0	0
PROFESSIONAL SERVICES	6,212	137	86	2,727	690
PURCHASING/SUPPORT SVCS	17,653	2,835	378	20,283	6,834
FACILITIES MANAGEMENT	0	40,378	0	0	0
COUNTY ADMINISTRATOR	7,545	804	868	11,361	1,939
OFC OF MANAGEMENT & BUDGET	22,840	542	411	4,095	2,774
HUMAN RESOURCES	70,978	28,391	0	156,864	0
RISK MANAGEMENT	353	81	0	2,265	0
HEALTH & W/C	6,018	3,504	1,752	17,424	0
SYSTEM SOLUTIONS	2,734	1,093	820	6,041	0
LCIS-INFORMATION SVCS	26,371	17,595	10,159	43,566	0
COUNTY TREASURER	8,990	2,886	1,094	10,370	1,748
COUNTY AUDITOR	18,318	5,847	2,150	20,669	3,646
Allocated Costs for Fiscal 2023	188,011	104,093	17,718	295,665	17,630
Roll Forwards	0	0	0	0	0
Fixed Costs	188,011	104,093	17,718	295,665	17,630

**LUCAS COUNTY, OHIO
COST ALLOCATION PLAN
2023 FOR USE IN 2025**
Schedule A - Allocated Costs By Department

Central Service Departments	WASTE WTR TREAT#	SEWER FUNDS#	DITCH MTCE	BOARD OF DD	ORLANDER PARK
BUILDING CAPITAL CHARGES	0	0	0	0	0
EQUIPMENT CAPITAL CHARGES	0	0	0	0	0
PROFESSIONAL SERVICES	3,346	3,002	495	9,921	273
PURCHASING/SUPPORT SVCS	18,251	16,976	3,071	56,833	11,700
FACILITIES MANAGEMENT	0	0	0	0	0
COUNTY ADMINISTRATOR	8,095	4,816	2,006	55,268	4,841
OFC OF MANAGEMENT & BUDGET	8,553	8,929	2,249	40,254	1,316
HUMAN RESOURCES	0	0	0	0	0
RISK MANAGEMENT	3,641	0	163	205	0
HEALTH & W/C	8,812	0	2,688	111,533	3,046
SYSTEM SOLUTIONS	3,144	0	1,223	42,180	1,640
LCIS-INFORMATION SVCS	25,745	0	3,388	128,956	7,153
COUNTY TREASURER	7,746	4,326	2,878	115,908	4,706
COUNTY AUDITOR	15,657	9,024	5,808	235,056	9,554
Allocated Costs for Fiscal 2023	102,989	47,073	23,969	796,112	44,229
Roll Forwards	0	0	0	0	0
Fixed Costs	102,989	47,073	23,969	796,112	44,229

**LUCAS COUNTY, OHIO
COST ALLOCATION PLAN
2023 FOR USE IN 2025**
Schedule A - Allocated Costs By Department

Central Service Departments	RCOG-911 FUND#	EMS-EMER MEDICAL SVCS#	EMS-FG	EMS-SG	FELONY DIVERSION GRANT#
BUILDING CAPITAL CHARGES	99,278	13,655	0	0	0
EQUIPMENT CAPITAL CHARGES	0	0	0	0	0
PROFESSIONAL SERVICES	3,929	2,246	0	24	277
PURCHASING/SUPPORT SVCS	6,866	12,346	16	16	976
FACILITIES MANAGEMENT	66,457	9,141	0	0	0
COUNTY ADMINISTRATOR	21,736	4,771	4	4	2,579
OFC OF MANAGEMENT & BUDGET	16,486	9,224	0	0	0
HUMAN RESOURCES	0	35,489	0	0	0
RISK MANAGEMENT	835	3,055	0	0	0
HEALTH & W/C	15,857	3,267	0	0	5,284
SYSTEM SOLUTIONS	0	1,367	0	0	2,481
LCIS-INFORMATION SVCS	45,202	11,927	0	0	6,870
COUNTY TREASURER	17,744	5,912	4	15	2,781
COUNTY AUDITOR	33,610	12,115	8	31	5,405
Allocated Costs for Fiscal 2023	327,999	124,514	32	91	26,653
Roll Forwards	0	0	0	0	0
Fixed Costs	327,999	124,514	32	91	26,653

**LUCAS COUNTY, OHIO
COST ALLOCATION PLAN
2023 FOR USE IN 2025**
Schedule A - Allocated Costs By Department

Central Service Departments	SENIOR CENTER	COUNTYWIDE COMMUNICATIONS #	CORONER LAB	CENTRAL SUPPLY	FAMILY & CHILDREN COUNCIL#
BUILDING CAPITAL CHARGES	0	10,331	0	0	0
EQUIPMENT CAPITAL CHARGES	0	0	0	0	0
PROFESSIONAL SERVICES	1,062	445	308	39	1,416
PURCHASING/SUPPORT SVCS	47	1,590	7,086	677	17,716
FACILITIES MANAGEMENT	0	6,916	0	0	0
COUNTY ADMINISTRATOR	13	832	2,036	319	9,104
OFC OF MANAGEMENT & BUDGET	4,053	1,817	1,021	290	7,258
HUMAN RESOURCES	0	0	0	0	159,638
RISK MANAGEMENT	0	180	0	0	58
HEALTH & W/C	0	1,189	155	172	10,999
SYSTEM SOLUTIONS	0	410	27	137	4,394
LCIS-INFORMATION SVCS	0	1,135	76	378	13,030
COUNTY TREASURER	68	2,259	2,282	748	17,800
COUNTY AUDITOR	141	4,646	4,756	1,538	36,430
Allocated Costs for Fiscal 2023	5,384	31,750	17,747	4,298	277,843
Roll Forwards	0	0	0	0	0
Fixed Costs	5,384	31,750	17,747	4,298	277,843

**LUCAS COUNTY, OHIO
COST ALLOCATION PLAN
2023 FOR USE IN 2025**
Schedule A - Allocated Costs By Department

Central Service Departments	CENTRALIZED RECORDS	LAW LIBRARY-NON GF#	LAW LIBRARY-MG	LEPC-LOCAL EMERG. PLAN COMM	OTHER DEPARTMENTS
BUILDING CAPITAL CHARGES	0	0	0	0	620,319
EQUIPMENT CAPITAL CHARGES	0	0	0	0	0
PROFESSIONAL SERVICES	54	69	1	12	27,210
PURCHASING/SUPPORT SVCS	567	1,858	0	362	15,873
FACILITIES MANAGEMENT	0	0	0	0	2,630,940
COUNTY ADMINISTRATOR	446	908	0	103	8,397
OFC OF MANAGEMENT & BUDGET	260	308	0	46	136,932
HUMAN RESOURCES	0	0	0	0	0
RISK MANAGEMENT	0	103	0	0	441,265
HEALTH & W/C	792	926	0	0	13,708,884
SYSTEM SOLUTIONS	308	410	0	0	4,196
LCIS-INFORMATION SVCS	851	4,977	0	246	719,083
COUNTY TREASURER	626	1,541	158	237	17,850
COUNTY AUDITOR	1,256	3,149	329	494	36,566
Allocated Costs for Fiscal 2023	5,160	14,248	488	1,499	18,367,516
Roll Forwards	0	0	0	0	0
Fixed Costs	5,160	14,248	488	1,499	18,367,516

**LUCAS COUNTY, OHIO
COST ALLOCATION PLAN
2023 FOR USE IN 2025**
Schedule A - Allocated Costs By Department

Central Service Departments	Total Allocated	Direct Billed	Unallocated	Cost Adjustments	Disallowed
BUILDING CAPITAL CHARGES	2,163,419	0	0	(2,268,133)	
EQUIPMENT CAPITAL CHARGES	0	0	0	(304,829)	
PROFESSIONAL SERVICES	150,655	0	0	(36,164)	
PURCHASING/SUPPORT SVCS	667,055	0	0	0	0
FACILITIES MANAGEMENT	11,698,503	0	3,332,636	(2,585,790)	0
COUNTY ADMINISTRATOR	572,397	0	909,060	0	2,443
OFC OF MANAGEMENT & BUDGET	494,247	0	0	0	
HUMAN RESOURCES	968,679	0	9,869	0	
RISK MANAGEMENT	1,671,743	1,057,154	1,450,031	0	
HEALTH & W/C	14,857,331	0	20,664	(15,689,467)	1,717,603
SYSTEM SOLUTIONS	395,271	0	0	0	
LCIS-INFORMATION SVCS	3,868,394	0	30,396	(33,602)	4,300
COUNTY TREASURER	936,932	0	1,004,790	31,350	665
COUNTY AUDITOR	1,887,976	0	1,021,772	(942)	56,112
Allocated Costs for Fiscal 2023	40,332,602	1,057,154	7,779,217	(20,887,577)	1,781,123
Roll Forwards	346,220				
Fixed Costs	40,678,822				

**LUCAS COUNTY, OHIO
COST ALLOCATION PLAN
2023 FOR USE IN 2025**
Schedule A - Allocated Costs By Department

Central Service Departments	Total Expenditures
BUILDING CAPITAL CHARGES	
EQUIPMENT CAPITAL CHARGES	
PROFESSIONAL SERVICES	
PURCHASING/SUPPORT SVCS	
FACILITIES MANAGEMENT	
COUNTY ADMINISTRATOR	
OFC OF MANAGEMENT & BUDGET	
HUMAN RESOURCES	
RISK MANAGEMENT	
HEALTH & W/C	
SYSTEM SOLUTIONS	
LCIS-INFORMATION SVCS	
COUNTY TREASURER	
COUNTY AUDITOR	
Allocated Costs for Fiscal 2023	30,062,519

**LUCAS COUNTY, OHIO
COST ALLOCATION PLAN
2023 FOR USE IN 2025**
Schedule B - Fixed Costs Proposed

Receiving Departments	Allocated Costs for Fiscal 2023	Base Year Estimated Costs	Roll Forwards	Fixed Costs	Adjustments	Proposed Costs Future Period
DJFS-ALL#	653,624	358,660	294,964	948,588	0	948,588
CHILDREN SVCS#	1,329,934	NA	NA	1,329,934	0	1,329,934
EMERG MGMT#	118,807	NA	NA	118,807	0	118,807
RECLAIM OHIO	10,369	NA	NA	10,369	0	10,369
PUBLIC DEFENDER	74,488	NA	NA	74,488	0	74,488
WORK DEV-WDA#	126,226	74,970	51,256	177,482	0	177,482
ECONOMIC DEV#	31,674	NA	NA	31,674	0	31,674
ECONOMIC DEV-FG	12	NA	NA	12	0	12
REAL EST ASSESMENT	417,278	NA	NA	417,278	0	417,278
SOLID WASTE#	107,529	NA	NA	107,529	0	107,529
HEALTH FUND	669,507	NA	NA	669,507	0	669,507
DETAC TREAS	16,702	NA	NA	16,702	0	16,702
DETAC PROSEC	15,312	NA	NA	15,312	0	15,312
TELECOMMUNICATIONS#	11,373	NA	NA	11,373	0	11,373
COMMISSIONERS	339,755	NA	NA	339,755	0	339,755
PROSECUTOR OFFICE	574,426	NA	NA	574,426	0	574,426
PROSECUTOR-FG	14,333	NA	NA	14,333	0	14,333
PROSECUTOR-SG	696	NA	NA	696	0	696
PROSECUTOR-MG	3,791	NA	NA	3,791	0	3,791
PROSECUTOR-NGF	13,097	NA	NA	13,097	0	13,097
RECREATION CTR	268,610	NA	NA	268,610	0	268,610
PLANNING COMMISSION	33,439	NA	NA	33,439	0	33,439
HOTEL LODGING TAX#	10,313	NA	NA	10,313	0	10,313
MEDICAL CORRECT CENTER	30,579	NA	NA	30,579	0	30,579
COURT OF APPEALS	279,496	NA	NA	279,496	0	279,496
COMMON PLEAS	1,407,969	NA	NA	1,407,969	0	1,407,969
COMMON PLEAS-FG	1,122	NA	NA	1,122	0	1,122
COMMON PLEAS-SG	20,607	NA	NA	20,607	0	20,607
COMMON PLEAS-NGF	78,169	NA	NA	78,169	0	78,169
INTEGRATED JUSTICE SYSTEM	21,090	NA	NA	21,090	0	21,090
CTF-CORRECTION TREAT FACILITY#	461,435	NA	NA	461,435	0	461,435
WORK RELEASE SPACE	104,239	NA	NA	104,239	0	104,239
ADULT PROBATION	167,309	NA	NA	167,309	0	167,309
REGIONAL COURT SERVICES	356,913	NA	NA	356,913	0	356,913
DOMESTIC RELATIONS COURT	345,590	NA	NA	345,590	0	345,590
DOMESTIC RELATIONS COURT-NGF	827	NA	NA	827	0	827
DOMEST REL CLK SPACE	32,188	NA	NA	32,188	0	32,188
JUVENILE COURT	2,046,966	NA	NA	2,046,966	0	2,046,966
JUVENILE COURT-FG	25,180	NA	NA	25,180	0	25,180
JUVENILE COURT-SG	6,662	NA	NA	6,662	0	6,662
JUVENILE COURT-MG	3,737	NA	NA	3,737	0	3,737
JUVENILE COURT-NGF	5,087	NA	NA	5,087	0	5,087
JUVENILE DETENTION CENTER	1,557,564	NA	NA	1,557,564	0	1,557,564
YOUTH TREATMENT CENTER#	521,978	NA	NA	521,978	0	521,978
CLERK OF COURTS	316,055	NA	NA	316,055	0	316,055
CLERK OF COURTS-NGF	1,553	NA	NA	1,553	0	1,553
CERTIFICATE OF TITLE	80,701	NA	NA	80,701	0	80,701
CORONER	388,972	NA	NA	388,972	0	388,972
MUNI COURTS	25,583	NA	NA	25,583	0	25,583
PROBATE COURT	57,301	NA	NA	57,301	0	57,301
PROBATE COURT-MG	470	NA	NA	470	0	470
PROBATE COURT-NGF	8,100	NA	NA	8,100	0	8,100
BOE-BRD OF ELECTIONS	834,566	NA	NA	834,566	0	834,566

**LUCAS COUNTY, OHIO
COST ALLOCATION PLAN
2023 FOR USE IN 2025**
Schedule B - Fixed Costs Proposed

BOE-BRD OF ELECTIONS-FG	161	NA	NA	161	0	161
BOE-BRD OF ELECTIONS-SG	17,001	NA	NA	17,001	0	17,001
SHERIFF	1,514,790	NA	NA	1,514,790	0	1,514,790
SHERIFF-FG	6,287	NA	NA	6,287	0	6,287
SHERIFF-SG	2,344	NA	NA	2,344	0	2,344
SHERIFF-MG	3,922	NA	NA	3,922	0	3,922
SHERIFF-NGF	85,949	NA	NA	85,949	0	85,949
SHERIFF CORREC CNTR/JAIL	2,572,931	NA	NA	2,572,931	0	2,572,931
RECORDER	202,429	NA	NA	202,429	0	202,429
RECORDER-NGF	8,995	NA	NA	8,995	0	8,995
BLDG REGS#	86,969	NA	NA	86,969	0	86,969
COM DEV CTR	75,253	NA	NA	75,253	0	75,253
VETERANS SVCS	148,758	NA	NA	148,758	0	148,758
ENGINEER-GF	130,052	NA	NA	130,052	0	130,052
MVGT FUNDS	195,437	NA	NA	195,437	0	195,437
CANINE CARE	407,310	NA	NA	407,310	0	407,310
CANINE CARE-MG	2,000	NA	NA	2,000	0	2,000
MHRSB - MENTAL HEALTH	188,011	NA	NA	188,011	0	188,011
GSB- GUARDIANSHIP SVC BRD#	104,093	NA	NA	104,093	0	104,093
SOIL & WATER	17,718	NA	NA	17,718	0	17,718
SANITARY ENGINEER#	295,665	NA	NA	295,665	0	295,665
WATER OPERATION#	17,630	NA	NA	17,630	0	17,630
WASTE WTR TREAT#	102,989	NA	NA	102,989	0	102,989
SEWER FUNDS#	47,073	NA	NA	47,073	0	47,073
DITCH MTCE	23,969	NA	NA	23,969	0	23,969
BOARD OF DD	796,112	NA	NA	796,112	0	796,112
ORLANDER PARK	44,229	NA	NA	44,229	0	44,229
RCOG-911 FUND#	327,999	NA	NA	327,999	0	327,999
EMS-EMER MEDICAL SVCS#	124,514	NA	NA	124,514	0	124,514
EMS-FG	32	NA	NA	32	0	32
EMS-SG	91	NA	NA	91	0	91
FELONY DIVERSION GRANT#	26,653	NA	NA	26,653	0	26,653
SENIOR CENTER	5,384	NA	NA	5,384	0	5,384
COUNTYWIDE COMMUNICATIONS#	31,750	NA	NA	31,750	0	31,750
CORONER LAB	17,747	NA	NA	17,747	0	17,747
CENTRAL SUPPLY	4,298	NA	NA	4,298	0	4,298
FAMILY & CHILDREN COUNCIL#	277,843	NA	NA	277,843	0	277,843
CENTRALIZED RECORDS	5,160	NA	NA	5,160	0	5,160
LAW LIBRARY-NON GF#	14,248	NA	NA	14,248	0	14,248
LAW LIBRARY-MG	488	NA	NA	488	0	488
LEPC-LOCAL EMERG. PLAN COMM	1,499	NA	NA	1,499	0	1,499
OTHER DEPARTMENTS	18,367,516	NA	NA	18,367,516	0	18,367,516
Total Allocated	40,332,602	433,630	346,220	40,678,822	0	40,678,822
Direct Billed	1,057,154					
Unallocated Total	7,779,217					
Cost Adjustments	(20,887,577)					
Disallowed Total	1,781,123					
Total Expenditures	30,062,519					

**LUCAS COUNTY, OHIO
COST ALLOCATION PLAN
2023 FOR USE IN 2025**
Schedule C - Summary of Allocated Costs

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
BUILDING CAPITAL CHARGES	0		2,268,133			0
EQUIPMENT CAPITAL CHARGES	0		304,829			0
PROFESSIONAL SERVICES	144,443		36,164			0
PURCHASING/SUPPORT SVCS	470,208	0	0			0
FACILITIES MANAGEMENT	11,766,830	0	2,585,790	(3,332,636)		0
COUNTY ADMINISTRATOR	1,293,898	(2,443)	0	(909,060)		0
OFC OF MANAGEMENT & BUDGET	377,424		0	0		0
HUMAN RESOURCES	1,000,317		0	(9,869)		0
RISK MANAGEMENT	4,235,801		0	(1,450,031)	(1,057,154)	
HEALTH & W/C	2,796,748	(1,717,603)	15,689,467	(20,664)		0
SYSTEM SOLUTIONS	358,931		0			0
LCIS-INFORMATION SVCS	4,283,488	(4,300)	33,602	(30,396)		0
COUNTY TREASURER	1,414,203	(665)	(31,350)	(1,004,790)		0
COUNTY AUDITOR	1,920,228	(56,112)	942	(1,021,772)		0
 DJFS-ALL#						653,624
CHILDREN SVCS#						1,329,934
EMERG MGMT#						118,807
RECLAIM OHIO						10,369
PUBLIC DEFENDER						74,488
WORK DEV-WDA#						126,226
ECONOMIC DEV#						31,674
ECONOMIC DEV-FG						12
REAL EST ASSESMENT						417,278
SOLID WASTE#						107,529
HEALTH FUND						669,507
DETAC TREAS						16,702
DETAC PROSEC						15,312
TELECOMMUNICATIONS#						11,373
COMMISSIONERS						339,755
PROSECUTOR OFFICE						574,426
PROSECUTOR-FG						14,333
PROSECUTOR-SG						696
PROSECUTOR-MG						3,791
PROSECUTOR-NGF						13,097
RECREATION CTR						268,610
PLANNING COMMISSION						33,439
HOTEL LODGING TAX#						10,313
MEDICAL CORRECT CENTER						30,579
COURT OF APPEALS						279,496
COMMON PLEAS						1,407,969
COMMON PLEAS-FG						1,122
COMMON PLEAS-SG						20,607
COMMON PLEAS-NGF						78,169
INTEGRATED JUSTICE SYSTEM						21,090
CTF-CORRECTION TREAT FACILITY#						461,435
WORK RELEASE SPACE						104,239
ADULT PROBATION						167,309
REGIONAL COURT SERVICES						356,913
DOMESTIC RELATIONS COURT						345,590
DOMESTIC RELATIONS COURT-NGF						827
DOMEST REL CLK SPACE						32,188
JUVENILE COURT						2,046,966

**LUCAS COUNTY, OHIO
COST ALLOCATION PLAN
2023 FOR USE IN 2025**
Schedule C - Summary of Allocated Costs

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
JUVENILE COURT-FG						25,180
JUVENILE COURT-SG						6,662
JUVENILE COURT-MG						3,737
JUVENILE COURT-NGF						5,087
JUVENILE DETENTION CENTER						1,557,564
YOUTH TREATMENT CENTER#						521,978
CLERK OF COURTS						316,055
CLERK OF COURTS-NGF						1,553
CERTIFICATE OF TITLE						80,701
CORONER						388,972
MUNI COURTS						25,583
PROBATE COURT						57,301
PROBATE COURT-MG						470
PROBATE COURT-NGF						8,100
BOE-BRD OF ELECTIONS						834,566
BOE-BRD OF ELECTIONS-FG						161
BOE-BRD OF ELECTIONS-SG						17,001
SHERIFF						1,514,790
SHERIFF-FG						6,287
SHERIFF-SG						2,344
SHERIFF-MG						3,922
SHERIFF-NGF						85,949
SHERIFF CORREC CNTR/JAIL						2,572,931
RECORDER						202,429
RECORDER-NGF						8,995
BLDG REGS#						86,969
COM DEV CTR						75,253
VETERANS SVCS						148,758
ENGINEER-GF						130,052
MVGT FUNDS						195,437
CANINE CARE						407,310
CANINE CARE-MG						2,000
MHRSB - MENTAL HEALTH						188,011
GSB- GUARDIANSHIP SVC BRD#						104,093
SOIL & WATER						17,718
SANITARY ENGINEER#						295,665
WATER OPERATION#						17,630
WASTE WTR TREAT#						102,989
SEWER FUNDS#						47,073
DITCH MTCE						23,969
BOARD OF DD						796,112
ORLANDER PARK						44,229
RCOG-911 FUND#						327,999
EMS-EMER MEDICAL SVCS#						124,514
EMS-FG						32
EMS-SG						91
FELONY DIVERSION GRANT#						26,653
SENIOR CENTER						5,384
COUNTYWIDE COMMUNICATIONS#						31,750
CORONER LAB						17,747
CENTRAL SUPPLY						4,298
FAMILY & CHILDREN COUNCIL#						277,843
CENTRALIZED RECORDS						5,160

**LUCAS COUNTY, OHIO
COST ALLOCATION PLAN
2023 FOR USE IN 2025**
Schedule C - Summary of Allocated Costs

Department Name	Total Expenditures	Disallowed	Cost Adjustments	Unallocated	Direct Billed	Total Allocated
LAW LIBRARY-NON GF#						14,248
LAW LIBRARY-MG						488
LEPC-LOCAL EMERG. PLAN COMM						1,499
OTHER DEPARTMENTS						18,367,516
Totals	30,062,519	(1,781,123)	20,887,577	(7,779,217)	(1,057,154)	40,332,602

Deviation: 0

**LUCAS COUNTY, OHIO
COST ALLOCATION PLAN
2023 FOR USE IN 2025**
Schedule D - Detail of Allocated Costs

Department	BUILDING CAPITAL 1.5	EQUIPMENT CAPITAL 2.5	PROFESSIONAL SERV 3.5	PURCHASING/SUPP OR 4.5	FACILITIES MANAGE 5.5
BUILDING CAPITAL CHARGES	0	0	0	0	0
EQUIPMENT CAPITAL CHARGES	0	0	0	0	0
PROFESSIONAL SERVICES	0	0	(178)	21	0
PURCHASING/SUPPORT SVCS	0	0	86	(228,946)	30,586
FACILITIES MANAGEMENT	104,714	39,505	3,315	14,771	(1,170,467)
COUNTY ADMINISTRATOR	0	0	2,051	1,748	0
OFC OF MANAGEMENT & BUDGET	0	0	69	913	21,911
HUMAN RESOURCES	0	0	184	3,638	54,702
RISK MANAGEMENT	0	0	779	1,386	26,293
HEALTH & W/C	0	0	12,337	1,827	0
SYSTEM SOLUTIONS	0	0	66	346	0
LCIS-INFORMATION SVCS	0	265,324	787	2,551	167,634
COUNTY TREASURER	0	0	260	2,504	82,510
COUNTY AUDITOR	0	0	10,196	2,394	108,314
DJFS-ALL#	0	0	14,250	26,424	5,960
CHILDREN SVCS#	0	0	18,637	147,619	0
EMERG MGMT#	44,658	0	109	2,157	36,349
RECLAIM OHIO	0	0	196	1,512	0
PUBLIC DEFENDER	0	0	1,750	9,045	0
WORK DEV-WDA#	0	0	2,432	8,330	0
ECONOMIC DEV#	0	0	160	1,606	0
ECONOMIC DEV-FG	0	0	0	0	0
REAL EST ASSESSMENT	0	0	850	5,811	63,967
SOLID WASTE#	0	0	3,207	4,126	0
HEALTH FUND	0	0	2,913	26,849	0
DETAC TREAS	0	0	160	1,433	0
DETAC PROSEC	0	0	203	1,606	0
TELECOMMUNICATIONS#	0	0	56	1,606	4,132
COMMISSIONERS	0	0	136	1,354	73,119
PROSECUTOR OFFICE	108,048	0	1,100	189	239,028
PROSECUTOR-FG	0	0	89	142	0
PROSECUTOR-SG	0	0	0	0	0
PROSECUTOR-MG	0	0	34	331	0
PROSECUTOR-NGF	0	0	73	3,638	0
RECREATION CTR	0	0	0	0	268,610
PLANNING COMMISSION	0	0	51	16	0
HOTEL LODGING TAX#	0	0	739	220	0
MEDICAL CORRECT CENTER	0	0	315	2,646	0
COURT OF APPEALS	0	0	95	3,905	218,624
COMMON PLEAS	234,803	0	3,868	11,417	796,240
COMMON PLEAS-FG	0	0	26	0	0
COMMON PLEAS-SG	0	0	379	5,338	0
COMMON PLEAS-NGF	0	0	746	3,228	0
INTEGRATED JUSTICE SYSTEM	0	0	145	646	0
CTF-CORRECTION TREAT FACILITY#	0	0	1,008	7,653	350,490
WORK RELEASE SPACE	0	0	0	0	104,239
ADULT PROBATION	16,404	0	460	1,354	55,629
REGIONAL COURT SERVICES	0	0	657	7,212	274,437
DOMESTIC RELATIONS COURT	55,699	0	565	6,598	167,266
DOMESTIC RELATIONS COURT-NGF	0	0	9	378	0
DOMEST REL CLK SPACE	8,041	0	0	0	24,147
JUVENILE COURT	287,522	0	6,099	13,008	1,403,726
JUVENILE COURT-FG	0	0	259	3,197	0

**LUCAS COUNTY, OHIO
COST ALLOCATION PLAN
2023 FOR USE IN 2025**
Schedule D - Detail of Allocated Costs

Department	BUILDING CAPITAL 1.5	EQUIPMENT CAPITAL 2.5	PROFESSIONAL SERV 3.5	PURCHASING/SUPP OR 4.5	FACILITIES MANAGE 5.5
JUVENILE COURT-SG	0	0	57	1,386	0
JUVENILE COURT-MG	0	0	4	0	0
JUVENILE COURT-NGF	0	0	38	2,378	0
JUVENILE DETENTION CENTER	238,336	0	673	4,866	1,163,589
YOUTH TREATMENT CENTER#	0	0	565	5,055	434,337
CLERK OF COURTS	36,533	0	447	7,307	123,886
CLERK OF COURTS-NGF	0	0	30	583	0
CERTIFICATE OF TITLE	0	0	512	13,228	5,957
CORONER	0	0	438	16	260,976
MUNI COURTS	0	0	170	189	0
PROBATE COURT	0	0	490	992	0
PROBATE COURT-MG	0	0	1	157	0
PROBATE COURT-NGF	0	0	66	3,386	0
BOE-BRD OF ELECTIONS	3,057	0	644	8,016	672,428
BOE-BRD OF ELECTIONS-FG	0	0	2	79	0
BOE-BRD OF ELECTIONS-SG	0	0	112	425	0
SHERIFF	26,972	0	2,316	20,991	115,780
SHERIFF-FG	0	0	95	1,811	0
SHERIFF-SG	0	0	14	0	0
SHERIFF-MG	0	0	8	1,071	0
SHERIFF-NGF	0	0	946	1,858	0
SHERIFF CORREC CNTR/JAIL	359,763	0	4,172	12,629	1,701,885
RECORDER	0	0	149	2,094	116,690
RECORDER-NGF	0	0	63	1,606	0
BLDG REGS#	0	0	279	2,331	0
COM DEV CTR	0	0	0	0	44,106
VETERANS SVCS	0	0	367	7,338	12,522
ENGINEER-GF	0	0	47	189	0
MVGT FUNDS	0	0	11,567	26,676	0
CANINE CARE	0	0	616	8,173	206,552
CANINE CARE-MG	0	0	10	819	0
MHRSB - MENTAL HEALTH	0	0	6,212	17,653	0
GSB- GUARDIANSHIP SVC BRD#	0	0	137	2,835	40,378
SOIL & WATER	0	0	86	378	0
SANITARY ENGINEER#	0	0	2,727	20,283	0
WATER OPERATION#	0	0	690	6,834	0
WASTE WTR TREAT#	0	0	3,346	18,251	0
SEWER FUNDS#	0	0	3,002	16,976	0
DITCH MTCE	0	0	495	3,071	0
BOARD OF DD	0	0	9,921	56,833	0
ORLANDER PARK	0	0	273	11,700	0
RCOG-911 FUND#	99,278	0	3,929	6,866	66,457
EMS-EMER MEDICAL SVCS#	13,655	0	2,246	12,346	9,141
EMS-FG	0	0	0	16	0
EMS-SG	0	0	24	16	0
FELONY DIVERSION GRANT#	0	0	277	976	0
SENIOR CENTER	0	0	1,062	47	0
COUNTYWIDE COMMUNICATIONS#	10,331	0	445	1,590	6,916
CORONER LAB	0	0	308	7,086	0
CENTRAL SUPPLY	0	0	39	677	0
FAMILY & CHILDREN COUNCIL#	0	0	1,416	17,716	0
CENTRALIZED RECORDS	0	0	54	567	0
LAW LIBRARY-NON GF#	0	0	69	1,858	0

**LUCAS COUNTY, OHIO
COST ALLOCATION PLAN
2023 FOR USE IN 2025**
Schedule D - Detail of Allocated Costs

Department	BUILDING CAPITAL 1.5	EQUIPMENT CAPITAL 2.5	PROFESSIONAL SERV 3.5	PURCHASING/SUPP OR 4.5	FACILITIES MANAGE 5.5
LAW LIBRARY-MG	0	0	1	0	0
LEPC-LOCAL EMERG. PLAN COMM	0	0	12	362	0
OTHER DEPARTMENTS	620,319	0	27,210	15,873	2,630,940
Total Allocated					
Direct Bills	0	0	0	0	0
Unallocated	0	0	0	0	3,332,636
Cost Adjustments	(2,268,133)	(304,829)	(36,164)	0	(2,585,790)
Disallowed	0	0	0	0	0
Total Expenditures	0	0	144,443	470,208	11,766,830

**LUCAS COUNTY, OHIO
COST ALLOCATION PLAN
2023 FOR USE IN 2025**
Schedule D - Detail of Allocated Costs

Department	COUNTY ADMINISTRA 6.5	OFC OF MANAGEMENT 7.5	HUMAN RESOURCES 8.5	RISK MANAGEMENT 9.5	HEALTH & W/C 10.5
BUILDING CAPITAL CHARGES	0	0	0	0	0
EQUIPMENT CAPITAL CHARGES	0	0	0	0	0
PROFESSIONAL SERVICES	8	82	0	0	0
PURCHASING/SUPPORT SVCS	1,007	303	21,911	0	100,728
FACILITIES MANAGEMENT	10,280	5,913	152,369	44,466	667,799
COUNTY ADMINISTRATOR	(216,776)	622	38,934	0	156,681
OFC OF MANAGEMENT & BUDGET	792	(177,613)	14,158	0	49,353
HUMAN RESOURCES	2,307	713	(393,387)	0	174,099
RISK MANAGEMENT	520	2,783	1,416	(52,928)	486
HEALTH & W/C	1,317	44,597	31,282	0	(185,461)
SYSTEM SOLUTIONS	479	322	10,647	0	43,329
LCIS-INFORMATION SVCS	4,149	3,014	95,821	0	314,117
COUNTY TREASURER	2,448	1,003	48,620	26,577	232,872
COUNTY AUDITOR	3,470	1,437	0	38,759	336,614
DJFS-ALL#	57,191	39,663	0	1,431	141,137
CHILDREN SVCS#	89,847	40,786	0	6,591	112,351
EMERG MGMT#	1,373	527	21,293	142	1,156
RECLAIM OHIO	746	1,549	0	0	1,886
PUBLIC DEFENDER	125	4,644	0	0	0
WORK DEV-WDA#	4,183	7,437	71,253	97	6,038
ECONOMIC DEV#	995	1,913	15,083	48	1,210
ECONOMIC DEV-FG	0	0	0	0	0
REAL EST ASSESMENT	6,475	3,935	0	82	15,424
SOLID WASTE#	2,439	13,974	35,489	647	3,397
HEALTH FUND	24,202	8,377	0	983	31,445
DETAC TREAS	1,535	621	0	0	3,094
DETAC PROSEC	1,407	918	0	0	2,352
TELECOMMUNICATIONS#	646	323	0	0	472
COMMISSIONERS	1,272	493	24,842	0	2,619
PROSECUTOR OFFICE	9,884	4,195	0	2,710	25,458
PROSECUTOR-FG	1,131	0	0	0	580
PROSECUTOR-SG	0	0	0	0	0
PROSECUTOR-MG	94	0	0	0	479
PROSECUTOR-NGF	1,032	223	0	0	0
RECREATION CTR	0	0	0	0	0
PLANNING COMMISSION	4	162	0	0	0
HOTEL LODGING TAX#	189	6,074	0	0	545
MEDICAL CORRECT CENTER	2,710	1,196	0	0	7,684
COURT OF APPEALS	1,108	397	0	7,509	0
COMMON PLEAS	13,964	4,634	0	50,748	35,190
COMMON PLEAS-FG	25	0	0	0	147
COMMON PLEAS-SG	1,971	0	0	0	860
COMMON PLEAS-NGF	6,947	1,934	0	0	14,292
INTEGRATED JUSTICE SYSTEM	1,198	556	0	0	3,143
CTF-CORRECTION TREAT FACILITY#	9,332	0	0	630	18,729
WORK RELEASE SPACE	0	0	0	0	0
ADULT PROBATION	5,401	1,904	0	0	13,745
REGIONAL COURT SERVICES	7,691	2,451	0	0	15,262
DOMESTIC RELATIONS COURT	6,724	2,153	0	15,688	13,103
DOMESTIC RELATIONS COURT-NGF	107	32	0	0	0
DOMEST REL CLK SPACE	0	0	0	0	0
JUVENILE COURT	14,973	4,694	0	65,909	34,704
JUVENILE COURT-FG	2,645	0	0	0	0

**LUCAS COUNTY, OHIO
COST ALLOCATION PLAN
2023 FOR USE IN 2025**
Schedule D - Detail of Allocated Costs

Department	COUNTY ADMINISTRA 6.5	OFC OF MANAGEMENT 7.5	HUMAN RESOURCES 8.5	RISK MANAGEMENT 9.5	HEALTH & W/C 10.5
JUVENILE COURT-SG	488	0	0	0	447
JUVENILE COURT-MG	0	0	0	0	3,732
JUVENILE COURT-NGF	675	199	0	0	0
JUVENILE DETENTION CENTER	7,228	2,646	0	82,067	16,781
YOUTH TREATMENT CENTER#	5,912	2,205	0	16,043	11,666
CLERK OF COURTS	6,608	1,741	0	8,463	14,125
CLERK OF COURTS-NGF	165	264	0	0	0
CERTIFICATE OF TITLE	7,780	2,631	0	0	10,039
CORONER	2,770	1,612	77,366	11,879	9,722
MUNI COURTS	2,464	685	0	0	1,224
PROBATE COURT	5,152	1,794	0	4,000	11,800
PROBATE COURT-MG	45	0	0	0	0
PROBATE COURT-NGF	960	312	0	0	0
BOE-BRD OF ELECTIONS	6,777	2,475	0	17,764	10,690
BOE-BRD OF ELECTIONS-FG	22	0	0	0	0
BOE-BRD OF ELECTIONS-SG	121	0	0	0	0
SHERIFF	20,682	7,520	0	896,313	88,951
SHERIFF-FG	577	0	0	0	206
SHERIFF-SG	127	0	0	0	155
SHERIFF-MG	304	0	0	0	0
SHERIFF-NGF	6,229	4,291	0	0	27,695
SHERIFF CORREC CNTR/JAIL	37,869	17,630	0	0	191,060
RECORDER	1,786	605	46,675	4,272	3,289
RECORDER-NGF	963	245	0	0	1,083
BLDG REGS#	2,310	1,330	46,136	597	5,204
COM DEV CTR	0	0	0	2,103	0
VETERANS SVCS	3,667	1,513	62,067	20,516	5,092
ENGINEER-GF	434	168	0	0	1,008
MVGT FUNDS	15,185	16,697	0	1,880	24,274
CANINE CARE	6,504	2,265	117,114	427	10,286
CANINE CARE-MG	232	0	0	0	0
MHRSB - MENTAL HEALTH	7,545	22,840	70,978	353	6,018
GSB- GUARDIANSHIP SVC BRD#	804	542	28,391	81	3,504
SOIL & WATER	868	411	0	0	1,752
SANITARY ENGINEER#	11,361	4,095	156,864	2,265	17,424
WATER OPERATION#	1,939	2,774	0	0	0
WASTE WTR TREAT#	8,095	8,553	0	3,641	8,812
SEWER FUNDS#	4,816	8,929	0	0	0
DITCH MTCE	2,006	2,249	0	163	2,688
BOARD OF DD	55,268	40,254	0	205	111,533
ORLANDER PARK	4,841	1,316	0	0	3,046
RCOG-911 FUND#	21,736	16,486	0	835	15,857
EMS-EMER MEDICAL SVCS#	4,771	9,224	35,489	3,055	3,267
EMS-FG	4	0	0	0	0
EMS-SG	4	0	0	0	0
FELONY DIVERSION GRANT#	2,579	0	0	0	5,284
SENIOR CENTER	13	4,053	0	0	0
COUNTYWIDE COMMUNICATIONS#	832	1,817	0	180	1,189
CORONER LAB	2,036	1,021	0	0	155
CENTRAL SUPPLY	319	290	0	0	172
FAMILY & CHILDREN COUNCIL#	9,104	7,258	159,638	58	10,999
CENTRALIZED RECORDS	446	260	0	0	792
LAW LIBRARY-NON GF#	908	308	0	103	926

**LUCAS COUNTY, OHIO
COST ALLOCATION PLAN
2023 FOR USE IN 2025**
Schedule D - Detail of Allocated Costs

Department	COUNTY ADMINISTRA 6.5	OFC OF MANAGEMENT 7.5	HUMAN RESOURCES 8.5	RISK MANAGEMENT 9.5	HEALTH & W/C 10.5
LAW LIBRARY-MG	0	0	0	0	0
LEPC-LOCAL EMERG. PLAN COMM	103	46	0	0	0
OTHER DEPARTMENTS	8,397	136,932	0	441,265	13,708,884
Total Allocated					
Direct Bills	0	0	0	1,057,154	0
Unallocated	909,060	0	9,869	1,450,031	20,664
Cost Adjustments	0	0	0	0	(15,689,467)
Disallowed	2,443	0	0	0	1,717,603
Total Expenditures	1,293,898	377,424	1,000,317	4,235,801	2,796,748

**LUCAS COUNTY, OHIO
COST ALLOCATION PLAN
2023 FOR USE IN 2025**
Schedule D - Detail of Allocated Costs

Department	SYSTEM SOLUTIONS 11.5	LCIS-INFORMATION 12.5	COUNTY TREASURER 13.5	COUNTY AUDITOR 14.5	Totals
BUILDING CAPITAL CHARGES	0	0	0	0	0
EQUIPMENT CAPITAL CHARGES	0	0	0	0	0
PROFESSIONAL SERVICES	0	0	22	46	0
PURCHASING/SUPPORT SVCS	872	68,577	1,625	3,251	0
FACILITIES MANAGEMENT	8,423	63,159	18,501	37,254	0
COUNTY ADMINISTRATOR	1,549	8,538	2,236	4,418	0
OFC OF MANAGEMENT & BUDGET	563	86,924	979	1,952	0
HUMAN RESOURCES	1,348	147,385	2,990	6,022	0
RISK MANAGEMENT	134	15,931	1,044	2,157	0
HEALTH & W/C	845	81,640	3,808	7,809	0
SYSTEM SOLUTIONS	(58,643)	1,034	805	1,615	0
LCIS-INFORMATION SVCS	3,690	(867,967)	3,713	7,167	0
COUNTY TREASURER	1,872	194,769	(598,604)	5,169	0
COUNTY AUDITOR	3,007	614,009	3,349	(1,121,549)	0
DJFS-ALL#	53,549	138,944	59,499	115,577	653,624
CHILDREN SVCS#	51,686	179,144	224,085	459,187	1,329,934
EMERG MGMT#	820	2,872	2,424	4,926	118,807
RECLAIM OHIO	342	946	1,052	2,141	10,369
PUBLIC DEFENDER	0	0	19,093	39,830	74,488
WORK DEV-WDA#	1,961	10,807	4,537	9,151	126,226
ECONOMIC DEV#	581	5,944	1,370	2,765	31,674
ECONOMIC DEV-FG	0	0	4	8	12
REAL EST ASSESMNT	5,201	293,790	7,315	14,429	417,278
SOLID WASTE#	1,367	29,207	4,503	9,174	107,529
HEALTH FUND	17,871	144,757	134,463	277,646	669,507
DETAC TREAS	1,216	3,369	1,772	3,501	16,702
DETAC PROSEC	1,025	2,839	1,661	3,302	15,312
TELECOMMUNICATIONS#	205	568	1,101	2,264	11,373
COMMISSIONERS	957	229,188	1,920	3,853	339,755
PROSECUTOR OFFICE	10,593	150,439	7,930	14,852	574,426
PROSECUTOR-FG	1,175	3,255	2,641	5,321	14,333
PROSECUTOR-SG	0	0	225	470	696
PROSECUTOR-MG	0	0	924	1,929	3,791
PROSECUTOR-NGF	0	0	2,635	5,496	13,097
RECREATION CTR	0	0	0	0	268,610
PLANNING COMMISSION	0	33,195	4	8	33,439
HOTEL LODGING TAX#	137	378	665	1,366	10,313
MEDICAL CORRECT CENTER	2,112	5,848	2,724	5,345	30,579
COURT OF APPEALS	0	44,749	1,007	2,101	279,496
COMMON PLEAS	11,556	211,412	11,660	22,478	1,407,969
COMMON PLEAS-FG	27	76	267	554	1,122
COMMON PLEAS-SG	492	1,363	3,332	6,873	20,607
COMMON PLEAS-NGF	6,499	17,998	8,931	17,593	78,169
INTEGRATED JUSTICE SYSTEM	1,093	10,506	1,289	2,514	21,090
CTF-CORRECTION TREAT FACILITY#	7,716	42,478	7,982	15,418	461,435
WORK RELEASE SPACE	0	0	0	0	104,239
ADULT PROBATION	5,406	53,449	4,673	8,885	167,309
REGIONAL COURT SERVICES	6,082	23,713	6,604	12,804	356,913
DOMESTIC RELATIONS COURT	5,228	55,384	5,839	11,345	345,590
DOMESTIC RELATIONS COURT-NGF	0	0	98	204	827
DOMEST REL CLK SPACE	0	0	0	0	32,188
JUVENILE COURT	12,158	154,977	16,570	32,625	2,046,966
JUVENILE COURT-FG	1,872	5,185	3,992	8,029	25,180

**LUCAS COUNTY, OHIO
COST ALLOCATION PLAN
2023 FOR USE IN 2025**
Schedule D - Detail of Allocated Costs

Department	SYSTEM SOLUTIONS 11.5	LCIS-INFORMATION 12.5	COUNTY TREASURER 13.5	COUNTY AUDITOR 14.5	Totals
JUVENILE COURT-SG	102	284	1,268	2,630	6,662
JUVENILE COURT-MG	0	0	0	0	3,737
JUVENILE COURT-NGF	0	0	582	1,215	5,087
JUVENILE DETENTION CENTER	6,301	17,449	6,038	11,590	1,557,564
YOUTH TREATMENT CENTER#	4,825	25,290	5,460	10,620	521,978
CLERK OF COURTS	4,886	95,843	5,508	10,710	316,055
CLERK OF COURTS-NGF	0	0	165	345	1,553
CERTIFICATE OF TITLE	4,340	15,467	6,948	13,800	80,701
CORONER	2,980	14,478	2,337	4,399	388,972
MUNI COURTS	2,597	8,347	3,345	6,563	25,583
PROBATE COURT	5,249	14,100	4,718	9,005	57,301
PROBATE COURT-MG	0	0	86	180	470
PROBATE COURT-NGF	0	0	1,094	2,281	8,100
BOE-BRD OF ELECTIONS	4,852	72,321	11,768	23,774	834,566
BOE-BRD OF ELECTIONS-FG	0	0	19	39	161
BOE-BRD OF ELECTIONS-SG	0	0	5,296	11,047	17,001
SHERIFF	15,869	265,460	18,299	35,638	1,514,790
SHERIFF-FG	68	189	1,086	2,255	6,287
SHERIFF-SG	137	378	503	1,029	2,344
SHERIFF-MG	0	0	823	1,717	3,922
SHERIFF-NGF	6,144	17,014	7,373	14,399	85,949
SHERIFF CORREC CNTR/JAIL	36,945	123,578	30,233	57,167	2,572,931
RECORDER	1,285	19,672	1,982	3,930	202,429
RECORDER-NGF	547	1,514	992	1,982	8,995
BLDG REGS#	1,777	18,706	2,781	5,518	86,969
COM DEV CTR	0	29,045	0	0	75,253
VETERANS SVCS	1,708	21,214	4,221	8,532	148,758
ENGINEER-GF	410	125,867	646	1,283	130,052
MVGT FUNDS	8,208	32,221	19,455	39,274	195,437
CANINE CARE	4,510	26,471	8,137	16,254	407,310
CANINE CARE-MG	0	0	304	635	2,000
MHRSB - MENTAL HEALTH	2,734	26,371	8,990	18,318	188,011
GSB- GUARDIANSHIP SVC BRD#	1,093	17,595	2,886	5,847	104,093
SOIL & WATER	820	10,159	1,094	2,150	17,718
SANITARY ENGINEER#	6,041	43,566	10,370	20,669	295,665
WATER OPERATION#	0	0	1,748	3,646	17,630
WASTE WTR TREAT#	3,144	25,745	7,746	15,657	102,989
SEWER FUNDS#	0	0	4,326	9,024	47,073
DITCH MTCE	1,223	3,388	2,878	5,808	23,969
BOARD OF DD	42,180	128,956	115,908	235,056	796,112
ORLANDER PARK	1,640	7,153	4,706	9,554	44,229
RCOG-911 FUND#	0	45,202	17,744	33,610	327,999
EMS-EMER MEDICAL SVCS#	1,367	11,927	5,912	12,115	124,514
EMS-FG	0	0	4	8	32
EMS-SG	0	0	15	31	91
FELONY DIVERSION GRANT#	2,481	6,870	2,781	5,405	26,653
SENIOR CENTER	0	0	68	141	5,384
COUNTYWIDE COMMUNICATIONS#	410	1,135	2,259	4,646	31,750
CORONER LAB	27	76	2,282	4,756	17,747
CENTRAL SUPPLY	137	378	748	1,538	4,298
FAMILY & CHILDREN COUNCIL#	4,394	13,030	17,800	36,430	277,843
CENTRALIZED RECORDS	308	851	626	1,256	5,160
LAW LIBRARY-NON GF#	410	4,977	1,541	3,149	14,248

**LUCAS COUNTY, OHIO
COST ALLOCATION PLAN
2023 FOR USE IN 2025**
Schedule D - Detail of Allocated Costs

Department	SYSTEM SOLUTIONS 11.5	LCIS-INFORMATION 12.5	COUNTY TREASURER 13.5	COUNTY AUDITOR 14.5	Totals
LAW LIBRARY-MG	0	0	158	329	488
LEPC-LOCAL EMERG. PLAN COMM	0	246	237	494	1,499
OTHER DEPARTMENTS	4,196	719,083	17,850	36,566	<u>18,367,516</u>
Total Allocated					40,332,602
Direct Bills	0	0	0	0	1,057,154
Unallocated	0	30,396	1,004,790	1,021,772	7,779,217
Cost Adjustments	0	(33,602)	31,350	(942)	(20,887,577)
Disallowed	0	4,300	665	56,112	1,781,123
Total Expenditures	358,931	4,283,488	1,414,203	1,920,228	30,062,519

Schedule E - Summary of Allocation Basis

Department	Allocation Basis	Allocation Source
BUILDING CAPITAL CHARGES		
1.4.1 LC CORRECTION CENTER	USABLE SQUARE FOOTAGE OF OCCUPIED SPACE	COUNTY RECORDS
1.4.2 FAMILY CRTS BLDG	USABLE SQUARE FOOTAGE OF OCCUPIED SPACE	ARCHITECT RECORDS
1.4.3 COURT HOUSE	USABLE SQUARE FOOTAGE OF OCCUPIED SPACE	COUNTY RECORDS
1.4.4 2144 MONROE BLDG	USABLE SQUARE FOOTAGE OF OCCUPIED SPACE	EMS DIRECTOR
1.4.5 1819 CANTON ST-FAC. BLDG	USABLE SQUARE FOOTAGE OF OCCUPIED SPACE	ON SITE VISIT WITH FACILITIES DIRECTOR
1.4.6 1301 WASHINGTON FAC BLDG-FOB	USABLE SQUARE FOOTAGE OF OCCUPIED SPACE	COUNTY RECORDS
1.4.7 701 ADAMS ANNEX RENOV	EXPENSE BY BENEFITING DEPARTMENT	REVIEW OF RENOVATIONS
1.4.8 JUVENILE CENTER	USABLE SQUARE FOOTAGE OF OCCUPIED SPACE	JUVENILE COURT FISCAL DIRECTOR
EQUIPMENT CAPITAL CHARGES		
2.4.1 EQPT CAP CHGS	CAPITAL GOODS ANNUAL DEPRECIATION CHARGE	AUDITOR'S OFFICE ANNUAL DEPRECIATION REPORTS
PROFESSIONAL SERVICES		
3.4.1 AUDIT & EXAM	PRIOR YEAR-END EXPENDITURE LEVELS BY DEPARTMENT	COUNTY AUDITOR'S EXPENDITURE LEDGER
3.4.2 COST PLAN SVCS	PRIOR YEAR'S COST ALLOCATION PLAN MEMO BILLINGS	PRIOR YEAR'S COST ALLOCATION PLAN
3.4.3 UNEMP COMP SVCS	DIRECT ALLOCATION TO BENEFITING DEPARTMENT	COUNTY RISK DEPARTMENT UNEMPLOYMENT RECORDS
3.4.4 DIRECT DEPT	DIRECT ALLOCATION TO BENEFITING DEPARTMENT	COUNTY AUDITOR'S PAID VOUCHER FILES
PURCHASING/SUPPORT SVCS		
4.4.1 PURCHASING SVCS	NUMBER OF PURCHASE ORDERS PROCESSED BY DEPARTMENT	DATA PROCESSING REPORT
4.4.2 PUBLIC DEFENDER EFFORT	DIRECT ALLOCATION TO BENEFITING PROGRAM	COST PLAN PURPOSES
FACILITIES MANAGEMENT		
5.4.1 GOVMNT CTR BLDG	USABLE SQUARE FOOTAGE OF OCCUPIED SPACE	BUILDING RECORDS AND ON-SITE INSPECTION
5.4.2 CORRECTN FACULTY	USABLE SQUARE FOOTAGE OF OCCUPIED SPACE	COUNTY RECORDS
5.4.3 COURT HOUSE	USABLE SQUARE FOOTAGE OF OCCUPIED SPACE	COUNTY RECORDS
5.4.4 FAMILY COURTS	USABLE SQUARE FOOTAGE OF OCCUPIED SPACE	ARCHITECT RECORDS
5.4.5 YTH TREAT CTR	DIRECT ALLOCATION TO BENEFITING AGENCY	RESEARCH OF FACILITIES EXPENDITURES BY BUILDING
5.4.6 CORR TREAT FAC	DIRECT ALLOCATION TO BENEFITING AGENCY	RESEARCH OF FACILITIES EXPENDITURES BY BUILDING
5.4.7 COURT SERVICES	DIRECT ALLOCATION TO BENEFITING AGENCY	RESEARCH OF FACILITIES EXPENDITURES BY BUILDING
5.4.8 WORK RELEASE	DIRECT ALLOCATION TO BENEFITING AGENCY	RESEARCH OF FACILITIES EXPENDITURES BY BUILDING
5.4.9 1819 CANTON ST	USABLE SQUARE FOOTAGE OF OCCUPIED SPACE	ON SITE VISIT WITH FACILITIES DIRECTOR
5.4.10 1301 WASHINGTON FAC BLDG-FOB	USABLE SQUARE FOOTAGE OF OCCUPIED SPACE	COUNTY RECORDS
5.4.11 701 ANNEX BLDG-OC711	USABLE SQUARE FOOTAGE OF OCCUPIED SPACE	COST PLAN PURPOSES
5.4.12 2144 MONROE BLD-EMS	USABLE SQUARE FOOTAGE OF OCCUPIED SPACE	EMS DIRECTOR
5.4.13 EMS ANNEX	DIRECT ALLOCATION TO OTHER DEPARTMENTS	COST PLAN PURPOSES
5.4.14 JUVENILE JUSTICE CENTER-JJC	USABLE SQUARE FOOTAGE OF OCCUPIED SPACE	JUVENILE COURT FISCAL DIRECTOR
5.4.15 BLDG RENTALS	EXPENSE OF BENEFITING DEPARTMENT	REVIEW OF RENTAL EXPENSES
5.4.16 DIRECT DEPT EXP	EXPENSE BY BENEFITING DEPARTMENT	RESEARCH OF FACILITIES DEPT PAID INVOICES
COUNTY ADMINISTRATOR		
6.4.1 COUNTY ADMIN	EMPLOYEE HEADCOUNT	COUNTY AUDITOR'S PAYROLL RECORDS
6.4.2 CONTRACT ADMIN	NUMBER OF PURCHASE ORDERS PROCESSED BY DEPARTMENT	DATA PROCESSING REPORT

Schedule E - Summary of Allocation Basis

Department	Allocation Basis	Allocation Source
OFC OF MANAGEMENT & BUDGET		
7.4.1 BUDGET ACTIVITY	BUDGET ACTIVITY	BUDGET REPORT
HUMAN RESOURCES		
8.4.1 PERSONNEL SVCS	EMPLOYEE COUNTS OF BENEFITING DEPARTMENTS - LESS RCOG-911 FUND	PAYROLL RECORDS AND PERSONNEL DIRECTOR
8.4.2 EMPLOYEE RELATNS	EMPLOYEE COUNTS OF BENEFITING DEPARTMENTS - LESS RCOG-911 FUND	PAYROLL RECORDS AND PERSONNEL DIRECTOR
8.4.3 PAYROLL EFFORT	EMPLOYEE COUNT OF DEPARTMENTS IDENTIFIED BY PAYROLL CLERK IN HR	PAYROLL RECORDS
RISK MANAGEMENT		
9.4.1 RISK MGMT/INS	DEPARTMENT SHARE OF SELF-INSURANCE	INSURANCE STATS OF RISK MANAGER
HEALTH & W/C		
10.4.1 HEALTH INS-GF	EXPENSE BY DEPARTMENT	COUNTY INSURANCE RECORDS AND EXPENDITURE DETAIL
10.4.2 W/C-GF	EXPENSE BY DEPARTMENT	RISK MANAGEMENT DETAIL W/C REPORT
10.4.3 SELF FUNDED W/C ADMIN	W/C AMOUNT CHARGED TO EACH DEPARTMENT	COUNTY W/C REPORT
10.4.4 SELF FUNDED HEALTH ADMIN	HEALTH INSURANCE AMOUNTS BY DEPARTMENT	COUNTY PROVIDED HEALTH INSURANCE REPORT
SYSTEM SOLUTIONS		
11.4.1 SYSTEM SOLUTIONS	FULL EMPLOYEE HEADCOUNT BY DEPARTMENT - LESS RCOG-911 FUND	AUDITOR'S OFFICE RECORDS
LCIS-INFORMATION SVCS		
12.4.1 ENTERPRISE APPLICATIONS	NUMBER OF STAFF COUNT BY DEPARTMENT WITH SOME REDUCED FOR USAGE	COUNTY FTE REPORT AND IS STATISTICS
12.4.2 ENTERPRISE SUPPORT	HOURS OF SUPPORT TO BENEFITING DEPTS	INFO SVCS DEPT REPORT
12.4.3 DATA OPERATIONS	DATA OPERATION SUPPORT HOURS TO BENEFITING DEPTS	INFO SVCS DEPT REPORT
12.4.4 TECH SUPPORT	HOURS OF SUPPORT TO BENEFITING DEPTS	INFO SVCS DEPT REPORT
12.4.5 WAN SUPPORT DIRECT	DIRECT ALLOCATION TO BENEFITING DEPTS	INFO SVCS DEPT REPORT
12.4.6 EMAIL SUPPORT	# OF E-MAIL ADDRESS BY DEPARTMENT	INFO SVCS DEPT REPORT
12.4.7 INTERNET SUPPORT	# OF INTERNET USERS BY DEPARTMENT	INFO SVCS DEPT REPORT
12.4.8 GENERAL IT EXPENSES	FULL EMPLOYEE HEADCOUNT BY DEPARTMENT LESS JFS, CHILD SVCS & RCOG-911	COUNTY AUDITOR'S PAYROLL RECORDS
COUNTY TREASURER		
13.4.1 BANKING SERVICE	NO. OF ACCOUNTING TRANS. AND PAYROLL TRANS. BY DEPT.	DATA PROCESSING AND PAYROLL REPORTS
COUNTY AUDITOR		
14.4.1 GENERAL ACCTNG	NUMBER OF ACCOUNTING TRANSACTIONS BY DEPARTMENT	DATA PROCESSING DEPARTMENT REPORT
14.4.2 PAYROLL ACCTNG	NUMBER OF PAYROLL CHECKS ISSUED BY DEPARTMENT	AUDITOR'S PAYROLL SECTION REPORTS

**LUCAS COUNTY, OHIO
COST ALLOCATION PLAN
2023 FOR USE IN 2025
Schedule .1 - Nature and Extent of Services
For Department BUILDING CAPITAL CHARGES**

This schedule has been created for plan purposes to allocate the annual capital cost of designated County-owned buildings. As specified in the updated OMB 2 CFR Part 200, building capital costs cannot be directly expensed in the year expended but must be depreciated over their useful life. This schedule reflects the depreciation expenses as shown on the County fixed asset report for the plan year. Interest paid on loans necessary for the purchase, renovation, and upkeep of buildings is also allowable and is included in the cost allocation if paid.

LUCAS COUNTY CORRECTIONS CENTER

The Corrections Facility was completed and occupied in July 1977. The total cost of the facility was \$13,121,116, of which \$9,300,000 was provided by Federal grant programs. The difference has been already been fully depreciated. Over the years, several improvements were made at various years of depreciation. The annual capital charge has been allocated to users based on their usable square footage of assigned space.

FAMILY COURTS BUILDING

The Family Courts Building, which is located near the Courthouse, houses various other departments and activities including the Domestic Relations Court. The structure was constructed in 1953, and underwent major renovations and additions. The annual capital charge has been allocated to occupants based on their usable square footage of assigned space, as determined from architectural drawings and on-site inspections.

COURTHOUSE

The Courthouse was built in 1897, and provides operating space for Common Pleas Court, Clerk of Courts, Prosecutor's Office, Probate Court and others. The annual capital charge has been allocated to occupants based on their usable square footage of assigned space, as determined from architectural drawings and on-site inspections.

2144 MONROE BLDG-Local Emergency Services

The building at 2144 Monroe Boulevard was purchased by the County in late 1989 for \$1,665,000. In late 1993, the offices of the Emergency Management Agency moved into the facility. In 2002, the county purchased the 911 Building for \$3,872,761. In this plan there is an allocation to the Joint County/City 911 operations now that space allocations are known. Allocations of space are made to 911, EMS, EMA, Toledo Police, Toledo Fire and Lucas County Sheriff. Recent additions and improvements were funded by 911 Levy money and therefore are not allocated here. The annual capital charge has been allocated to occupants based on their usable square footage of assigned space, as determined from architectural drawings and on-site inspections.

**LUCAS COUNTY, OHIO
COST ALLOCATION PLAN
2023 FOR USE IN 2025
Schedule .1 - Nature and Extent of Services
For Department BUILDING CAPITAL CHARGES**

1819 CANTON STREET

The new location of the Facilities Department was purchased by the County at a cost of \$827,735, inclusive of \$27,400 for land. Deducting land value per Federal regulations brings the total allowable depreciable charge to \$800,335. In 2010, HVAC improvements totaled \$160,150. The total annual capital charge has been allocated to occupants based on their usable square footage of assigned space, as determined from architectural drawings and on-site inspections.

701 ADAMS ANNEX BUILDING RENOVATIONS

The 701 Adams Annex building has three floors with office space available. The second floor has been remodeled and is occupied by the County Prosecutor's Civil division including the Child Support IV-D attorneys. The first floor has been remodeled and is used as a conference center.

JUVENILE JUSTICE CENTER

This facility houses all Juvenile Court functions, including the Detention Center. Juvenile Court has vacated space in the Family Courts Building. Cost of this new facility is \$18,935,372, including capitalized interest and excluding a \$6,500,000 State grant, has been assigned a useful life of 40 yrs. This plan year also identifies interest expense on the debt services. This charge has been allocated to divisions of Juvenile Court based on their occupied space.

Ref.: OMB 2 CFR Part 200

**LUCAS COUNTY, OHIO
COST ALLOCATION PLAN
2023 FOR USE IN 2025**
**Schedule .2 - Costs To Be Allocated
For Department BUILDING CAPITAL CHARGES**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
Cost Adjustments:				
BLDG CAPITAL CHGS	2,164,771			
701 ANNEX RENOVATNS	0			
...22ND OF 25 YR CNG	103,362			
Total Departmental Cost Adjustments:	2,268,133		2,268,133	
Total To Be Allocated:	2,268,133		2,268,133	

**Schedule .3 - Costs Allocated By Activity
For Department BUILDING CAPITAL CHARGES**

	Total	G&A	LC CORRECTION CENTER	FAMILY CRTS	BLDG	COURT HOUSE
Wages & Benefits						
SALARIES & WAGES	0	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0	0
Departmental Total						
Expenditures Per Financial Statement	0					
Deductions						
*Total Disallowed Costs	0	0	0	0	0	0
Cost Adjustments						
BLDG CAPITAL CHGS	2,164,771	0	410,266	332,924	621,618	
701 ANNEX RENOVATNS	0	0	0	0	0	
...22ND OF 25 YR CNG	103,362	0	0	0	0	
Functional Cost	2,268,133	0	410,266	332,924	621,618	
Allocation Step 1						
Reallocate Admin Costs		0	0	0	0	0
Unallocated Costs	0	0	0	0	0	0
1st Allocation	2,268,133	0	410,266	332,924	621,618	
Allocation Step 2						
2nd Allocation	0	0	0	0	0	0
Total For BUILDING CAPITAL CHARGES						
Schedule .3 Total	2,268,133	0	410,266	332,924	621,618	

**Schedule .3 - Costs Allocated By Activity
For Department BUILDING CAPITAL CHARGES**

	2144 MONROE BLDG	1819 CANTON ST- FAC. BLDG	1301 WASHINGTON FAC BLDG-FOB	701 ADAMS ANNEX RENOV	JUVENILE CENTER
Wages & Benefits					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
BLDG CAPITAL CHGS	166,334	0	107,771	0	525,858
701 ANNEX RENOVATNS	0	0	0	0	0
...22ND OF 25 YR CNG	0	0	0	103,362	0
Functional Cost	166,334	0	107,771	103,362	525,858
Allocation Step 1					
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	166,334	0	107,771	103,362	525,858
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For BUILDING CAPITAL CHARGES					
Schedule .3 Total	166,334	0	107,771	103,362	525,858

**Schedule .4 - Detail Activity Allocations
For Department BUILDING CAPITAL CHARGES**

Activity - LC CORRECTION CENTER

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
EMERG MGMT#	910	0.387399	1,589		1,589		1,589
SHERIFF	10,394	4.424862	18,154		18,154		18,154
SHERIFF CORREC CNTR/JAIL	205,984	87.690080	359,763		359,763		359,763
OTHER DEPARTMENTS	17,612	7.497659	30,760		30,760		30,760
Schedule .4 Total for LC CORRECTION CENTER	234,900	100.000000	410,266		410,266	0	410,266

Allocation Basis: USABLE SQUARE FOOTAGE OF OCCUPIED SPACE

Allocation Source: COUNTY RECORDS

**Schedule .4 - Detail Activity Allocations
For Department BUILDING CAPITAL CHARGES**

Activity - FAMILY CRTS BLDG

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
DOMESTIC RELATIONS COURT	25,380	16.730168	55,699		55,699		55,699
DOMEST REL CLK SPACE	3,664	2.415261	8,041		8,041		8,041
OTHER DEPARTMENTS	122,658	80.854571	269,184		269,184		269,184
Schedule .4 Total for FAMILY CRTS BLDG	151,702	100.000000	332,924		332,924	0	332,924

Allocation Basis: USABLE SQUARE FOOTAGE OF OCCUPIED SPACE

Allocation Source: ARCHITECT RECORDS

**Schedule .4 - Detail Activity Allocations
For Department BUILDING CAPITAL CHARGES**

Activity - COURT HOUSE

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
PROSECUTOR OFFICE	5,631	8.924920	55,479		55,479		55,479
COMMON PLEAS	23,832	37.772812	234,803		234,803		234,803
ADULT PROBATION	1,665	2.638962	16,404		16,404		16,404
CLERK OF COURTS	3,708	5.877039	36,533		36,533		36,533
SHERIFF	895	1.418541	8,818		8,818		8,818
OTHER DEPARTMENTS	27,362	43.367726	269,582		269,582		269,582
Schedule .4 Total for COURT HOUSE	63,093	100.000000	621,618		621,618	0	621,618

Allocation Basis: USABLE SQUARE FOOTAGE OF OCCUPIED SPACE

Allocation Source: COUNTY RECORDS

**Schedule .4 - Detail Activity Allocations
For Department BUILDING CAPITAL CHARGES**

Activity - 2144 MONROE BLDG

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
EMERG MGMT#	6,103	25.893084	43,069		43,069		43,069
RCOG-911 FUND#	14,068	59.686042	99,278		99,278		99,278
EMS-EMER MEDICAL SVCS#	1,935	8.209588	13,655		13,655		13,655
COUNTYWIDE COMMUNICATIONS#	1,464	6.211286	10,331		10,331		10,331
Schedule .4 Total for 2144 MONROE BLDG	23,570	100.000000	166,334		166,334	0	166,334

Allocation Basis: USABLE SQUARE FOOTAGE OF OCCUPIED SPACE

Allocation Source: EMS DIRECTOR

**Schedule .4 - Detail Activity Allocations
For Department BUILDING CAPITAL CHARGES**

Activity - 1819 CANTON ST-FAC. BLDG

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
FACILITIES MANAGEMENT	50	50.000000	0	0	0	0	0
BOE-BRD OF ELECTIONS	50	50.000000	0	0	0	0	0
Schedule .4 Total for 1819 CANTON ST-FAC. BLDG	100	100.000000	0	0	0	0	0

Allocation Basis: USABLE SQUARE FOOTAGE OF OCCUPIED SPACE

Allocation Source: ON SITE VISIT WITH FACILITIES DIRECTOR

**Schedule .4 - Detail Activity Allocations
For Department BUILDING CAPITAL CHARGES**

Activity - 1301 WASHINGTON FAC BLDG-FOB

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
FACILITIES MANAGEMENT	43,155	97.163121	104,714		104,714		104,714
BOE-BRD OF ELECTIONS	1,260	2.836879	3,057		3,057		3,057
Schedule .4 Total for 1301 WASHINGTON FAC BLDG-FOB	44,415	100.000000	107,771		107,771	0	107,771

Allocation Basis: USABLE SQUARE FOOTAGE OF OCCUPIED SPACE

Allocation Source: COUNTY RECORDS

**Schedule .4 - Detail Activity Allocations
For Department BUILDING CAPITAL CHARGES**

Activity - 701 ADAMS ANNEX RENOV

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
PROSECUTOR OFFICE	52,569	50.859117	52,569		52,569		52,569
OTHER DEPARTMENTS	50,793	49.140883	50,793		50,793		50,793
Schedule .4 Total for 701 ADAMS ANNEX RENOV	103,362	100.000000	103,362		103,362	0	103,362

Allocation Basis: EXPENSE BY BENEFITTING DEPARTMENT

Allocation Source: REVIEW OF RENOVATIONS

**Schedule .4 - Detail Activity Allocations
For Department BUILDING CAPITAL CHARGES**

Activity - JUVENILE CENTER

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
JUVENILE COURT	104,781	54.676811	287,522	287,522			287,522
JUVENILE DETENTION CENTER	86,856	45.323189	238,336		238,336		238,336
Schedule .4 Total for JUVENILE CENTER	191,637	100.000000	525,858		525,858	0	525,858

Allocation Basis: USABLE SQUARE FOOTAGE OF OCCUPIED SPACE

Allocation Source: JUVENILE COURT FISCAL DIRECTOR

**LUCAS COUNTY, OHIO
COST ALLOCATION PLAN
2023 FOR USE IN 2025**
**Schedule .5 - Allocation Summary
For Department BUILDING CAPITAL CHARGES**

Receiving Department	Total	LC CORRECTION CENTER	FAMILY CRTS	BLDG	COURT HOUSE	2144 MONROE BLDG
FACILITIES MANAGEMENT	104,714	0	0	0	0	0
EMERG MGMT#	44,658	1,589	0	0	0	43,069
PROSECUTOR OFFICE	108,048	0	0	0	55,479	0
COMMON PLEAS	234,803	0	0	0	234,803	0
ADULT PROBATION	16,404	0	0	0	16,404	0
DOMESTIC RELATIONS COURT	55,699	0	55,699	0	0	0
DOMEST REL CLK SPACE	8,041	0	8,041	0	0	0
JUVENILE COURT	287,522	0	0	0	0	0
JUVENILE DETENTION CENTER	238,336	0	0	0	0	0
CLERK OF COURTS	36,533	0	0	0	36,533	0
BOE-BRD OF ELECTIONS	3,057	0	0	0	0	0
SHERIFF	26,972	18,154	0	0	8,818	0
SHERIFF CORREC CNTR/JAIL	359,763	359,763	0	0	0	0
RCOG-911 FUND#	99,278	0	0	0	0	99,278
EMS-EMER MEDICAL SVCS#	13,655	0	0	0	0	13,655
COUNTYWIDE COMMUNICATIONS#	10,331	0	0	0	0	10,331
OTHER DEPARTMENTS	620,319	30,760	269,184	0	269,582	0
Direct Bill	0	0	0	0	0	0
Total	2,268,133	410,266	332,924	621,618	166,334	

**Schedule .5 - Allocation Summary
For Department BUILDING CAPITAL CHARGES**

Receiving Department	1819 CANTON ST- FAC. BLDG	1301 WASHINGTON FAC BLDG-FOB	701 ADAMS ANNEX RENOV	JUVENILE CENTER
FACILITIES MANAGEMENT	0	104,714	0	0
EMERG MGMT#	0	0	0	0
PROSECUTOR OFFICE	0	0	52,569	0
COMMON PLEAS	0	0	0	0
ADULT PROBATION	0	0	0	0
DOMESTIC RELATIONS COURT	0	0	0	0
DOMEST REL CLK SPACE	0	0	0	0
JUVENILE COURT	0	0	0	287,522
JUVENILE DETENTION CENTER	0	0	0	238,336
CLERK OF COURTS	0	0	0	0
BOE-BRD OF ELECTIONS	0	3,057	0	0
SHERIFF	0	0	0	0
SHERIFF CORREC CNTR/JAIL	0	0	0	0
RCOG-911 FUND#	0	0	0	0
EMS-EMER MEDICAL SVCS#	0	0	0	0
COUNTYWIDE COMMUNICATIONS#	0	0	0	0
OTHER DEPARTMENTS	0	0	50,793	0
Direct Bill	0	0	0	0
Total	0	107,771	103,362	525,858

**LUCAS COUNTY, OHIO
COST ALLOCATION PLAN
2023 FOR USE IN 2025
Schedule .1 - Nature and Extent of Services
For Department EQUIPMENT CAPITAL CHARGES**

This schedule has been established for plan purposes to allocate an annual charge on capital equipment used by central service departments in the County.

EQUIPMENT AND FURNISHINGS

As specified in the updated Office of Management and Budget Circular 2 CFR 200, equipment capital costs cannot be directly expensed to Federal Programs in the year expended but must be depreciated over their useful life. This schedule reflects the depreciation expenses as shown on the County fixed asset report for the plan year. Each department's annual capital charge is the allocation basis

Department inventories are being depreciated by using the "Depreciation By Department & Category" report which is provided by the Auditor's office. Each department's annual charge is the allocation basis.

Starting January 1, 2019, Lucas County capital asset threshold was increased to \$25k

Ref.: OMB 2 CFR Part 200

**LUCAS COUNTY, OHIO
COST ALLOCATION PLAN
2023 FOR USE IN 2025**
**Schedule .2 - Costs To Be Allocated
For Department EQUIPMENT CAPITAL CHARGES**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
Cost Adjustments:				
EQPT CAPITAL CHGS	304,829			
Total Departmental Cost Adjustments:	304,829			304,829
Total To Be Allocated:	304,829			304,829

**Schedule .3 - Costs Allocated By Activity
For Department EQUIPMENT CAPITAL CHARGES**

	Total	G&A	EQPT CAP CHGS
<hr/>			
Wages & Benefits			
SALARIES & WAGES	0	0	0
FRINGE BENEFITS	0	0	0
Departmental Total			
Expenditures Per Financial Statement	0		
Deductions			
*Total Disallowed Costs	0	0	0
Cost Adjustments			
EQPT CAPITAL CHGS	304,829	0	304,829
Functional Cost	304,829	0	304,829
Allocation Step 1			
Reallocate Admin Costs		0	0
Unallocated Costs	0	0	0
1st Allocation	304,829	0	304,829
Allocation Step 2			
2nd Allocation	0	0	0
Total For EQUIPMENT CAPITAL CHARGES			
Schedule .3 Total	304,829	0	304,829

**Schedule .4 - Detail Activity Allocations
For Department EQUIPMENT CAPITAL CHARGES**

Activity - EQPT CAP CHGS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
FACILITIES MANAGEMENT	39,505	12.959725	39,505		39,505		39,505
LCIS-INFORMATION SVCS	265,324	87.040275	265,324		265,324		265,324
Schedule .4 Total for EQPT CAP CHGS	304,829	100.000000	304,829		304,829	0	304,829

Allocation Basis: CAPITAL GOODS ANNUAL DEPRECIATION CHARGE

Allocation Source: AUDITOR'S OFFICE ANNUAL DEPRECIATION REPORTS

**LUCAS COUNTY, OHIO
COST ALLOCATION PLAN
2023 FOR USE IN 2025**

LUCAS COUNTY, OHIO 2023-
110360.01.01
2023 Version 1.0013

**Schedule .5 - Allocation Summary
For Department EQUIPMENT CAPITAL CHARGES**

Receiving Department	Total	EQPT CAP CHGS
FACILITIES MANAGEMENT	39,505	39,505
LCIS-INFORMATION SVCS	265,324	265,324
Direct Bill	0	0
Total	304,829	304,829

**LUCAS COUNTY, OHIO
COST ALLOCATION PLAN
2023 FOR USE IN 2025
Schedule .1 - Nature and Extent of Services
For Department PROFESSIONAL SERVICES**

This schedule was created for plan purposes to identify and allocate those costs associated with professional service contracts that were judged to be allowable costs under Federal cost accounting principles. These include auditing, cost plan preparation, and insurance studies.

FINANCIAL AUDIT

The County is subject to an annual audit, as required by the Ohio Revised Code. The audit is an operational and accounting review, which is the obligation of the County Auditor's Office. All audit costs have been allocated based on the amount of prior year expenditures by department.

COST PLAN SERVICES

During this plan year, the County contracted with an accounting firm to prepare its Central Services Cost Allocation Plan. This plan is prepared so the County can claim allowable indirect costs, which benefited Federal programs or other authorized users. Allocation of the fee for this service has been allocated to benefiting programs based on prior year indirect cost billings.

UNEMPLOYMENT COMP SVCS

The County also paid for services to administer claims for unemployment compensation. Those costs were allocated based on actual costs of departments who incurred expenses.

DIRECT DEPARTMENT

These costs have been allocated directly to benefiting departments based on research of vendors paid. This includes the CSEA rental agreement transferred from the Facilities Schedule

Ref.: OMB 2 CFR Part 200

**LUCAS COUNTY, OHIO
COST ALLOCATION PLAN
2023 FOR USE IN 2025**
**Schedule .2 - Costs To Be Allocated
For Department PROFESSIONAL SERVICES**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	144,443			144,443
Cost Adjustments:				
CSEA RENTAL STUDY	0			
...Transf from Facility Maint	0			
UNEMPL PAY (1010.119007.520003)	20,664			
COST PLAN(1010.119008)	15,500			
Total Departmental Cost	36,164			36,164
Adjustments:				
Inbound Costs:				
PROFESSIONAL SERVICES	27	27		
PURCHASING/SUPPORT SVCS	21	21		
COUNTY ADMINISTRATOR	8	8		
OFC OF MANAGEMENT & BUDGET	82	82		
COUNTY TREASURER	22	22		
COUNTY AUDITOR	46	46		
Total Allocated Additions:	205	205		205
Total To Be Allocated:	180,607	205		180,812

**Schedule .3 - Costs Allocated By Activity
For Department PROFESSIONAL SERVICES**

	Total	G&A	AUDIT & EXAM	COST PLAN SVCS	UNEMP COMP SVCS
Wages & Benefits					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
Other Expense & Cost					
BUREAU/INSPECTN (1010.119001)	144,443	0	144,443	0	0
Departmental Total					
Expenditures Per Financial Statement	144,443				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
CSEA RENTAL STUDY	0	0	0	0	0
...Transf from Facility Maint	0	0	0	0	0
UNEMPL PAY (1010.119007.520003)	20,664	0	0	0	20,664
COST PLAN(1010.119008)	15,500	0	0	15,500	0
Functional Cost					
	180,607	0	144,443	15,500	20,664
Allocation Step 1					
Reallocate Admin Costs		0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	180,607	0	144,443	15,500	20,664
Allocation Step 2					
Inbound - All Others	205	0	205	0	0
2nd Allocation	205	0	205	0	0
Total For PROFESSIONAL SERVICES					
Schedule .3 Total	180,812	0	144,648	15,500	20,664

**Schedule .3 - Costs Allocated By Activity
For Department PROFESSIONAL SERVICES**

DIRECT DEPT

Wages & Benefits	
SALARIES & WAGES	0
FRINGE BENEFITS	0
Other Expense & Cost	
BUREAU/INSPECTN (1010.119001)	0
Departmental Total	
Expenditures Per Financial Statement	
Deductions	
*Total Disallowed Costs	0
Cost Adjustments	
CSEA RENTAL STUDY	0
...Transf from Facility Maint	0
UNEMPL PAY (1010.119007.520003)	0
COST PLAN(1010.119008)	0
Functional Cost	0
Allocation Step 1	
Reallocate Admin Costs	0
Unallocated Costs	0
1st Allocation	0
Allocation Step 2	
Inbound - All Others	0
2nd Allocation	0
Total For PROFESSIONAL SERVICES	
Schedule .3 Total	0

**Schedule .4 - Detail Activity Allocations
For Department PROFESSIONAL SERVICES**

Activity - AUDIT & EXAM

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
PROFESSIONAL SERVICES	144,443.00	0.018354	27		27		27
PURCHASING/SUPPORT SVCS	470,206.44	0.059749	86		86	0	86
FACILITIES MANAGEMENT	11,766,826.89	1.495213	2,160		2,160	3	2,163
COUNTY ADMINISTRATOR	1,293,899.09	0.164416	237		237	0	238
OFC OF MANAGEMENT & BUDGET	377,423.31	0.047959	69		69	0	69
HUMAN RESOURCES	1,000,313.96	0.127110	184		184	0	184
RISK MANAGEMENT	4,235,800.92	0.538244	777		777	1	779
HEALTH & W/C	67,121,277.20	8.529112	12,320		12,320	17	12,337
SYSTEM SOLUTIONS	358,930.44	0.045609	66		66	0	66
LCIS-INFORMATION SVCS	4,283,487.60	0.544303	786		786	1	787
COUNTY TREASURER	1,414,203.28	0.179703	260		260	0	260
COUNTY AUDITOR	1,921,169.94	0.244123	353		353	0	353
DJFS-ALL#	58,193,329.06	7.394636	10,681		10,681	15	10,696
CHILDREN SVCS#	59,080,877.81	7.507417	10,844		10,844	15	10,859
EMERG MGMT#	590,555.23	0.075042	108		108	0	109
RECLAIM OHIO	1,067,037.79	0.135589	196		196	0	196
PUBLIC DEFENDER	7,606,216.87	0.966523	1,396		1,396	2	1,398
WORK DEV-WDA#	8,951,853.15	1.137513	1,643		1,643	2	1,645
ECONOMIC DEV#	871,100.85	0.110691	160		160	0	160
ECONOMIC DEV-FG	1,360.00	0.000173	0		0		0
REAL EST ASSESMENT	4,625,914.41	0.587816	849		849	1	850
SOLID WASTE#	15,098,313.64	1.918545	2,771		2,771	4	2,775
HEALTH FUND	15,846,717.03	2.013645	2,909		2,909	4	2,913
DETAC TREAS	871,201.05	0.110704	160		160	0	160
DETAC PROSEC	1,102,734.56	0.140125	202		202	0	203
TELECOMMUNICATIONS#	304,996.36	0.038756	56		56	0	56
COMMISSIONERS	738,068.23	0.093786	135		135	0	136
PROSECUTOR OFFICE	5,987,003.75	0.760770	1,099		1,099	2	1,100
PROSECUTOR-FG	481,765.28	0.061218	88		88	0	89
PROSECUTOR-SG	1,072.46	0.000136	0		0		0
PROSECUTOR-MG	186,175.06	0.023657	34		34	0	34
PROSECUTOR-NGF	398,839.57	0.050681	73		73	0	73
PLANNING COMMISSION	275,000.00	0.034944	50		50	0	51
HOTEL LODGING TAX#	4,021,871.70	0.511060	738		738	1	739
MEDICAL CORRECT CENTER	1,714,701.81	0.217887	315		315	0	315
COURT OF APPEALS	515,563.55	0.065513	95		95	0	95
COMMON PLEAS	6,624,447.15	0.841770	1,216		1,216	2	1,218
COMMON PLEAS-FG	138,871.52	0.017646	25		25	0	26
COMMON PLEAS-SG	2,062,056.28	0.262026	378		378	1	379
COMMON PLEAS-NGF	4,058,075.05	0.515660	745		745	1	746
INTEGRATED JUSTICE SYSTEM	790,890.09	0.100499	145		145	0	145
CTF-CORRECTION TREAT FACILITY#	5,483,657.19	0.696809	1,006		1,006	1	1,008
ADULT PROBATION	2,500,421.12	0.317729	459		459	1	460
REGIONAL COURT SERVICES	3,575,943.20	0.454396	656		656	1	657
DOMESTIC RELATIONS COURT	3,072,713.31	0.390450	564		564	1	565
DOMESTIC RELATIONS COURT-NGF	47,965.00	0.006095	9		9		9
JUVENILE COURT	6,762,279.67	0.859284	1,241		1,241	2	1,243
JUVENILE COURT-FG	1,411,872.92	0.179407	259		259	0	259
JUVENILE COURT-SG	309,398.50	0.039315	57		57	0	57
JUVENILE COURT-MG	24,360.00	0.003095	4		4		4
JUVENILE COURT-NGF	207,285.69	0.026340	38		38	0	38
JUVENILE DETENTION CENTER	3,662,650.68	0.465414	672		672	1	673

**Schedule .4 - Detail Activity Allocations
For Department PROFESSIONAL SERVICES**

Activity - AUDIT & EXAM

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
YOUTH TREATMENT CENTER#	3,073,181.00	0.390510	564		564	1	565
CLERK OF COURTS	2,432,439.14	0.309090	446		446	1	447
CLERK OF COURTS-NGF	165,780.91	0.021066	30		30	0	30
CERTIFICATE OF TITLE	2,784,537.53	0.353832	511		511	1	512
CORONER	2,381,431.31	0.302609	437		437	1	438
MUNI COURTS	922,980.69	0.117283	169		169	0	170
PROBATE COURT	2,668,226.21	0.339052	490		490	1	490
PROBATE COURT-MG	7,155.38	0.000909	1		1		1
PROBATE COURT-NGF	360,484.81	0.045807	66		66	0	66
BOE-BRD OF ELECTIONS	3,503,233.15	0.445156	643		643	1	644
BOE-BRD OF ELECTIONS-FG	9,955.43	0.001265	2		2		2
BOE-BRD OF ELECTIONS-SG	610,197.30	0.077538	112		112	0	112
SHERIFF	11,452,272.75	1.455242	2,102		2,102	3	2,105
SHERIFF-FG	516,204.15	0.065594	95		95	0	95
SHERIFF-SG	78,892.04	0.010025	14		14	0	14
SHERIFF-MG	41,558.42	0.005281	8		8		8
SHERIFF-NGF	5,147,630.51	0.654110	945		945	1	946
SHERIFF CORREC CNTR/JAIL	22,696,213.57	2.884012	4,166		4,166	6	4,172
RECORDER	812,894.86	0.103295	149		149	0	149
RECORDER-NGF	344,284.45	0.043748	63		63	0	63
BLDG REGS#	1,520,027.25	0.193150	279		279	0	279
VETERANS SVCS	1,994,086.24	0.253389	366		366	1	367
ENGINEER-GF	253,891.32	0.032262	47		47	0	47
MVGT FUNDS	62,930,739.36	7.996620	11,551		11,551	16	11,567
CANINE CARE	3,353,211.11	0.426093	615		615	1	616
CANINE CARE-MG	53,083.21	0.006745	10		10	0	10
MHRSB - MENTAL HEALTH	33,798,191.47	4.294742	6,203		6,203	9	6,212
GSB- GUARDIANSHIP SVC BRD#	743,969.33	0.094536	137		137	0	137
SOIL & WATER	469,081.71	0.059606	86		86	0	86
SANITARY ENGINEER#	7,368,422.96	0.936307	1,352		1,352	2	1,354
WATER OPERATION#	3,158,048.56	0.401294	580		580	1	580
WASTE WTR TREAT#	13,525,455.12	1.718682	2,483		2,483	4	2,486
SEWER FUNDS#	14,943,921.30	1.898927	2,743		2,743	4	2,747
DITCH MTCE	2,693,694.39	0.342288	494		494	1	495
BOARD OF DD	53,974,770.47	6.858583	9,907		9,907	14	9,921
ORLANDER PARK	1,485,616.47	0.188778	273		273	0	273
RCOG-911 FUND#	21,374,933.82	2.716116	3,923		3,923	6	3,929
EMS-EMER MEDICAL SVCS#	12,218,453.68	1.552601	2,243		2,243	3	2,246
EMS-FG	2,090.00	0.000266	0		0		0
EMS-SG	132,465.91	0.016832	24		24	0	24
FELONY DIVERSION GRANT#	1,508,389.95	0.191671	277		277	0	277
SENIOR CENTER	5,778,159.05	0.734232	1,061		1,061	2	1,062
COUNTYWIDE COMMUNICATIONS#	2,419,104.33	0.307396	444		444	1	445
CORONER LAB	1,676,659.92	0.213053	308		308	0	308
CENTRAL SUPPLY	211,242.30	0.026843	39		39	0	39
FAMILY & CHILDREN COUNCIL#	7,703,675.55	0.978907	1,414		1,414	2	1,416
CENTRALIZED RECORDS	291,400.85	0.037028	53		53	0	54
LAW LIBRARY-NON GF#	375,574.54	0.047724	69		69	0	69
LAW LIBRARY-MG	4,242.72	0.000539	1		1		1
LEPC-LOCAL EMERG. PLAN COMM	67,692.23	0.008602	12		12	0	12
OTHER DEPARTMENTS	147,273,786.8	18.714107	27,031		27,031	40	27,071

**Schedule .4 - Detail Activity Allocations
For Department PROFESSIONAL SERVICES**

Activity - AUDIT & EXAM

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Schedule .4 Total for AUDIT & EXAM	786,966,774.2 1	100.000000	144,443		144,443	205	144,648

Allocation Basis: PRIOR YEAR-END EXPENDITURE LEVELS BY DEPARTMENT

Allocation Source: COUNTY AUDITOR'S EXPENDITURE LEDGER

**Schedule .4 - Detail Activity Allocations
For Department PROFESSIONAL SERVICES**

Activity - COST PLAN SVCS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
DJFS-ALL#	592,200	22.929643	3,554		3,554		3,554
CHILDREN SVCS#	1,296,017	50.181032	7,778		7,778		7,778
PUBLIC DEFENDER	58,698	2.272753	352		352		352
WORK DEV-WDA#	131,001	5.072283	786		786		786
SOLID WASTE#	72,014	2.788341	432		432		432
SANITARY ENGINEER#	228,666	8.853816	1,372		1,372		1,372
WATER OPERATION#	18,253	0.706746	110		110		110
WASTE WTR TREAT#	143,263	5.547061	860		860		860
SEWER FUNDS#	42,571	1.648325	255		255		255
Schedule .4 Total for COST PLAN SVCS	2,582,683	100.000000	15,500		15,500	0	15,500

Allocation Basis: PRIOR YEAR'S COST ALLOCATION PLAN MEMO BILLINGS

Allocation Source: PRIOR YEAR'S COST ALLOCATION PLAN

**Schedule .4 - Detail Activity Allocations
For Department PROFESSIONAL SERVICES**

Activity - UNEMP COMP SVCS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
FACILITIES MANAGEMENT	1,152.00	5.574913	1,152		1,152		1,152
COUNTY ADMINISTRATOR	1,813.28	8.775068	1,813		1,813		1,813
COUNTY AUDITOR	9,843.00	47.633565	9,843		9,843		9,843
COMMON PLEAS	2,650.00	12.824235	2,650		2,650		2,650
JUVENILE COURT	4,856.31	23.501307	4,856		4,856		4,856
SHERIFF	210.53	1.018825	211		211		211
OTHER DEPARTMENTS	138.88	0.672087	139		139		139
Schedule .4 Total for UNEMP COMP SVCS	20,664.00	100.000000	20,664		20,664	0	20,664

Allocation Basis: DIRECT ALLOCATION TO BENEFITING DEPARTMENT

Allocation Source: COUNTY RISK DEPARTMENT UNEMPLOYMENT RECORDS

**Schedule .4 - Detail Activity Allocations
For Department PROFESSIONAL SERVICES**

Activity - DIRECT DEPT

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
OTHER DEPARTMENTS	100	100.000000	0	0	0	0	0
Schedule .4 Total for DIRECT DEPT	100	100.000000	0	0	0	0	0

Allocation Basis: DIRECT ALLOCATION TO BENEFITING DEPARTMENT

Allocation Source: COUNTY AUDITOR'S PAID VOUCHER FILES

**Schedule .5 - Allocation Summary
For Department PROFESSIONAL SERVICES**

Receiving Department	Total	AUDIT & EXAM	COST PLAN SVCS	UNEMP SVCS	COMP DEPT
PROFESSIONAL SERVICES	27	27	0	0	0
PURCHASING/SUPPORT SVCS	86	86	0	0	0
FACILITIES MANAGEMENT	3,315	2,163	0	1,152	0
COUNTY ADMINISTRATOR	2,051	238	0	1,813	0
OFC OF MANAGEMENT & BUDGET	69	69	0	0	0
HUMAN RESOURCES	184	184	0	0	0
RISK MANAGEMENT	779	779	0	0	0
HEALTH & W/C	12,337	12,337	0	0	0
SYSTEM SOLUTIONS	66	66	0	0	0
LCIS-INFORMATION SVCS	787	787	0	0	0
COUNTY TREASURER	260	260	0	0	0
COUNTY AUDITOR	10,196	353	0	9,843	0
DJFS-ALL#	14,250	10,696	3,554	0	0
CHILDREN SVCS#	18,637	10,859	7,778	0	0
EMERG MGMT#	109	109	0	0	0
RECLAIM OHIO	196	196	0	0	0
PUBLIC DEFENDER	1,750	1,398	352	0	0
WORK DEV-WDA#	2,432	1,645	786	0	0
ECONOMIC DEV#	160	160	0	0	0
ECONOMIC DEV-FG	0	0	0	0	0
REAL EST ASSESMENT	850	850	0	0	0
SOLID WASTE#	3,207	2,775	432	0	0
HEALTH FUND	2,913	2,913	0	0	0
DETAC TREAS	160	160	0	0	0
DETAC PROSEC	203	203	0	0	0
TELECOMMUNICATIONS#	56	56	0	0	0
COMMISSIONERS	136	136	0	0	0
PROSECUTOR OFFICE	1,100	1,100	0	0	0
PROSECUTOR-FG	89	89	0	0	0
PROSECUTOR-SG	0	0	0	0	0
PROSECUTOR-MG	34	34	0	0	0
PROSECUTOR-NGF	73	73	0	0	0
PLANNING COMMISSION	51	51	0	0	0
HOTEL LODGING TAX#	739	739	0	0	0
MEDICAL CORRECT CENTER	315	315	0	0	0
COURT OF APPEALS	95	95	0	0	0
COMMON PLEAS	3,868	1,218	0	2,650	0
COMMON PLEAS-FG	26	26	0	0	0
COMMON PLEAS-SG	379	379	0	0	0
COMMON PLEAS-NGF	746	746	0	0	0
INTEGRATED JUSTICE SYSTEM	145	145	0	0	0
CTF-CORRECTION TREAT FACILITY#	1,008	1,008	0	0	0
ADULT PROBATION	460	460	0	0	0
REGIONAL COURT SERVICES	657	657	0	0	0
DOMESTIC RELATIONS COURT	565	565	0	0	0
DOMESTIC RELATIONS COURT-NGF	9	9	0	0	0
JUVENILE COURT	6,099	1,243	0	4,856	0
JUVENILE COURT-FG	259	259	0	0	0
JUVENILE COURT-SG	57	57	0	0	0
JUVENILE COURT-MG	4	4	0	0	0
JUVENILE COURT-NGF	38	38	0	0	0
JUVENILE DETENTION CENTER	673	673	0	0	0

**LUCAS COUNTY, OHIO
COST ALLOCATION PLAN
2023 FOR USE IN 2025**

LUCAS COUNTY, OHIO 2023-
110360.01.01
2023 Version 1.0013

**Schedule .5 - Allocation Summary
For Department PROFESSIONAL SERVICES**

Receiving Department	Total	AUDIT & EXAM	COST PLAN SVCS	UNEMP SVCS	COMP DEPT
YOUTH TREATMENT CENTER#	565	565	0	0	0
CLERK OF COURTS	447	447	0	0	0
CLERK OF COURTS-NGF	30	30	0	0	0
CERTIFICATE OF TITLE	512	512	0	0	0
CORONER	438	438	0	0	0
MUNI COURTS	170	170	0	0	0
PROBATE COURT	490	490	0	0	0
PROBATE COURT-MG	1	1	0	0	0
PROBATE COURT-NGF	66	66	0	0	0
BOE-BRD OF ELECTIONS	644	644	0	0	0
BOE-BRD OF ELECTIONS-FG	2	2	0	0	0
BOE-BRD OF ELECTIONS-SG	112	112	0	0	0
SHERIFF	2,316	2,105	0	211	0
SHERIFF-FG	95	95	0	0	0
SHERIFF-SG	14	14	0	0	0
SHERIFF-MG	8	8	0	0	0
SHERIFF-NGF	946	946	0	0	0
SHERIFF CORREC CNTR/JAIL	4,172	4,172	0	0	0
RECORDER	149	149	0	0	0
RECORDER-NGF	63	63	0	0	0
BLDG REGS#	279	279	0	0	0
VETERANS SVCS	367	367	0	0	0
ENGINEER-GF	47	47	0	0	0
MVGT FUNDS	11,567	11,567	0	0	0
CANINE CARE	616	616	0	0	0
CANINE CARE-MG	10	10	0	0	0
MHRSB - MENTAL HEALTH	6,212	6,212	0	0	0
GSB- GUARDIANSHIP SVC BRD#	137	137	0	0	0
SOIL & WATER	86	86	0	0	0
SANITARY ENGINEER#	2,727	1,354	1,372	0	0
WATER OPERATION#	690	580	110	0	0
WASTE WTR TREAT#	3,346	2,486	860	0	0
SEWER FUNDS#	3,002	2,747	255	0	0
DITCH MTCE	495	495	0	0	0
BOARD OF DD	9,921	9,921	0	0	0
ORLANDER PARK	273	273	0	0	0
RCOG-911 FUND#	3,929	3,929	0	0	0
EMS-EMER MEDICAL SVCS#	2,246	2,246	0	0	0
EMS-FG	0	0	0	0	0
EMS-SG	24	24	0	0	0
FELONY DIVERSION GRANT#	277	277	0	0	0
SENIOR CENTER	1,062	1,062	0	0	0
COUNTYWIDE COMMUNICATIONS#	445	445	0	0	0
CORONER LAB	308	308	0	0	0
CENTRAL SUPPLY	39	39	0	0	0
FAMILY & CHILDREN COUNCIL#	1,416	1,416	0	0	0
CENTRALIZED RECORDS	54	54	0	0	0
LAW LIBRARY-NON GF#	69	69	0	0	0
LAW LIBRARY-MG	1	1	0	0	0
LEPC-LOCAL EMERG. PLAN COMM	12	12	0	0	0
OTHER DEPARTMENTS	27,210	27,071	0	139	0

**LUCAS COUNTY, OHIO
COST ALLOCATION PLAN
2023 FOR USE IN 2025**

LUCAS COUNTY, OHIO 2023-
110360.01.01
2023 Version 1.0013

**Schedule .5 - Allocation Summary
For Department PROFESSIONAL SERVICES**

Receiving Department	Total	AUDIT & EXAM	COST PLAN SVCS	UNEMP COMP SVCS	DIRECT DEPT
Direct Bill	0	0	0	0	0
Total	180,812	144,648	15,500	20,664	0

**LUCAS COUNTY, OHIO
COST ALLOCATION PLAN
2023 FOR USE IN 2025
Schedule .1 - Nature and Extent of Services
For Department PURCHASING/SUPPORT SVCS**

Purchasing services are provided to County departments that need to procure materials, supplies, and services on a competitive basis. The Purchasing Department obtains competitive bids, where necessary, and establishes purchase orders and contracts with vendors to provide goods and services to the County. The Department also performs an accounts payable function by matching invoices with completed purchase orders. This department produces the original purchase order for all departments after receiving a requisition. However, this function is not performed for any of the independent boards.

These services benefit both Federal and non-Federal programs administered by the County. Costs have been allocated to benefiting departments based on the number of purchase orders processed by department in the plan year. This information was produced by a Data Processing department special report. In January 2020 there was a change in the ERP system which prompted a change in the purchasing policy. Under the PeopleSoft System a feature referred to as No PO Buyer was used for all purchase orders under \$1000. Under the new system, the purchasing policy was revised and the No PO Buyer functionality was not implemented. The No PO Buyer feature accounted for approximately 75% of the Counties purchase orders. Support Services now processes all purchase orders for those departments under the Commissioners Authority. This change produced an increase in PO's being accounted for in the Budget Activity.

Also, a person in the accounts payable section performs functions previously done by the Finance department in the area of processing requests from attorneys for indigent defense. This effort has been allocated to the Public Defender program for State reimbursement.

This department receives allocations from other service departments. These incoming costs are then reallocated to designated recipient plan departments, which completes the allocation of all service department charges.

Ref.: OMB 2 CFR Part 200

**LUCAS COUNTY, OHIO
COST ALLOCATION PLAN
2023 FOR USE IN 2025**
**Schedule .2 - Costs To Be Allocated
For Department PURCHASING/SUPPORT SVCS**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	470,208			470,208
Deductions:				
KITCHEN/FOOD-630015	0			
Total Deductions:	0			0
Cost Adjustments:				
PROF SVCS-610019	0			
...Transf from County Admin	0			
Total Departmental Cost	0			0
Adjustments:				
Inbound Costs:				
PROFESSIONAL SERVICES	86	0	86	
PURCHASING/SUPPORT SVCS		867	867	
FACILITIES MANAGEMENT		30,586	30,586	
COUNTY ADMINISTRATOR		1,007	1,007	
OFC OF MANAGEMENT & BUDGET		303	303	
HUMAN RESOURCES		21,911	21,911	
HEALTH & W/C		100,728	100,728	
SYSTEM SOLUTIONS		872	872	
LCIS-INFORMATION SVCS		68,577	68,577	
COUNTY TREASURER		1,625	1,625	
COUNTY AUDITOR		3,251	3,251	
Total Allocated Additions:	86	229,727	229,813	229,813
Total To Be Allocated:	470,294	229,727		700,021

**Schedule .3 - Costs Allocated By Activity
For Department PURCHASING/SUPPORT SVCS**

	Total	G&A	PURCHASING SVCS	PUBLIC DEFENDER EFFORT
Wages & Benefits				
SALARIES & WAGES	387,844	0	383,079	4,765
FRINGE BENEFITS	56,345	0	55,652	693
Other Expense & Cost				
ALLOWANCE MILEAGE-530003	151	0	149	2
CONTRACT SERVICES-610002	5,641	0	5,572	69
REIMBURSEMENT-610023	0	0	0	0
SUPPLIES-630006	47	0	46	1
OFFICE SUPPLIES-630006	0	0	0	0
SUPPLIES-630007	771	0	762	9
POSTAGE-630013	19	0	18	1
*KITCHEN/FOOD-630015	0	0	0	0
ADVERT/PRINT-640001	831	0	821	10
VEHICLE REPAIR-640004	0	0	0	0
REFUNDS	0	0	0	0
TELECOMMUNICATIONS-640018	5,145	0	5,082	63
CELL PHONES-640020	141	0	139	2
TRAINING-640024	8,938	0	8,828	110
CONFERENCES-640025	2,533	0	2,502	31
DUES & SUBSCRIPTIONS-640027	1,255	0	1,240	15
MISC-660010	167	0	165	2
EQUIPMENT-670001	0	0	0	0
SFTWR SPPRT & LCNS-670005	380	0	375	5
Departmental Total				
Expenditures Per Financial Statement	470,208			
Deductions				
*Total Disallowed Costs	0	0	0	0
Cost Adjustments				
PROF SVCS-610019	0	0	0	0
...Transf from County Admin	0	0	0	0
Functional Cost				
	470,208	0	464,430	5,778
Allocation Step 1				
Inbound - All Others	86	0	85	1
Reallocate Admin Costs		0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	470,294	0	464,515	5,779
Allocation Step 2				
Inbound - All Others	229,727	0	226,901	2,825
2nd Allocation	229,727	0	226,901	2,825
Total For PURCHASING/SUPPORT SVCS				
Schedule .3 Total	700,021	0	691,417	8,605

**Schedule .4 - Detail Activity Allocations
For Department PURCHASING/SUPPORT SVCS**

Activity - PURCHASING SVCS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
PROFESSIONAL SERVICES	2	0.004552	21		21		21
PURCHASING/SUPPORT SVCS	82	0.186644	867		867		867
FACILITIES MANAGEMENT	938	2.135021	9,918		9,918	4,854	14,771
COUNTY ADMINISTRATOR	111	0.252652	1,174		1,174	574	1,748
OFC OF MANAGEMENT & BUDGET	58	0.132016	613		613	300	913
HUMAN RESOURCES	231	0.525789	2,442		2,442	1,195	3,638
RISK MANAGEMENT	88	0.200300	930		930	455	1,386
HEALTH & W/C	116	0.264032	1,226		1,226	600	1,827
SYSTEM SOLUTIONS	22	0.050075	233		233	114	346
LCIS-INFORMATION SVCS	162	0.368735	1,713		1,713	838	2,551
COUNTY TREASURER	159	0.361906	1,681		1,681	823	2,504
COUNTY AUDITOR	152	0.345974	1,607		1,607	787	2,394
DJFS-ALL#	1,678	3.819365	17,742		17,742	8,683	26,424
CHILDREN SVCS#	9,374	21.336552	99,112		99,112	48,507	147,619
EMERG MGMT#	137	0.311831	1,449		1,449	709	2,157
RECLAIM OHIO	96	0.218510	1,015		1,015	497	1,512
PUBLIC DEFENDER	28	0.063732	296		296	145	441
WORK DEV-WDA#	529	1.204079	5,593		5,593	2,737	8,330
ECONOMIC DEV#	102	0.232166	1,078		1,078	528	1,606
REAL EST ASSESMENT	369	0.839896	3,901		3,901	1,909	5,811
SOLID WASTE#	262	0.596349	2,770		2,770	1,356	4,126
HEALTH FUND	1,705	3.880821	18,027		18,027	8,822	26,849
DETAC TREAS	91	0.207129	962		962	471	1,433
DETAC PROSEC	102	0.232166	1,078		1,078	528	1,606
TELECOMMUNICATIONS#	102	0.232166	1,078		1,078	528	1,606
COMMISSIONERS	86	0.195748	909		909	445	1,354
PROSECUTOR OFFICE	12	0.027314	127		127	62	189
PROSECUTOR-FG	9	0.020485	95		95	47	142
PROSECUTOR-MG	21	0.047799	222		222	109	331
PROSECUTOR-NGF	231	0.525789	2,442		2,442	1,195	3,638
PLANNING COMMISSION	1	0.002276	11		11	5	16
HOTEL LODGING TAX#	14	0.031866	148		148	72	220
MEDICAL CORRECT CENTER	168	0.382392	1,776		1,776	869	2,646
COURT OF APPEALS	248	0.564483	2,622		2,622	1,283	3,905
COMMON PLEAS	725	1.650203	7,665		7,665	3,751	11,417
COMMON PLEAS-SG	339	0.771612	3,584		3,584	1,754	5,338
COMMON PLEAS-NGF	205	0.466609	2,167		2,167	1,061	3,228
INTEGRATED JUSTICE SYSTEM	41	0.093322	434		434	212	646
CTF-CORRECTION TREAT FACILITY#	486	1.106205	5,138		5,138	2,515	7,653
ADULT PROBATION	86	0.195748	909		909	445	1,354
REGIONAL COURT SERVICES	458	1.042473	4,842		4,842	2,370	7,212
DOMESTIC RELATIONS COURT	419	0.953703	4,430		4,430	2,168	6,598
DOMESTIC RELATIONS COURT-NGF	24	0.054627	254		254	124	378
JUVENILE COURT	826	1.880093	8,733		8,733	4,274	13,008
JUVENILE COURT-FG	203	0.462057	2,146		2,146	1,050	3,197
JUVENILE COURT-SG	88	0.200300	930		930	455	1,386
JUVENILE COURT-NGF	151	0.343697	1,597		1,597	781	2,378
JUVENILE DETENTION CENTER	309	0.703328	3,267		3,267	1,599	4,866
YOUTH TREATMENT CENTER#	321	0.730641	3,394		3,394	1,661	5,055
CLERK OF COURTS	464	1.056130	4,906		4,906	2,401	7,307
CLERK OF COURTS-NGF	37	0.084217	391		391	191	583
CERTIFICATE OF TITLE	840	1.911959	8,881		8,881	4,347	13,228

**Schedule .4 - Detail Activity Allocations
For Department PURCHASING/SUPPORT SVCS**

Activity - PURCHASING SVCS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CORONER	1	0.002276	11		11	5	16
MUNI COURTS	12	0.027314	127		127	62	189
PROBATE COURT	63	0.143397	666		666	326	992
PROBATE COURT-MG	10	0.022761	106		106	52	157
PROBATE COURT-NGF	215	0.489370	2,273		2,273	1,113	3,386
BOE-BRD OF ELECTIONS	509	1.158556	5,382		5,382	2,634	8,016
BOE-BRD OF ELECTIONS-FG	5	0.011381	53		53	26	79
BOE-BRD OF ELECTIONS-SG	27	0.061456	285		285	140	425
SHERIFF	1,333	3.034097	14,094		14,094	6,898	20,991
SHERIFF-FG	115	0.261756	1,216		1,216	595	1,811
SHERIFF-MG	68	0.154778	719		719	352	1,071
SHERIFF-NGF	118	0.268585	1,248		1,248	611	1,858
SHERIFF CORREC CNTR/JAIL	802	1.825465	8,480		8,480	4,150	12,629
RECORDER	133	0.302727	1,406		1,406	688	2,094
RECORDER-NGF	102	0.232166	1,078		1,078	528	1,606
BLDG REGS#	148	0.336869	1,565		1,565	766	2,331
VETERANS SVCS	466	1.060682	4,927		4,927	2,411	7,338
ENGINEER-GF	12	0.027314	127		127	62	189
MVGT FUNDS	1,694	3.855784	17,911		17,911	8,766	26,676
CANINE CARE	519	1.181317	5,487		5,487	2,686	8,173
CANINE CARE-MG	52	0.118359	550		550	269	819
MHRSB - MENTAL HEALTH	1,121	2.551555	11,852		11,852	5,801	17,653
GSB- GUARDIANSHIP SVC BRD#	180	0.409705	1,903		1,903	931	2,835
SOIL & WATER	24	0.054627	254		254	124	378
SANITARY ENGINEER#	1,288	2.931670	13,618		13,618	6,665	20,283
WATER OPERATION#	434	0.987845	4,589		4,589	2,246	6,834
WASTE WTR TREAT#	1,159	2.638048	12,254		12,254	5,997	18,251
SEWER FUNDS#	1,078	2.453681	11,398		11,398	5,578	16,976
DITCH MTCE	195	0.443848	2,062		2,062	1,009	3,071
BOARD OF DD	3,609	8.214595	38,158		38,158	18,675	56,833
ORLANDER PARK	743	1.691173	7,856		7,856	3,845	11,700
RCOG-911 FUND#	436	0.992398	4,610		4,610	2,256	6,866
EMS-EMER MEDICAL SVCS#	784	1.784495	8,289		8,289	4,057	12,346
EMS-FG	1	0.002276	11		11	5	16
EMS-SG	1	0.002276	11		11	5	16
FELONY DIVERSION GRANT#	62	0.141121	656		656	321	976
SENIOR CENTER	3	0.006828	32		32	16	47
COUNTYWIDE COMMUNICATIONS#	101	0.229890	1,068		1,068	523	1,590
CORONER LAB	450	1.024264	4,758		4,758	2,329	7,086
CENTRAL SUPPLY	43	0.097874	455		455	223	677
FAMILY & CHILDREN COUNCIL#	1,125	2.560659	11,895		11,895	5,821	17,716
CENTRALIZED RECORDS	36	0.081941	381		381	186	567
LAW LIBRARY-NON GF#	118	0.268585	1,248		1,248	611	1,858
LEPC-LOCAL EMERG. PLAN COMM	23	0.052351	243		243	119	362
OTHER DEPARTMENTS	1,008	2.294351	10,658		10,658	5,216	15,873
Schedule .4 Total for PURCHASING SVCS	43,934	100.000000	464,515		464,515	226,901	691,417

Allocation Basis: NUMBER OF PURCHASE ORDERS PROCESSED BY DEPARTMENT

Allocation Source: DATA PROCESSING REPORT

**Schedule .4 - Detail Activity Allocations
For Department PURCHASING/SUPPORT SVCS**

Activity - PUBLIC DEFENDER EFFORT

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
PUBLIC DEFENDER	100	100.000000	5,779		5,779	2,825	8,605
Schedule .4 Total for PUBLIC DEFENDER EFFORT	100	100.000000	5,779		5,779	2,825	8,605

Allocation Basis: DIRECT ALLOCATION TO BENEFITING PROGRAM

Allocation Source: COST PLAN PURPOSES

**LUCAS COUNTY, OHIO
COST ALLOCATION PLAN
2023 FOR USE IN 2025**
**Schedule .5 - Allocation Summary
For Department PURCHASING/SUPPORT SVCS**

Receiving Department	Total	PURCHASING SVCS	PUBLIC DEFENDER EFFORT
PROFESSIONAL SERVICES	21	21	0
PURCHASING/SUPPORT SVCS	867	867	0
FACILITIES MANAGEMENT	14,771	14,771	0
COUNTY ADMINISTRATOR	1,748	1,748	0
OFC OF MANAGEMENT & BUDGET	913	913	0
HUMAN RESOURCES	3,638	3,638	0
RISK MANAGEMENT	1,386	1,386	0
HEALTH & W/C	1,827	1,827	0
SYSTEM SOLUTIONS	346	346	0
LCIS-INFORMATION SVCS	2,551	2,551	0
COUNTY TREASURER	2,504	2,504	0
COUNTY AUDITOR	2,394	2,394	0
DJFS-ALL#	26,424	26,424	0
CHILDREN SVCS#	147,619	147,619	0
EMERG MGMT#	2,157	2,157	0
RECLAIM OHIO	1,512	1,512	0
PUBLIC DEFENDER	9,045	441	8,605
WORK DEV-WDA#	8,330	8,330	0
ECONOMIC DEV#	1,606	1,606	0
REAL EST ASSESMENT	5,811	5,811	0
SOLID WASTE#	4,126	4,126	0
HEALTH FUND	26,849	26,849	0
DETAC TREAS	1,433	1,433	0
DETAC PROSEC	1,606	1,606	0
TELECOMMUNICATIONS#	1,606	1,606	0
COMMISSIONERS	1,354	1,354	0
PROSECUTOR OFFICE	189	189	0
PROSECUTOR-FG	142	142	0
PROSECUTOR-MG	331	331	0
PROSECUTOR-NGF	3,638	3,638	0
PLANNING COMMISSION	16	16	0
HOTEL LODGING TAX#	220	220	0
MEDICAL CORRECT CENTER	2,646	2,646	0
COURT OF APPEALS	3,905	3,905	0
COMMON PLEAS	11,417	11,417	0
COMMON PLEAS-SG	5,338	5,338	0
COMMON PLEAS-NGF	3,228	3,228	0
INTEGRATED JUSTICE SYSTEM	646	646	0
CTF-CORRECTION TREAT FACILITY#	7,653	7,653	0
ADULT PROBATION	1,354	1,354	0
REGIONAL COURT SERVICES	7,212	7,212	0
DOMESTIC RELATIONS COURT	6,598	6,598	0
DOMESTIC RELATIONS COURT-NGF	378	378	0
JUVENILE COURT	13,008	13,008	0
JUVENILE COURT-FG	3,197	3,197	0
JUVENILE COURT-SG	1,386	1,386	0
JUVENILE COURT-NGF	2,378	2,378	0
JUVENILE DETENTION CENTER	4,866	4,866	0
YOUTH TREATMENT CENTER#	5,055	5,055	0
CLERK OF COURTS	7,307	7,307	0
CLERK OF COURTS-NGF	583	583	0
CERTIFICATE OF TITLE	13,228	13,228	0

**LUCAS COUNTY, OHIO
COST ALLOCATION PLAN
2023 FOR USE IN 2025**

LUCAS COUNTY, OHIO 2023-
110360.01.01
2023 Version 1.0013

**Schedule .5 - Allocation Summary
For Department PURCHASING/SUPPORT SVCS**

Receiving Department	Total	PURCHASING SVCS	PUBLIC DEFENDER EFFORT
CORONER	16	16	0
MUNI COURTS	189	189	0
PROBATE COURT	992	992	0
PROBATE COURT-MG	157	157	0
PROBATE COURT-NGF	3,386	3,386	0
BOE-BRD OF ELECTIONS	8,016	8,016	0
BOE-BRD OF ELECTIONS-FG	79	79	0
BOE-BRD OF ELECTIONS-SG	425	425	0
SHERIFF	20,991	20,991	0
SHERIFF-FG	1,811	1,811	0
SHERIFF-MG	1,071	1,071	0
SHERIFF-NGF	1,858	1,858	0
SHERIFF CORREC CNTR/JAIL	12,629	12,629	0
RECORDER	2,094	2,094	0
RECORDER-NGF	1,606	1,606	0
BLDG REGS#	2,331	2,331	0
VETERANS SVCS	7,338	7,338	0
ENGINEER-GF	189	189	0
MVGT FUNDS	26,676	26,676	0
CANINE CARE	8,173	8,173	0
CANINE CARE-MG	819	819	0
MHRSB - MENTAL HEALTH	17,653	17,653	0
GSB- GUARDIANSHIP SVC BRD#	2,835	2,835	0
SOIL & WATER	378	378	0
SANITARY ENGINEER#	20,283	20,283	0
WATER OPERATION#	6,834	6,834	0
WASTE WTR TREAT#	18,251	18,251	0
SEWER FUNDS#	16,976	16,976	0
DITCH MTCE	3,071	3,071	0
BOARD OF DD	56,833	56,833	0
ORLANDER PARK	11,700	11,700	0
RCOG-911 FUND#	6,866	6,866	0
EMS-EMER MEDICAL SVCS#	12,346	12,346	0
EMS-FG	16	16	0
EMS-SG	16	16	0
FELONY DIVERSION GRANT#	976	976	0
SENIOR CENTER	47	47	0
COUNTYWIDE COMMUNICATIONS#	1,590	1,590	0
CORONER LAB	7,086	7,086	0
CENTRAL SUPPLY	677	677	0
FAMILY & CHILDREN COUNCIL#	17,716	17,716	0
CENTRALIZED RECORDS	567	567	0
LAW LIBRARY-NON GF#	1,858	1,858	0
LEPC-LOCAL EMERG. PLAN COMM	362	362	0
OTHER DEPARTMENTS	15,873	15,873	0
Direct Bill	0	0	0
Total	700,021	691,417	8,605

**LUCAS COUNTY, OHIO
COST ALLOCATION PLAN
2023 FOR USE IN 2025
Schedule .1 - Nature and Extent of Services
For Department FACILITIES MANAGEMENT**

The Facilities Management Department is primarily responsible for building operations, janitorial services, routine repairs, building maintenance, snow removal, and groundskeeping for several County-owned facilities, some of which include the Correctional Facility, Courthouse, Juvenile Justice Center, Family Courts Center, Youth Treatment Center, the Correctional Treatment Facility, and the 701 Adams Building. The department also provides delivery services to various County buildings outside the Courthouse complex.

Personnel costs were allocated based on specific janitorial, security, or maintenance assignments. The wage and benefit costs were identified and functionalized by location. Actual costs for gas, electric, and steam services were determined for each building based on research of monthly billing records maintained by the Facilities Management Department. Other operating costs have been distributed based on personnel costs assigned to buildings or research of contract repair and services expenses.

The Child Support Enforcement Agency and Children Services will have separate rental agreements with the County for space at 701 Adams Street.

Also included in this schedule is the security provided by the Sheriff's department for the Court of Appeals, Family Courts Building, Juvenile Justice Center and Courthouse. CSEA is now being billed via direct contract with the Sheriff's office.

This department pays for the rental of One Government Center, a facility that houses City, County, and State offices, and is owned by the State of Ohio. A contract for cleaning offices in One Government Center is monitored by Facilities Management. Costs have been allocated based on usable square feet of occupied space by department.

Direct departments costs are directly allocated to the benefiting departments.

All expenses related to buildings other than the aforementioned provide no benefit to Federal programs, and have been disallowed for plan purposes.

This department receives allocations from other service departments. These incoming costs are then reallocated to designated recipient plan departments, which completes the allocation of all service department charges.

Ref.: OMB 2 CFR Part 200

**LUCAS COUNTY, OHIO
COST ALLOCATION PLAN
2023 FOR USE IN 2025**
**Schedule .2 - Costs To Be Allocated
For Department FACILITIES MANAGEMENT**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	11,766,830			11,766,830
Deductions:				
SETTLEMENT FEES-5120001	0			
Total Deductions:	0			0
Cost Adjustments:				
CRT OF APPEALS SECURITY	191,540			
PUBLIC SAFETY SECUR	2,394,250			
Total Departmental Cost	2,585,790			2,585,790
Adjustments:				
Inbound Costs:				
BUILDING CAPITAL CHARGES	104,714		104,714	
EQUIPMENT CAPITAL CHARGES	39,505		39,505	
PROFESSIONAL SERVICES	3,312	3	3,315	
PURCHASING/SUPPORT SVCS	9,918	4,854	14,771	
FACILITIES MANAGEMENT		152,647	152,647	
COUNTY ADMINISTRATOR		10,280	10,280	
OFC OF MANAGEMENT & BUDGET		5,913	5,913	
HUMAN RESOURCES		152,369	152,369	
RISK MANAGEMENT		44,466	44,466	
HEALTH & W/C		667,799	667,799	
SYSTEM SOLUTIONS		8,423	8,423	
LCIS-INFORMATION SVCS		63,159	63,159	
COUNTY TREASURER		18,501	18,501	
COUNTY AUDITOR		37,254	37,254	
Total Allocated Additions:	157,448	1,165,666	1,323,114	1,323,114
Total To Be Allocated:	14,510,068	1,165,666		15,675,734

**Schedule .3 - Costs Allocated By Activity
For Department FACILITIES MANAGEMENT**

	Total	G&A	GOVMNT CTR BLDG	CORRECTN FACLTY	COURT HOUSE
Wages & Benefits					
SALARIES & WAGES	3,065,274	653,256	7,007	321,705	336,854
FRINGE BENEFITS	444,176	94,697	1,022	46,638	48,815
Other Expense & Cost					
UNIFORMS-530001	36,739	7,835	84	3,858	4,038
ALLOWANCES EDUC REIMB-530004	50	13	0	5	5
*SETTLEMENT FEES-5120001	0	0	0	0	0
CONTRACT SVCS-610002	0	0	0	0	0
...CS DIRECT	411,160	0	3,296	54,469	14,039
...CS GENERAL	346,644	73,905	797	36,398	38,096
CONTRACT REPAIRS-610005	0	0	0	0	0
...CR-DIRECT	1,162,362	0	20,278	218,243	80,765
...CR-GENERAL	120,964	25,792	278	12,701	13,294
EQUIP REPAIR-610006	34,681	7,394	80	3,642	3,811
BUILDING REPAIRS-610007	1,364	291	3	143	150
BUILDING SVCS-610010	0	0	0	0	0
OTHER MED/THERAPY-610014	0	0	0	0	0
EQUIP LEASE-610016	0	0	0	0	0
...EQUIP LEASE DIRECT	13,176	0	0	0	0
...EQUIP GENERAL	121,140	25,825	279	12,720	13,313
CONTRACT PROJECTS-610018	622,680	0	0	0	0
PROFESSIONAL SERVICES-610019	45,015	9,595	104	4,727	4,947
OTHER CHGS/SVCS-610021	6,647	1,418	15	698	731
FEES-610024	0	0	0	0	0
MATERIALS-630001	2,541	541	6	267	279
SALT PURCHASE/STORAGE-630002	7,439	1,585	17	781	818
GASOLINE-630003	147,631	147,631	0	0	0
TRUCK ACCESSORIES SNOW/ICE-630005	19,797	4,219	46	2,079	2,176
SUPPLIES-630006	0	0	0	0	0
...SUPPLIES GENERAL	120,126	25,611	276	12,613	13,202
...SUPPLIES DIRECT	40,373	0	220	15,350	499
OFFICE SUPPLIES-630007	10,618	2,265	24	1,115	1,167
OTHER SUPPLIES-630010	597	127	1	63	66
POSTAGE-630013	27	4	0	3	3
MAINT. SUPPLIES-630016	82,615	17,615	190	8,675	9,079
CLOTHING-630017	159	33	0	17	17
ADVERT/PRINT-640001	165	36	0	17	18
MOTOR VEHICLES REPAIR-640004	11,942	11,942	0	0	0
MOTOR VEHICLE PARTS-640005	2,038	2,038	0	0	0
TELECMNCTION-640018	16,855	3,593	39	1,770	1,852
CELL PHONES-640020	18,536	3,952	43	1,946	2,037
RISK CLAIMS-640023	4,500	959	10	473	495
TRAINING-640024	7,640	1,629	18	802	840
DUES & SUBSCRIPTIONS-640027	2,713	579	6	285	298
COUNTY TRAINING-640028	0	0	0	0	0
AUTO INS-640032	0	0	0	0	0
MISC-660010	0	0	0	0	0
EQUIPMENT-670001	0	0	0	0	0
...EQUIP. DIRECT	21,626	0	0	18,017	0
...EQUIP. GENERAL	23,516	5,015	54	2,469	2,584

**Schedule .3 - Costs Allocated By Activity
For Department FACILITIES MANAGEMENT**

	Total	G&A	GOVMNT CTR BLDG	CORRECTN FACLTY	COURT HOUSE
SFTWRE SUPPT & LICENSES-670005	25,816	5,505	59	2,711	2,837
BUILDING OPS(DEPT 119003)	0	0	0	0	0
...GVMT CTR-640012	1,156,904	0	1,156,904	0	0
...OTHER BLDGS-640012	712,094	0	0	0	0
...UTILITIES-650001	531,804	0	0	0	0
...ELECTRIC-650002	1,350,243	0	0	411,061	82,476
...NATURAL GAS- 650003	414,302	0	0	96,736	15,446
...WATER-650004	554,938	0	0	272,448	16,088
...UNANTCPTD EMERG-660001	47,203	0	0	47,203	0
Departmental Total					
Expenditures Per Financial Statement	11,766,830				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
CRT OF APPEALS SECURITY	191,540	0	0	0	0
PUBLIC SAFETY SECUR	2,394,250	0	0	0	1,053,470
Functional Cost	14,352,620	1,134,900	1,191,156	1,612,848	1,764,605
Allocation Step 1					
Inbound - All Others	157,448	33,568	362	16,532	17,304
Reallocate Admin Costs		(1,168,468)	3,389	155,874	163,235
Unallocated Costs	(2,928,132)	0	0	0	0
1st Allocation	11,581,936	0	1,194,907	1,785,254	1,945,143
Allocation Step 2					
Inbound - FACILITIES MANAGEMENT	152,647	152,647	0	0	0
Inbound - All Others	1,013,019	215,980	2,330	106,367	111,331
Reallocate Admin Costs		(368,627)	1,069	49,175	51,497
Unallocated Costs	(404,504)	0	0	0	0
2nd Allocation	761,162	0	3,399	155,542	162,828
Total For FACILITIES MANAGEMENT					
Schedule .3 Total	12,343,098	0	1,198,305	1,940,795	2,107,971

**Schedule .3 - Costs Allocated By Activity
For Department FACILITIES MANAGEMENT**

	FAMILY COURTS	YTH TREAT CTR	CORR TREAT FAC	COURT SERVICES	WORK RELEASE
Wages & Benefits					
SALARIES & WAGES	185,141	131,315	71,239	86,407	21,246
FRINGE BENEFITS	26,828	19,011	10,305	12,526	3,065
Other Expense & Cost					
UNIFORMS-530001	2,219	1,572	852	1,036	253
ALLOWANCES EDUC REIMB-530004	3	2	1	1	0
*SETTLEMENT FEES-5120001	0	0	0	0	0
CONTRACT SVCS-610002	0	0	0	0	0
...CS DIRECT	14,442	12,700	11,567	10,388	4,542
...CS GENERAL	20,937	14,836	8,042	9,775	2,392
CONTRACT REPAIRS-610005	0	0	0	0	0
...CR-DIRECT	21,193	63,906	60,645	45,467	2,388
...CR-GENERAL	7,306	5,177	2,806	3,411	835
EQUIP REPAIR-610006	2,095	1,484	805	978	239
BUILDING REPAIRS-610007	82	58	32	38	9
BUILDING SVCS-610010	0	0	0	0	0
OTHER MED/THERAPY-610014	0	0	0	0	0
EQUIP LEASE-610016	0	0	0	0	0
...EQUIP LEASE DIRECT	0	0	0	0	0
...EQUIP GENERAL	7,317	5,185	2,810	3,416	836
CONTRACT PROJECTS-610018	0	0	0	0	0
PROFESSIONAL SERVICES-610019	2,719	1,927	1,044	1,269	311
OTHER CHGS/SVCS-610021	401	284	154	187	46
FEES-610024	0	0	0	0	0
MATERIALS-630001	153	109	59	72	18
SALT PURCHASE/STORAGE-630002	449	318	173	210	51
GASOLINE-630003	0	0	0	0	0
TRUCK ACCESSORIES SNOW/ICE-630005	1,196	847	459	558	137
SUPPLIES-630006	0	0	0	0	0
...SUPPLIES GENERAL	7,256	5,141	2,787	3,388	829
...SUPPLIES DIRECT	578	1,056	245	252	0
OFFICE SUPPLIES-630007	641	454	246	299	73
OTHER SUPPLIES-630010	36	26	14	17	4
POSTAGE-630013	2	1	1	1	0
MAINT. SUPPLIES-630016	4,990	3,536	1,917	2,330	570
CLOTHING-630017	10	7	4	4	1
ADVERT/PRINT-640001	10	7	4	5	1
MOTOR VEHICLES REPAIR-640004	0	0	0	0	0
MOTOR VEHICLE PARTS-640005	0	0	0	0	0
TELECMNCTION-640018	1,018	721	391	475	116
CELL PHONES-640020	1,120	793	430	523	128
RISK CLAIMS-640023	272	193	104	127	31
TRAINING-640024	461	327	177	215	53
DUES & SUBSCRIPTIONS-640027	164	116	63	77	19
COUNTY TRAINING-640028	0	0	0	0	0
AUTO INS-640032	0	0	0	0	0
MISC-660010	0	0	0	0	0
EQUIPMENT-670001	0	0	0	0	0
...EQUIP. DIRECT	0	0	0	1,559	0
...EQUIP. GENERAL	1,420	1,006	546	663	162

**Schedule .3 - Costs Allocated By Activity
For Department FACILITIES MANAGEMENT**

	FAMILY COURTS	YTH TREAT CTR	CORR TREAT FAC	COURT SERVICES	WORK RELEASE
SFTWRE SUPPT & LICENSES-670005	1,559	1,105	599	728	178
BUILDING OPS(DEPT 119003)	0	0	0	0	0
...GVMT CTR-640012	0	0	0	0	0
...OTHER BLDGS-640012	0	0	0	0	0
...UTILITIES-650001	0	0	0	0	0
...ELECTRIC-650002	30,780	0	54,353	0	5,177
...NATURAL GAS- 650003	26,453	0	30,922	0	17,171
...WATER-650004	26,086	27,403	14,195	0	21,756
...UNANTCPTD EMERG-660001	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
CRT OF APPEALS SECURITY	0	0	0	0	0
PUBLIC SAFETY SECUR	95,770	0	0	0	0
Functional Cost	491,107	300,623	277,991	186,402	82,637
Allocation Step 1					
Inbound - All Others	9,510	6,739	3,653	4,440	1,086
Reallocate Admin Costs	89,738	63,565	34,470	41,831	10,283
Unallocated Costs	0	0	0	0	0
1st Allocation	590,355	370,926	316,114	232,673	94,006
Allocation Step 2					
Inbound - FACILITIES MANAGEMENT	0	0	0	0	0
Inbound - All Others	61,186	43,357	23,502	28,567	6,990
Reallocate Admin Costs	28,310	20,053	10,875	13,197	3,244
Unallocated Costs	0	0	0	0	0
2nd Allocation	89,496	63,410	34,376	41,764	10,233
Total For FACILITIES MANAGEMENT					
Schedule .3 Total	679,852	434,337	350,490	274,437	104,239

**Schedule .3 - Costs Allocated By Activity
For Department FACILITIES MANAGEMENT**

	1819 CANTON ST	1301 WASHINGTON FAC BLDG-FOB	701 ANNEX BLDG- OC711	2144 MONROE BLD- EMS	EMS ANNEX
Wages & Benefits					
SALARIES & WAGES	36,514	0	57,968	12,833	1,510
FRINGE BENEFITS	5,286	0	8,395	1,866	222
Other Expense & Cost					
UNIFORMS-530001	437	0	694	154	18
ALLOWANCES EDUC REIMB-530004	1	0	1	0	0
*SETTLEMENT FEES-5120001	0	0	0	0	0
CONTRACT SVCS-610002	0	0	0	0	0
...CS DIRECT	688	10,703	22,556	0	6,482
...CS GENERAL	4,125	0	6,552	1,456	173
CONTRACT REPAIRS-610005	0	0	0	0	0
...CR-DIRECT	0	70,919	14,637	36,983	0
...CR-GENERAL	1,439	0	2,286	508	60
EQUIP REPAIR-610006	413	0	655	146	17
BUILDING REPAIRS-610007	16	0	26	6	1
BUILDING SVCS-610010	0	0	0	0	0
OTHER MED/THERAPY-610014	0	0	0	0	0
EQUIP LEASE-610016	0	0	0	0	0
...EQUIP LEASE DIRECT	0	0	0	0	0
...EQUIP GENERAL	1,442	0	2,290	509	61
CONTRACT PROJECTS-610018	0	0	0	0	0
PROFESSIONAL SERVICES-610019	536	0	851	189	23
OTHER CHGS/SVCS-610021	79	0	126	28	3
FEES-610024	0	0	0	0	0
MATERIALS-630001	30	0	48	11	1
SALT PURCHASE/STORAGE-630002	89	0	141	31	4
GASOLINE-630003	0	0	0	0	0
TRUCK ACCESSORIES SNOW/ICE- 630005	236	0	374	83	10
SUPPLIES-630006	0	0	0	0	0
...SUPPLIES GENERAL	1,429	0	2,270	505	60
...SUPPLIES DIRECT	0	788	0	0	114
OFFICE SUPPLIES-630007	126	0	201	45	5
OTHER SUPPLIES-630010	7	0	11	3	0
POSTAGE-630013	0	0	1	0	0
MAINT. SUPPLIES-630016	983	0	1,561	347	41
CLOTHING-630017	2	0	3	1	0
ADVERT/PRINT-640001	2	0	3	1	0
MOTOR VEHICLES REPAIR-640004	0	0	0	0	0
MOTOR VEHICLE PARTS-640005	0	0	0	0	0
TELECMNCTION-640018	201	0	319	71	8
CELL PHONES-640020	221	0	350	78	9
RISK CLAIMS-640023	54	0	85	19	2
TRAINING-640024	91	0	144	32	4
DUES & SUBSCRIPTIONS-640027	32	0	51	11	1
COUNTY TRAINING-640028	0	0	0	0	0
AUTO INS-640032	0	0	0	0	0
MISC-660010	0	0	0	0	0
EQUIPMENT-670001	0	0	0	0	0
...EQUIP. DIRECT	0	0	0	0	0
...EQUIP. GENERAL	280	0	444	99	12

**Schedule .3 - Costs Allocated By Activity
For Department FACILITIES MANAGEMENT**

	1819 CANTON ST	1301 WASHINGTON FAC BLDG-FOB	701 ANNEX BLDG- OC711	2144 MONROE BLD- EMS	EMS ANNEX
SFTWRE SUPPT & LICENSES-670005	307	0	488	108	13
BUILDING OPS(DEPT 119003)	0	0	0	0	0
...GVMT CTR-640012	0	0	0	0	0
...OTHER BLDGS-640012	0	0	0	0	0
...UTILITIES-650001	0	0	0	0	0
...ELECTRIC-650002	6,622	17,872	0	27,996	6,229
...NATURAL GAS- 650003	10,269	2,583	0	4,001	0
...WATER-650004	1,870	6,204	0	10,161	1,330
...UNANTCPTD EMERG-660001	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
CRT OF APPEALS SECURITY	0	0	0	0	0
PUBLIC SAFETY SECUR	0	0	0	0	0
Functional Cost	73,827	109,069	123,531	98,281	16,413
Allocation Step 1					
Inbound - All Others	1,874	0	2,976	661	79
Reallocate Admin Costs	17,644	0	28,043	6,193	701
Unallocated Costs	0	0	0	0	0
1st Allocation	93,345	109,069	154,550	105,135	17,193
Allocation Step 2					
Inbound - FACILITIES MANAGEMENT	0	0	0	0	0
Inbound - All Others	12,055	0	19,146	4,254	506
Reallocate Admin Costs	5,566	0	8,847	1,954	221
Unallocated Costs	0	0	0	0	0
2nd Allocation	17,621	0	27,993	6,208	727
Total For FACILITIES MANAGEMENT					
Schedule .3 Total	110,966	109,069	182,543	111,343	17,920

**Schedule .3 - Costs Allocated By Activity
For Department FACILITIES MANAGEMENT**

	JUVENILE JUSTICE CENTER-JJC	BLDG RENTALS	DIRECT DEPT EXP	701 ADAMS BLDG**	OTHER BLDGS**
Wages & Benefits					
SALARIES & WAGES	305,399	0	0	318,200	518,680
FRINGE BENEFITS	44,240	0	0	46,105	75,155
Other Expense & Cost					
UNIFORMS-530001	3,659	0	0	3,814	6,216
ALLOWANCES EDUC REIMB-530004	5	0	0	5	8
*SETTLEMENT FEES-5120001	0	0	0	0	0
CONTRACT SVCS-610002	0	0	0	0	0
...CS DIRECT	36,235	0	56,596	123,290	29,167
...CS GENERAL	34,526	0	0	35,982	58,652
CONTRACT REPAIRS-610005	0	0	0	0	0
...CR-DIRECT	209,007	0	212,313	98,198	7,420
...CR-GENERAL	12,048	0	0	12,556	20,467
EQUIP REPAIR-610006	3,454	0	0	3,600	5,868
BUILDING REPAIRS-610007	136	0	0	142	231
BUILDING SVCS-610010	0	0	0	0	0
OTHER MED/THERAPY-610014	0	0	0	0	0
EQUIP LEASE-610016	0	0	0	0	0
...EQUIP LEASE DIRECT	0	0	12,276	0	900
...EQUIP GENERAL	12,066	0	0	12,574	20,497
CONTRACT PROJECTS-610018	0	0	622,680	0	0
PROFESSIONAL SERVICES-610019	4,483	0	0	4,673	7,617
OTHER CHGS/SVCS-610021	662	0	0	690	1,125
FEES-610024	0	0	0	0	0
MATERIALS-630001	253	0	0	264	430
SALT PURCHASE/STORAGE-630002	741	0	0	772	1,259
GASOLINE-630003	0	0	0	0	0
TRUCK ACCESSORIES SNOW/ICE-630005	1,972	0	0	2,055	3,350
SUPPLIES-630006	0	0	0	0	0
...SUPPLIES GENERAL	11,965	0	0	12,469	20,325
...SUPPLIES DIRECT	4,515	0	14,134	2,622	0
OFFICE SUPPLIES-630007	1,058	0	0	1,102	1,797
OTHER SUPPLIES-630010	59	0	0	62	101
POSTAGE-630013	3	0	0	3	5
MAINT. SUPPLIES-630016	8,228	0	0	8,575	13,978
CLOTHING-630017	16	0	0	17	27
ADVERT/PRINT-640001	16	0	0	17	28
MOTOR VEHICLES REPAIR-640004	0	0	0	0	0
MOTOR VEHICLE PARTS-640005	0	0	0	0	0
TELECMNCTION-640018	1,679	0	0	1,750	2,852
CELL PHONES-640020	1,846	0	0	1,924	3,136
RISK CLAIMS-640023	448	0	0	467	761
TRAINING-640024	761	0	0	793	1,293
DUES & SUBSCRIPTIONS-640027	270	0	0	282	459
COUNTY TRAINING-640028	0	0	0	0	0
AUTO INS-640032	0	0	0	0	0
MISC-660010	0	0	0	0	0
EQUIPMENT-670001	0	0	0	0	0
...EQUIP. DIRECT	2,050	0	0	0	0
...EQUIP. GENERAL	2,342	0	0	2,441	3,979

**Schedule .3 - Costs Allocated By Activity
For Department FACILITIES MANAGEMENT**

	JUVENILE JUSTICE CENTER-JJC	BLDG RENTALS	DIRECT DEPT EXP	701 ADAMS BLDG**	OTHER BLDGS**
SFTWRE SUPPT & LICENSES-670005	2,571	0	0	2,680	4,368
BUILDING OPS(DEPT 119003)	0	0	0	0	0
...GVMT CTR-640012	0	0	0	0	0
...OTHER BLDGS-640012	0	712,094	0	0	0
...UTILITIES-650001	0	0	148,689	0	383,115
...ELECTRIC-650002	198,991	0	63,930	141,914	302,842
...NATURAL GAS- 650003	72,869	0	28,762	62,769	46,321
...WATER-650004	32,558	0	90,502	34,337	0
...UNANTCPTD EMERG-660001	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
CRT OF APPEALS SECURITY	0	0	191,540	0	0
PUBLIC SAFETY SECUR	1,245,010	0	0	0	0
Functional Cost	2,256,141	712,094	1,441,422	937,144	1,542,429
Allocation Step 1					
Inbound - All Others	15,682	0	0	16,343	26,640
Reallocate Admin Costs	147,928	0	0	154,121	251,454
Unallocated Costs	0	0	0	(1,107,608)	(1,820,524)
1st Allocation	2,419,751	712,094	1,441,422	0	0
Allocation Step 2					
Inbound - FACILITIES MANAGEMENT	0	0	0	0	0
Inbound - All Others	100,896	0	0	105,151	171,403
Reallocate Admin Costs	46,668	0	0	48,622	79,329
Unallocated Costs	0	0	0	(153,773)	(250,731)
2nd Allocation	147,564	0	0	0	0
Total For FACILITIES MANAGEMENT					
Schedule .3 Total	2,567,315	712,094	1,441,422	0	0

**Schedule .3 - Costs Allocated By Activity
For Department FACILITIES MANAGEMENT**

	UNALLOCATED EXP**	TRANSFER**
Wages & Benefits		
SALARIES & WAGES	0	0
FRINGE BENEFITS	0	0
Other Expense & Cost		
UNIFORMS-530001	0	0
ALLOWANCES EDUC REIMB-530004	0	0
*SETTLEMENT FEES-5120001	0	0
CONTRACT SVCS-610002	0	0
...CS DIRECT	0	0
...CS GENERAL	0	0
CONTRACT REPAIRS-610005	0	0
...CR-DIRECT	0	0
...CR-GENERAL	0	0
EQUIP REPAIR-610006	0	0
BUILDING REPAIRS-610007	0	0
BUILDING SVCS-610010	0	0
OTHER MED/THERAPY-610014	0	0
EQUIP LEASE-610016	0	0
...EQUIP LEASE DIRECT	0	0
...EQUIP GENERAL	0	0
CONTRACT PROJECTS-610018	0	0
PROFESSIONAL SERVICES-610019	0	0
OTHER CHGS/SVCS-610021	0	0
FEES-610024	0	0
MATERIALS-630001	0	0
SALT PURCHASE/STORAGE-630002	0	0
GASOLINE-630003	0	0
TRUCK ACCESSORIES SNOW/ICE-630005	0	0
SUPPLIES-630006	0	0
...SUPPLIES GENERAL	0	0
...SUPPLIES DIRECT	0	0
OFFICE SUPPLIES-630007	0	0
OTHER SUPPLIES-630010	0	0
POSTAGE-630013	0	0
MAINT. SUPPLIES-630016	0	0
CLOTHING-630017	0	0
ADVERT/PRINT-640001	0	0
MOTOR VEHICLES REPAIR-640004	0	0
MOTOR VEHICLE PARTS-640005	0	0
TELECMNCTION-640018	0	0
CELL PHONES-640020	0	0
RISK CLAIMS-640023	0	0
TRAINING-640024	0	0
DUES & SUBSCRIPTIONS-640027	0	0
COUNTY TRAINING-640028	0	0
AUTO INS-640032	0	0
MISC-660010	0	0
EQUIPMENT-670001	0	0
...EQUIP. DIRECT	0	0
...EQUIP. GENERAL	0	0

**Schedule .3 - Costs Allocated By Activity
For Department FACILITIES MANAGEMENT**

	UNALLOCATED EXP**	TRANSFER**
SFTWRE SUPPT & LICENSES-670005	0	0
BUILDING OPS(DEPT 119003)	0	0
...GVMT CTR-640012	0	0
...OTHER BLDGS-640012	0	0
...UTILITIES-650001	0	0
...ELECTRIC-650002	0	0
...NATURAL GAS- 650003	0	0
...WATER-650004	0	0
...UNANTCPTD EMERG-660001	0	0
Departmental Total		
Expenditures Per Financial Statement		
Deductions		
*Total Disallowed Costs	0	0
Cost Adjustments		
CRT OF APPEALS SECURITY	0	0
PUBLIC SAFETY SECUR	0	0
Functional Cost	0	0
Allocation Step 1		
Inbound - All Others	0	0
Reallocate Admin Costs	0	0
Unallocated Costs	0	0
1st Allocation	0	0
Allocation Step 2		
Inbound - FACILITIES MANAGEMENT	0	0
Inbound - All Others	0	0
Reallocate Admin Costs	0	0
Unallocated Costs	0	0
2nd Allocation	0	0
Total For FACILITIES MANAGEMENT		
Schedule .3 Total	0	0

**Schedule .4 - Detail Activity Allocations
For Department FACILITIES MANAGEMENT**

Activity - GOVMNT CTR BLDG

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
PURCHASING/SUPPORT SVCS	2,450	2.559682	30,586		30,586		30,586
OFC OF MANAGEMENT & BUDGET	1,750	1.828345	21,847		21,847	64	21,911
HUMAN RESOURCES	4,369	4.564593	54,543		54,543	159	54,702
RISK MANAGEMENT	2,100	2.194013	26,216		26,216	76	26,293
LCIS-INFORMATION SVCS	12,287	12.837068	153,391		153,391	448	153,839
COUNTY TREASURER	6,590	6.885023	82,270		82,270	240	82,510
COUNTY AUDITOR	8,651	9.038291	107,999		107,999	315	108,314
REAL EST ASSESMNT	5,109	5.337721	63,781		63,781	186	63,967
TELECOMMUNICATIONS#	330	0.344774	4,120		4,120	12	4,132
COMMISSIONERS	5,840	6.101447	72,907		72,907	213	73,119
RECORDER	9,320	9.737241	116,351		116,351	339	116,690
GSB- GUARDIANSHIP SVC BRD#	3,225	3.369378	40,261		40,261	118	40,378
OTHER DEPARTMENTS	33,694	35.202424	420,636		420,636	1,229	421,865
Schedule .4 Total for GOVMNT CTR BLDG	95,715	100.000000	1,194,907		1,194,907	3,399	1,198,305

Allocation Basis: USABLE SQUARE FOOTAGE OF OCCUPIED SPACE

Allocation Source: BUILDING RECORDS AND ON-SITE INSPECTION

**Schedule .4 - Detail Activity Allocations
For Department FACILITIES MANAGEMENT**

Activity - CORRECTN FACLTY

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
EMERG MGMT#	910	0.387399	6,916		6,916	602	7,519
SHERIFF	10,394	4.424862	78,995		78,995	6,883	85,878
SHERIFF CORREC CNTR/JAIL	205,984	87.690080	1,565,490		1,565,490	136,395	1,701,885
OTHER DEPARTMENTS	17,612	7.497659	133,852		133,852	11,662	145,514
Schedule .4 Total for CORRECTN FACLTY	234,900	100.000000	1,785,254		1,785,254	155,542	1,940,795

Allocation Basis: USABLE SQUARE FOOTAGE OF OCCUPIED SPACE

Allocation Source: COUNTY RECORDS

**Schedule .4 - Detail Activity Allocations
For Department FACILITIES MANAGEMENT**

Activity - COURT HOUSE

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
PROSECUTOR OFFICE	5,631	8.924920	173,602	173,602	14,532	188,135	
COMMON PLEAS	23,832	37.772812	734,735	734,735	61,505	796,240	
ADULT PROBATION	1,665	2.638962	51,332	51,332	4,297	55,629	
CLERK OF COURTS	3,708	5.877039	114,317	114,317	9,569	123,886	
SHERIFF	895	1.418541	27,593	27,593	2,310	29,902	
OTHER DEPARTMENTS	27,362	43.367726	843,565	843,565	70,615	914,179	
Schedule .4 Total for COURT HOUSE	63,093	100.000000	1,945,143	1,945,143	162,828	2,107,971	

Allocation Basis: USABLE SQUARE FOOTAGE OF OCCUPIED SPACE

Allocation Source: COUNTY RECORDS

**Schedule .4 - Detail Activity Allocations
For Department FACILITIES MANAGEMENT**

Activity - FAMILY COURTS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
DOMESTIC RELATIONS COURT	25,380	24.603275	145,247		145,247	22,019	167,266
DOMEST REL CLK SPACE	3,664	3.551868	20,969		20,969	3,179	24,147
OTHER DEPARTMENTS	74,113	71.844857	424,140		424,140	64,299	488,439
Schedule .4 Total for FAMILY COURTS	103,157	100.000000	590,355		590,355	89,496	679,852

Allocation Basis: USABLE SQUARE FOOTAGE OF OCCUPIED SPACE

Allocation Source: ARCHITECT RECORDS

**Schedule .4 - Detail Activity Allocations
For Department FACILITIES MANAGEMENT**

Activity - YTH TREAT CTR

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
YOUTH TREATMENT CENTER#	100	100.000000	370,926	370,926	63,410	434,337	
Schedule .4 Total for YTH TREAT CTR	100	100.000000	370,926	370,926	63,410	434,337	

Allocation Basis: DIRECT ALLOCATION TO BENEFITING AGENCY

Allocation Source: RESEARCH OF FACILITIES EXPENDITURES BY BUILDING

**Schedule .4 - Detail Activity Allocations
For Department FACILITIES MANAGEMENT**

Activity - CORR TREAT FAC

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CTF-CORRECTION TREAT FACILITY#	100	100.000000	316,114		316,114	34,376	350,490
Schedule .4 Total for CORR TREAT FAC	100	100.000000	316,114		316,114	34,376	350,490

Allocation Basis: DIRECT ALLOCATION TO BENEFITING AGENCY

Allocation Source: RESEARCH OF FACILITIES EXPENDITURES BY BUILDING

**Schedule .4 - Detail Activity Allocations
For Department FACILITIES MANAGEMENT**

Activity - COURT SERVICES

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
REGIONAL COURT SERVICES	100	100.000000	232,673		232,673	41,764	274,437
Schedule .4 Total for COURT SERVICES	100	100.000000	232,673		232,673	41,764	274,437

Allocation Basis: DIRECT ALLOCATION TO BENEFITING AGENCY

Allocation Source: RESEARCH OF FACILITIES EXPENDITURES BY BUILDING

**Schedule .4 - Detail Activity Allocations
For Department FACILITIES MANAGEMENT**

Activity - WORK RELEASE

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
WORK RELEASE SPACE	100	100.000000	94,006	94,006	10,233	104,239	
Schedule .4 Total for WORK RELEASE	100	100.000000	94,006	94,006	10,233	104,239	

Allocation Basis: DIRECT ALLOCATION TO BENEFITING AGENCY

Allocation Source: RESEARCH OF FACILITIES EXPENDITURES BY BUILDING

**Schedule .4 - Detail Activity Allocations
For Department FACILITIES MANAGEMENT**

Activity - 1819 CANTON ST

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
FACILITIES MANAGEMENT	50	50.000000	46,672	46,672			46,672
BOE-BRD OF ELECTIONS	50	50.000000	46,672	46,672	17,621		64,293
Schedule .4 Total for 1819 CANTON ST	100	100.000000	93,345	93,345	17,621		110,966

Allocation Basis: USABLE SQUARE FOOTAGE OF OCCUPIED SPACE

Allocation Source: ON SITE VISIT WITH FACILITIES DIRECTOR

**Schedule .4 - Detail Activity Allocations
For Department FACILITIES MANAGEMENT**

Activity - 1301 WASHINGTON FAC BLDG-FOB

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
FACILITIES MANAGEMENT	43,155	97.163121	105,975		105,975		105,975
BOE-BRD OF ELECTIONS	1,260	2.836879	3,094		3,094		3,094
Schedule .4 Total for 1301 WASHINGTON FAC BLDG-FOB	44,415	100.000000	109,069		109,069	0	109,069

Allocation Basis: USABLE SQUARE FOOTAGE OF OCCUPIED SPACE

Allocation Source: COUNTY RECORDS

**Schedule .4 - Detail Activity Allocations
For Department FACILITIES MANAGEMENT**

Activity - 701 ANNEX BLDG-OC711

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
PROSECUTOR OFFICE	6,844	27.880072	43,089		43,089	7,804	50,893
OTHER DEPARTMENTS	17,704	72.119928	111,461		111,461	20,188	131,650
Schedule .4 Total for 701 ANNEX BLDG-OC711	24,548	100.000000	154,550		154,550	27,993	182,543

Allocation Basis: USABLE SQUARE FOOTAGE OF OCCUPIED SPACE

Allocation Source: COST PLAN PURPOSES

**Schedule .4 - Detail Activity Allocations
For Department FACILITIES MANAGEMENT**

Activity - 2144 MONROE BLD-EMS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
EMERG MGMT#	6,103	25.893084	27,223		27,223	1,608	28,830
RCOG-911 FUND#	14,068	59.686042	62,751		62,751	3,706	66,457
EMS-EMER MEDICAL SVCS#	1,935	8.209588	8,631		8,631	510	9,141
COUNTYWIDE COMMUNICATIONS#	1,464	6.211286	6,530		6,530	385	6,916
Schedule .4 Total for 2144 MONROE BLD-EMS	23,570	100.000000	105,135		105,135	6,208	111,343

Allocation Basis: USABLE SQUARE FOOTAGE OF OCCUPIED SPACE

Allocation Source: EMS DIRECTOR

**Schedule .4 - Detail Activity Allocations
For Department FACILITIES MANAGEMENT**

Activity - EMS ANNEX

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
OTHER DEPARTMENTS	100	100.000000	17,193	17,193	727	727	17,920
Schedule .4 Total for EMS ANNEX	100	100.000000	17,193	17,193	727	727	17,920

Allocation Basis: DIRECT ALLOCATION TO OTHER DEPARTMENTS

Allocation Source: COST PLAN PURPOSES

**Schedule .4 - Detail Activity Allocations
For Department FACILITIES MANAGEMENT**

Activity - JUVENILE JUSTICE CENTER-JJC

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
JUVENILE COURT	104,781	54.676811	1,323,043		1,323,043	80,684	1,403,726
JUVENILE DETENTION CENTER	86,856	45.323189	1,096,708		1,096,708	66,881	1,163,589
Schedule .4 Total for JUVENILE JUSTICE CENTER-JJC	191,637	100.000000	2,419,751		2,419,751	147,564	2,567,315

Allocation Basis: USABLE SQUARE FOOTAGE OF OCCUPIED SPACE

Allocation Source: JUVENILE COURT FISCAL DIRECTOR

**Schedule .4 - Detail Activity Allocations
For Department FACILITIES MANAGEMENT**

Activity - BLDG RENTALS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CORONER	258,476	36.298017	258,476		258,476		258,476
OTHER DEPARTMENTS	453,618	63.701983	453,618		453,618		453,618
Schedule .4 Total for BLDG RENTALS	712,094	100.000000	712,094		712,094	0	712,094

Allocation Basis: EXPENSE OF BENEFITING DEPARTMENT

Allocation Source: REVIEW OF RENTAL EXPENSES

**Schedule .4 - Detail Activity Allocations
For Department FACILITIES MANAGEMENT**

Activity - DIRECT DEPT EXP

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
LCIS-INFORMATION SVCS	13,795	0.957041	13,795		13,795		13,795
DJFS-ALL#	5,960	0.413481	5,960		5,960		5,960
RECREATION CTR	268,610	18.635070	268,610		268,610		268,610
COURT OF APPEALS	218,624	15.167245	218,624		218,624		218,624
CERTIFICATE OF TITLE	5,957	0.413272	5,957		5,957		5,957
CORONER	2,500	0.173440	2,500		2,500		2,500
BOE-BRD OF ELECTIONS	605,041	41.975286	605,041		605,041		605,041
COM DEV CTR	44,106	3.059895	44,106		44,106		44,106
VETERANS SVCS	12,522	0.868725	12,522		12,522		12,522
CANINE CARE	206,552	14.329738	206,552		206,552		206,552
OTHER DEPARTMENTS	57,755	4.006807	57,755		57,755		57,755
Schedule .4 Total for DIRECT DEPT EXP	1,441,422	100.000000	1,441,422		1,441,422	0	1,441,422

Allocation Basis: EXPENSE BY BENEFITING DEPARTMENT

Allocation Source: RESEARCH OF FACILITIES DEPT PAID INVOICES

**LUCAS COUNTY, OHIO
COST ALLOCATION PLAN
2023 FOR USE IN 2025**
**Schedule .5 - Allocation Summary
For Department FACILITIES MANAGEMENT**

Receiving Department	Total	GOVMNT CTR BLDG	CORRECTN FACLTY	COURT HOUSE	FAMILY COURTS
PURCHASING/SUPPORT SVCS	30,586	30,586	0	0	0
FACILITIES MANAGEMENT	152,647	0	0	0	0
OFC OF MANAGEMENT & BUDGET	21,911	21,911	0	0	0
HUMAN RESOURCES	54,702	54,702	0	0	0
RISK MANAGEMENT	26,293	26,293	0	0	0
LCIS-INFORMATION SVCS	167,634	153,839	0	0	0
COUNTY TREASURER	82,510	82,510	0	0	0
COUNTY AUDITOR	108,314	108,314	0	0	0
DJFS-ALL#	5,960	0	0	0	0
EMERG MGMT#	36,349	0	7,519	0	0
REAL EST ASSESMNT	63,967	63,967	0	0	0
TELECOMMUNICATIONS#	4,132	4,132	0	0	0
COMMISSIONERS	73,119	73,119	0	0	0
PROSECUTOR OFFICE	239,028	0	0	188,135	0
RECREATION CTR	268,610	0	0	0	0
COURT OF APPEALS	218,624	0	0	0	0
COMMON PLEAS	796,240	0	0	796,240	0
CTF-CORRECTION TREAT FACILITY#	350,490	0	0	0	0
WORK RELEASE SPACE	104,239	0	0	0	0
ADULT PROBATION	55,629	0	0	55,629	0
REGIONAL COURT SERVICES	274,437	0	0	0	0
DOMESTIC RELATIONS COURT	167,266	0	0	0	167,266
DOMEST REL CLK SPACE	24,147	0	0	0	24,147
JUVENILE COURT	1,403,726	0	0	0	0
JUVENILE DETENTION CENTER	1,163,589	0	0	0	0
YOUTH TREATMENT CENTER#	434,337	0	0	0	0
CLERK OF COURTS	123,886	0	0	123,886	0
CERTIFICATE OF TITLE	5,957	0	0	0	0
CORONER	260,976	0	0	0	0
BOE-BRD OF ELECTIONS	672,428	0	0	0	0
SHERIFF	115,780	0	85,878	29,902	0
SHERIFF CORREC CNTR/JAIL	1,701,885	0	1,701,885	0	0
RECORDER	116,690	116,690	0	0	0
COM DEV CTR	44,106	0	0	0	0
VETERANS SVCS	12,522	0	0	0	0
CANINE CARE	206,552	0	0	0	0
GSB- GUARDIANSHIP SVC BRD#	40,378	40,378	0	0	0
RCOG-911 FUND#	66,457	0	0	0	0
EMS-EMER MEDICAL SVCS#	9,141	0	0	0	0
COUNTYWIDE COMMUNICATIONS#	6,916	0	0	0	0
OTHER DEPARTMENTS	2,630,940	421,865	145,514	914,179	488,439
Direct Bill	0	0	0	0	0
Total	12,343,098	1,198,305	1,940,795	2,107,971	679,852

**LUCAS COUNTY, OHIO
COST ALLOCATION PLAN
2023 FOR USE IN 2025**

LUCAS COUNTY, OHIO 2023-
110360.01.01
2023 Version 1.0013

**Schedule .5 - Allocation Summary
For Department FACILITIES MANAGEMENT**

Receiving Department	YTH TREAT CTR	CORR TREAT FAC	COURT SERVICES	WORK RELEASE	1819 CANTON ST
PURCHASING/SUPPORT SVCS	0	0	0	0	0
FACILITIES MANAGEMENT	0	0	0	0	46,672
OFC OF MANAGEMENT & BUDGET	0	0	0	0	0
HUMAN RESOURCES	0	0	0	0	0
RISK MANAGEMENT	0	0	0	0	0
LCIS-INFORMATION SVCS	0	0	0	0	0
COUNTY TREASURER	0	0	0	0	0
COUNTY AUDITOR	0	0	0	0	0
DJFS-ALL#	0	0	0	0	0
EMERG MGMT#	0	0	0	0	0
REAL EST ASSESMNT	0	0	0	0	0
TELECOMMUNICATIONS#	0	0	0	0	0
COMMISSIONERS	0	0	0	0	0
PROSECUTOR OFFICE	0	0	0	0	0
RECREATION CTR	0	0	0	0	0
COURT OF APPEALS	0	0	0	0	0
COMMON PLEAS	0	0	0	0	0
CTF-CORRECTION TREAT FACILITY#	0	350,490	0	0	0
WORK RELEASE SPACE	0	0	0	104,239	0
ADULT PROBATION	0	0	0	0	0
REGIONAL COURT SERVICES	0	0	274,437	0	0
DOMESTIC RELATIONS COURT	0	0	0	0	0
DOMEST REL CLK SPACE	0	0	0	0	0
JUVENILE COURT	0	0	0	0	0
JUVENILE DETENTION CENTER	0	0	0	0	0
YOUTH TREATMENT CENTER#	434,337	0	0	0	0
CLERK OF COURTS	0	0	0	0	0
CERTIFICATE OF TITLE	0	0	0	0	0
CORONER	0	0	0	0	0
BOE-BRD OF ELECTIONS	0	0	0	0	64,293
SHERIFF	0	0	0	0	0
SHERIFF CORREC CNTR/JAIL	0	0	0	0	0
RECORDER	0	0	0	0	0
COM DEV CTR	0	0	0	0	0
VETERANS SVCS	0	0	0	0	0
CANINE CARE	0	0	0	0	0
GSB- GUARDIANSHIP SVC BRD#	0	0	0	0	0
RCOG-911 FUND#	0	0	0	0	0
EMS-EMER MEDICAL SVCS#	0	0	0	0	0
COUNTYWIDE COMMUNICATIONS#	0	0	0	0	0
OTHER DEPARTMENTS	0	0	0	0	0
Direct Bill	0	0	0	0	0
Total	434,337	350,490	274,437	104,239	110,966

**LUCAS COUNTY, OHIO
COST ALLOCATION PLAN
2023 FOR USE IN 2025**

LUCAS COUNTY, OHIO 2023-
110360.01.01
2023 Version 1.0013

**Schedule .5 - Allocation Summary
For Department FACILITIES MANAGEMENT**

Receiving Department	1301 WASHINGTON FAC BLDG-FOB	701 ANNEX BLDG- OC711	2144 MONROE BLD- EMS	EMS ANNEX	JUVENILE JUSTICE CENTER-JJC
PURCHASING/SUPPORT SVCS	0	0	0	0	0
FACILITIES MANAGEMENT	105,975	0	0	0	0
OFC OF MANAGEMENT & BUDGET	0	0	0	0	0
HUMAN RESOURCES	0	0	0	0	0
RISK MANAGEMENT	0	0	0	0	0
LCIS-INFORMATION SVCS	0	0	0	0	0
COUNTY TREASURER	0	0	0	0	0
COUNTY AUDITOR	0	0	0	0	0
DJFS-ALL#	0	0	0	0	0
EMERG MGMT#	0	0	28,830	0	0
REAL EST ASSESMNT	0	0	0	0	0
TELECOMMUNICATIONS#	0	0	0	0	0
COMMISSIONERS	0	0	0	0	0
PROSECUTOR OFFICE	0	50,893	0	0	0
RECREATION CTR	0	0	0	0	0
COURT OF APPEALS	0	0	0	0	0
COMMON PLEAS	0	0	0	0	0
CTF-CORRECTION TREAT FACILITY#	0	0	0	0	0
WORK RELEASE SPACE	0	0	0	0	0
ADULT PROBATION	0	0	0	0	0
REGIONAL COURT SERVICES	0	0	0	0	0
DOMESTIC RELATIONS COURT	0	0	0	0	0
DOMEST REL CLK SPACE	0	0	0	0	0
JUVENILE COURT	0	0	0	0	1,403,726
JUVENILE DETENTION CENTER	0	0	0	0	1,163,589
YOUTH TREATMENT CENTER#	0	0	0	0	0
CLERK OF COURTS	0	0	0	0	0
CERTIFICATE OF TITLE	0	0	0	0	0
CORONER	0	0	0	0	0
BOE-BRD OF ELECTIONS	3,094	0	0	0	0
SHERIFF	0	0	0	0	0
SHERIFF CORREC CNTR/JAIL	0	0	0	0	0
RECORDER	0	0	0	0	0
COM DEV CTR	0	0	0	0	0
VETERANS SVCS	0	0	0	0	0
CANINE CARE	0	0	0	0	0
GSB- GUARDIANSHIP SVC BRD#	0	0	0	0	0
RCOG-911 FUND#	0	0	66,457	0	0
EMS-EMER MEDICAL SVCS#	0	0	9,141	0	0
COUNTYWIDE COMMUNICATIONS#	0	0	6,916	0	0
OTHER DEPARTMENTS	0	131,650	0	17,920	0
Direct Bill	0	0	0	0	0
Total	109,069	182,543	111,343	17,920	2,567,315

**Schedule .5 - Allocation Summary
For Department FACILITIES MANAGEMENT**

Receiving Department	BLDG RENTALS	DIRECT DEPT EXP
PURCHASING/SUPPORT SVCS	0	0
FACILITIES MANAGEMENT	0	0
OFC OF MANAGEMENT & BUDGET	0	0
HUMAN RESOURCES	0	0
RISK MANAGEMENT	0	0
LCIS-INFORMATION SVCS	0	13,795
COUNTY TREASURER	0	0
COUNTY AUDITOR	0	0
DJFS-ALL#	0	5,960
EMERG MGMT#	0	0
REAL EST ASSESMNT	0	0
TELECOMMUNICATIONS#	0	0
COMMISSIONERS	0	0
PROSECUTOR OFFICE	0	0
RECREATION CTR	0	268,610
COURT OF APPEALS	0	218,624
COMMON PLEAS	0	0
CTF-CORRECTION TREAT FACILITY#	0	0
WORK RELEASE SPACE	0	0
ADULT PROBATION	0	0
REGIONAL COURT SERVICES	0	0
DOMESTIC RELATIONS COURT	0	0
DOMEST REL CLK SPACE	0	0
JUVENILE COURT	0	0
JUVENILE DETENTION CENTER	0	0
YOUTH TREATMENT CENTER#	0	0
CLERK OF COURTS	0	0
CERTIFICATE OF TITLE	0	5,957
CORONER	258,476	2,500
BOE-BRD OF ELECTIONS	0	605,041
SHERIFF	0	0
SHERIFF CORREC CNTR/JAIL	0	0
RECORDER	0	0
COM DEV CTR	0	44,106
VETERANS SVCS	0	12,522
CANINE CARE	0	206,552
GSB- GUARDIANSHIP SVC BRD#	0	0
RCOG-911 FUND#	0	0
EMS-EMER MEDICAL SVCS#	0	0
COUNTYWIDE COMMUNICATIONS#	0	0
OTHER DEPARTMENTS	453,618	57,755
Direct Bill	0	0
Total	712,094	1,441,422

**LUCAS COUNTY, OHIO
COST ALLOCATION PLAN
2023 FOR USE IN 2025**
**Schedule .1 - Nature and Extent of Services
For Department COUNTY ADMINISTRATOR**

The County Administrator, appointed by the Board of Commissioners, is the Chief Executive Officer of the County, responsible for the administration of All County departments. The functions of the Administrative Office for plan purposes considered allowable and their allocation basis are as follows:

- **County Administration** - relates to overall support and guidance to All County departments. In addition, the County Administrative Office provides information, options, and opinions to the Board of Commissioners, and receives policy instructions from them on County matters. This includes intergovernmental relations which encompass all activities associated with representing the County's interests on legislative matters, and the establishment of relations and working cooperatively with other units and levels of government. Communications, which includes internal and external outreach activities intended to support Board and County Administrative Office communication priorities and initiatives. Services include distributing traditional and social media content, developing and publishing web content, designing and printing hard copy materials, planning and coordinating outreach events and maintaining standards for graphics and logo usage. Costs are allocated to all operations based on departmental headcounts.
- **Contract Administration** - costs associated with contract approval and administration have been allocated based on the number of purchase orders by departments.
- **General Government** - This function relates to expenses unallowable to cost plan purposes.

This department receives allocations from other service departments. These incoming costs are then reallocated to designated recipient plan departments, which completes the allocation of all service department charges.

Ref.: OMB 2 CFR Part 200

**LUCAS COUNTY, OHIO
COST ALLOCATION PLAN
2023 FOR USE IN 2025**
**Schedule .2 - Costs To Be Allocated
For Department COUNTY ADMINISTRATOR**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,293,898			1,293,898
Deductions:				
KITCHEN/FOOD-630015	-171			
RENT-640012	-772			
PUBLIC INFO-660003	-1,500			
Total Deductions:	-2,443			-2,443
Inbound Costs:				
PROFESSIONAL SERVICES	2,051	0	2,051	
PURCHASING/SUPPORT SVCS	1,174	574	1,748	
COUNTY ADMINISTRATOR		1,658	1,658	
OFC OF MANAGEMENT & BUDGET		622	622	
HUMAN RESOURCES		38,934	38,934	
HEALTH & W/C		156,681	156,681	
SYSTEM SOLUTIONS		1,549	1,549	
LCIS-INFORMATION SVCS		8,538	8,538	
COUNTY TREASURER		2,236	2,236	
COUNTY AUDITOR		4,418	4,418	
Total Allocated Additions:	3,224	215,210	218,434	218,434
Total To Be Allocated:	1,294,679	215,210		1,509,889

**LUCAS COUNTY, OHIO
COST ALLOCATION PLAN
2023 FOR USE IN 2025**
**Schedule .3 - Costs Allocated By Activity
For Department COUNTY ADMINISTRATOR**

	Total	G&A	COUNTY ADMIN	CONTRACT ADMIN	TRANSFER**
Wages & Benefits					
SALARIES & WAGES	989,232	0	281,395	135,718	0
FRINGE BENEFITS	148,144	0	42,147	20,325	0
Other Expense & Cost					
ALLOWANCES MILEAGE-530003	81	0	23	11	0
CONTRACT SVCS-610002	14,681	0	4,177	2,014	0
BLDG SVC-610010	0	0	0	0	0
PROFESSIONAL SVCS-610019	85,000	0	0	0	0
...Transf to HR	0	0	0	0	0
...Transf to Purchasing	0	0	0	0	0
PARKING-6100028	7,916	0	2,252	1,086	0
SUPPLIES-630006	6,589	0	1,875	904	0
OFFICE SUPPLIES-630007	239	0	68	33	0
EQUIP PARTS-630011	0	0	0	0	0
POSTAGE-630013	7	0	2	1	0
*KITCHEN/FOOD-630015	171	0	0	0	0
ADVERTISING & PRINTING	275	0	78	38	0
COPYING-640007	0	0	0	0	0
*RENT-640012	772	0	0	0	0
TELECOMMUNICATIONS-640018	11,564	0	3,290	1,587	0
CELL PHONES-640020	0	0	0	0	0
TRAINING-640024	417	0	119	57	0
CONFERENCES-640025	1,607	0	457	220	0
*PUBLIC INFO-660003	1,500	0	0	0	0
DUES & SUBSCRIPTIONS-640027	17,111	0	4,868	2,348	0
EQUIPMENT-670001	6,534	0	1,859	896	0
SOFTWARE LICENSE-670005	2,058	0	586	282	0
Departmental Total					
Expenditures Per Financial Statement	1,293,898				
Deductions					
*Total Disallowed Costs	(2,443)	0	0	0	0
Functional Cost					
	1,291,455	0	343,196	165,520	0
Allocation Step 1					
Inbound - All Others	3,224	0	917	442	0
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	(784,604)	0	0	0	0
1st Allocation	510,076	0	344,113	165,962	0
Allocation Step 2					
Inbound - All Others	215,210	0	61,227	29,527	0
Unallocated Costs	(124,456)	0	0	0	0
2nd Allocation	90,754	0	61,227	29,527	0
Total For COUNTY ADMINISTRATOR					
Schedule .3 Total	600,830	0	405,340	195,489	0

**LUCAS COUNTY, OHIO
COST ALLOCATION PLAN
2023 FOR USE IN 2025**
**Schedule .3 - Costs Allocated By Activity
For Department COUNTY ADMINISTRATOR**

GENERAL GOVT**

Wages & Benefits
- - - - -
SALARIES & WAGES 572,119
FRINGE BENEFITS 85,672

Other Expense & Cost
- - - - -
ALLOWANCES MILEAGE-530003 47
CONTRACT SVCS-610002 8,490
BLDG SVC-610010 0
PROFESSIONAL SVCS-610019 85,000
...Transf to HR 0
...Transf to Purchasing 0
PARKING-6100028 4,578
SUPPLIES-630006 3,810
OFFICE SUPPLIES-630007 138
EQUIP PARTS-630011 0
POSTAGE-630013 4
*KITCHEN/FOOD-630015 0
ADVERTISING & PRINTING 159
COPYING-640007 0
*RENT-640012 0
TELECOMMUNICATIONS-640018 6,687
CELL PHONES-640020 0
TRAINING-640024 241
CONFERENCES-640025 930
*PUBLIC INFO-660003 0
DUES & SUBSCRIPTIONS-640027 9,895
EQUIPMENT-670001 3,779
SOFTWARE LICENSE-670005 1,190

Departmental Total
- - - - -
Expenditures Per Financial Statement

Deductions
- - - - -
***Total Disallowed Costs** 0

Functional Cost 782,739

Allocation Step 1
- - - - -
Inbound - All Others 1,865
Reallocate Admin Costs 0
Unallocated Costs (784,604)
1st Allocation 0

Allocation Step 2
- - - - -
Inbound - All Others 124,456
Unallocated Costs (124,456)
2nd Allocation 0

Total For COUNTY ADMINISTRATOR
- - - - -
Schedule .3 Total 0

**Schedule .4 - Detail Activity Allocations
For Department COUNTY ADMINISTRATOR**

Activity - COUNTY ADMIN

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
PURCHASING/SUPPORT SVCS	6.50	0.202618	697		697		697
FACILITIES MANAGEMENT	62.80	1.957606	6,736		6,736		6,736
COUNTY ADMINISTRATOR	11.55	0.360037	1,239		1,239		1,239
OFC OF MANAGEMENT & BUDGET	4.20	0.130923	451		451	82	533
HUMAN RESOURCES	10.05	0.313279	1,078		1,078	197	1,275
RISK MANAGEMENT	1.00	0.031172	107		107	20	127
HEALTH & W/C	6.30	0.196384	676		676	123	799
SYSTEM SOLUTIONS	3.00	0.093516	322		322	59	380
LCIS-INFORMATION SVCS	27.00	0.841646	2,896		2,896	529	3,425
COUNTY TREASURER	13.70	0.427057	1,470		1,470	268	1,738
COUNTY AUDITOR	22.00	0.685786	2,360		2,360	431	2,791
DJFS-ALL#	391.75	12.211667	42,022		42,022	7,673	49,695
CHILDREN SVCS#	378.15	11.787718	40,563		40,563	7,404	47,967
EMERG MGMT#	6.00	0.187032	644		644	117	761
RECLAIM OHIO	2.50	0.077930	268		268	49	317
WORK DEV-WDA#	14.35	0.447319	1,539		1,539	281	1,820
ECONOMIC DEV#	4.25	0.132481	456		456	83	539
REAL EST ASSESSMENT	38.05	1.186097	4,082		4,082	745	4,826
SOLID WASTE#	10.00	0.311721	1,073		1,073	196	1,268
HEALTH FUND	130.75	4.075748	14,025		14,025	2,560	16,585
DETAC TREAS	8.90	0.277431	955		955	174	1,129
DETAC PROSEC	7.50	0.233791	805		805	147	951
TELECOMMUNICATIONS#	1.50	0.046758	161		161	29	190
COMMISSIONERS	7.00	0.218204	751		751	137	888
PROSECUTOR OFFICE	77.50	2.415835	8,313		8,313	1,517	9,831
PROSECUTOR-FG	8.60	0.268080	922		922	168	1,091
HOTEL LODGING TAX#	1.00	0.031172	107		107	20	127
MEDICAL CORRECT CENTER	15.45	0.481608	1,657		1,657	302	1,960
COMMON PLEAS	84.55	2.635599	9,069		9,069	1,655	10,725
COMMON PLEAS-FG	0.20	0.006234	21		21	4	25
COMMON PLEAS-SG	3.60	0.112219	386		386	70	457
COMMON PLEAS-NGF	47.55	1.482232	5,101		5,101	931	6,032
INTEGRATED JUSTICE SYSTEM	8.00	0.249377	858		858	157	1,015
CTF-CORRECTION TREAT FACILITY#	56.45	1.759663	6,055		6,055	1,105	7,160
ADULT PROBATION	39.55	1.232855	4,242		4,242	774	5,017
REGIONAL COURT SERVICES	44.50	1.387157	4,773		4,773	871	5,645
DOMESTIC RELATIONS COURT	38.25	1.192332	4,103		4,103	749	4,852
JUVENILE COURT	88.95	2.772756	9,541		9,541	1,742	11,283
JUVENILE COURT-FG	13.70	0.427057	1,470		1,470	268	1,738
JUVENILE COURT-SG	0.75	0.023379	80		80	15	95
JUVENILE DETENTION CENTER	46.10	1.437032	4,945		4,945	903	5,848
YOUTH TREATMENT CENTER#	35.30	1.100374	3,787		3,787	691	4,478
CLERK OF COURTS	35.75	1.114401	3,835		3,835	700	4,535
CERTIFICATE OF TITLE	31.75	0.989713	3,406		3,406	622	4,027
CORONER	21.80	0.679551	2,338		2,338	427	2,765
MUNI COURTS	19.00	0.592269	2,038		2,038	372	2,410
PROBATE COURT	38.40	1.197007	4,119		4,119	752	4,871
BOE-BRD OF ELECTIONS	35.50	1.106608	3,808		3,808	695	4,503
SHERIFF	116.10	3.619077	12,454		12,454	2,273	14,727
SHERIFF-FG	0.50	0.015586	54		54	10	63
SHERIFF-SG	1.00	0.031172	107		107	20	127
SHERIFF-NGF	44.95	1.401185	4,822		4,822	880	5,702

**Schedule .4 - Detail Activity Allocations
For Department COUNTY ADMINISTRATOR**

Activity - COUNTY ADMIN

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
SHERIFF CORREC CNTR/JAIL	270.30	8.425810	28,994		28,994	5,292	34,287
RECODER	9.40	0.293017	1,008		1,008	184	1,192
RECODER-NGF	4.00	0.124688	429		429	78	507
BLDG REGS#	13.00	0.405237	1,394		1,394	255	1,649
VETERANS SVCS	12.50	0.389651	1,341		1,341	245	1,586
ENGINEER-GF	3.00	0.093516	322		322	59	380
MVGT FUNDS	60.05	1.871883	6,441		6,441	1,176	7,617
CANINE CARE	33.00	1.028678	3,540		3,540	646	4,186
MHRSB - MENTAL HEALTH	20.00	0.623441	2,145		2,145	392	2,537
SOIL & WATER	6.00	0.187032	644		644	117	761
SANITARY ENGINEER#	44.20	1.377805	4,741		4,741	865	5,607
WASTE WTR TREAT#	23.00	0.716958	2,467		2,467	450	2,917
DITCH MTCE	8.95	0.278990	960		960	175	1,135
BOARD OF DD	308.60	9.619701	33,103		33,103	6,042	39,145
ORLANDER PARK	12.00	0.374065	1,287		1,287	235	1,522
RCOG-911 FUND#	156.00	4.862843	16,734		16,734	3,054	19,788
EMS-EMER MEDICAL SVCS#	10.00	0.311721	1,073		1,073	196	1,268
FELONY DIVERSION GRANT#	18.15	0.565773	1,947		1,947	355	2,302
COUNTYWIDE COMMUNICATIONS#	3.00	0.093516	322		322	59	380
CORONER LAB	0.20	0.006234	21		21	4	25
CENTRAL SUPPLY	1.00	0.031172	107		107	20	127
FAMILY & CHILDREN COUNCIL#	32.15	1.002182	3,449		3,449	629	4,078
CENTRALIZED RECORDS	2.25	0.070137	241		241	44	285
LAW LIBRARY-NON GF#	3.00	0.093516	322		322	59	380
OTHER DEPARTMENTS	30.70	0.956983	3,293		3,293	601	3,894
Schedule .4 Total for COUNTY ADMIN	3,208.00	100.000000	344,113		344,113	61,227	405,340

Allocation Basis: EMPLOYEE HEADCOUNT

Allocation Source: COUNTY AUDITOR'S PAYROLL RECORDS

**Schedule .4 - Detail Activity Allocations
For Department COUNTY ADMINISTRATOR**

Activity - CONTRACT ADMIN

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
PROFESSIONAL SERVICES	2	0.004552	8		8		8
PURCHASING/SUPPORT SVCS	82	0.186644	310		310		310
FACILITIES MANAGEMENT	938	2.135021	3,543		3,543		3,543
COUNTY ADMINISTRATOR	111	0.252652	419		419		419
OFC OF MANAGEMENT & BUDGET	58	0.132016	219		219	40	259
HUMAN RESOURCES	231	0.525789	873		873	159	1,032
RISK MANAGEMENT	88	0.200300	332		332	61	393
HEALTH & W/C	116	0.264032	438		438	80	518
SYSTEM SOLUTIONS	22	0.050075	83		83	15	98
LCIS-INFORMATION SVCS	162	0.368735	612		612	112	724
COUNTY TREASURER	159	0.361906	601		601	110	710
COUNTY AUDITOR	152	0.345974	574		574	105	679
DJFS-ALL#	1,678	3.819365	6,339		6,339	1,158	7,496
CHILDREN SVCS#	9,374	21.336552	35,411		35,411	6,469	41,880
EMERG MGMT#	137	0.311831	518		518	94	612
RECLAIM OHIO	96	0.218510	363		363	66	429
PUBLIC DEFENDER	28	0.063732	106		106	19	125
WORK DEV-WDA#	529	1.204079	1,998		1,998	365	2,363
ECONOMIC DEV#	102	0.232166	385		385	70	456
REAL EST ASSESMNT	369	0.839896	1,394		1,394	255	1,648
SOLID WASTE#	262	0.596349	990		990	181	1,170
HEALTH FUND	1,705	3.880821	6,441		6,441	1,176	7,617
DETAC TREAS	91	0.207129	344		344	63	407
DETAC PROSEC	102	0.232166	385		385	70	456
TELECOMMUNICATIONS#	102	0.232166	385		385	70	456
COMMISSIONERS	86	0.195748	325		325	59	384
PROSECUTOR OFFICE	12	0.027314	45		45	8	54
PROSECUTOR-FG	9	0.020485	34		34	6	40
PROSECUTOR-MG	21	0.047799	79		79	14	94
PROSECUTOR-NGF	231	0.525789	873		873	159	1,032
PLANNING COMMISSION	1	0.002276	4		4	1	4
HOTEL LODGING TAX#	14	0.031866	53		53	10	63
MEDICAL CORRECT CENTER	168	0.382392	635		635	116	751
COURT OF APPEALS	248	0.564483	937		937	171	1,108
COMMON PLEAS	725	1.650203	2,739		2,739	500	3,239
COMMON PLEAS-SG	339	0.771612	1,281		1,281	234	1,514
COMMON PLEAS-NGF	205	0.466609	774		774	141	916
INTEGRATED JUSTICE SYSTEM	41	0.093322	155		155	28	183
CTF-CORRECTION TREAT FACILITY#	486	1.106205	1,836		1,836	335	2,171
ADULT PROBATION	86	0.195748	325		325	59	384
REGIONAL COURT SERVICES	458	1.042473	1,730		1,730	316	2,046
DOMESTIC RELATIONS COURT	419	0.953703	1,583		1,583	289	1,872
DOMESTIC RELATIONS COURT-NGF	24	0.054627	91		91	17	107
JUVENILE COURT	826	1.880093	3,120		3,120	570	3,690
JUVENILE COURT-FG	203	0.462057	767		767	140	907
JUVENILE COURT-SG	88	0.200300	332		332	61	393
JUVENILE COURT-NGF	151	0.343697	570		570	104	675
JUVENILE DETENTION CENTER	309	0.703328	1,167		1,167	213	1,380
YOUTH TREATMENT CENTER#	321	0.730641	1,213		1,213	221	1,434
CLERK OF COURTS	464	1.056130	1,753		1,753	320	2,073
CLERK OF COURTS-NGF	37	0.084217	140		140	26	165
CERTIFICATE OF TITLE	840	1.911959	3,173		3,173	579	3,753

**Schedule .4 - Detail Activity Allocations
For Department COUNTY ADMINISTRATOR**

Activity - CONTRACT ADMIN

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CORONER	1	0.002276	4		4	1	4
MUNI COURTS	12	0.027314	45		45	8	54
PROBATE COURT	63	0.143397	238		238	43	281
PROBATE COURT-MG	10	0.022761	38		38	7	45
PROBATE COURT-NGF	215	0.489370	812		812	148	960
BOE-BRD OF ELECTIONS	509	1.158556	1,923		1,923	351	2,274
BOE-BRD OF ELECTIONS-FG	5	0.011381	19		19	3	22
BOE-BRD OF ELECTIONS-SG	27	0.061456	102		102	19	121
SHERIFF	1,333	3.034097	5,035		5,035	920	5,955
SHERIFF-FG	115	0.261756	434		434	79	514
SHERIFF-MG	68	0.154778	257		257	47	304
SHERIFF-NGF	118	0.268585	446		446	81	527
SHERIFF CORREC CNTR/JAIL	802	1.825465	3,030		3,030	553	3,583
RECORDER	133	0.302727	502		502	92	594
RECORDER-NGF	102	0.232166	385		385	70	456
BLDG REGS#	148	0.336869	559		559	102	661
VETERANS SVCS	466	1.060682	1,760		1,760	321	2,082
ENGINEER-GF	12	0.027314	45		45	8	54
MVGT FUNDS	1,694	3.855784	6,399		6,399	1,169	7,568
CANINE CARE	519	1.181317	1,961		1,961	358	2,319
CANINE CARE-MG	52	0.118359	196		196	36	232
MHRSB - MENTAL HEALTH	1,121	2.551555	4,235		4,235	773	5,008
GSB- GUARDIANSHIP SVC BRD#	180	0.409705	680		680	124	804
SOIL & WATER	24	0.054627	91		91	17	107
SANITARY ENGINEER#	1,288	2.931670	4,865		4,865	889	5,754
WATER OPERATION#	434	0.987845	1,639		1,639	299	1,939
WASTE WTR TREAT#	1,159	2.638048	4,378		4,378	800	5,178
SEWER FUNDS#	1,078	2.453681	4,072		4,072	744	4,816
DITCH MTCE	195	0.443848	737		737	134	871
BOARD OF DD	3,609	8.214595	13,633		13,633	2,490	16,123
ORLANDER PARK	743	1.691173	2,807		2,807	513	3,319
RCOG-911 FUND#	436	0.992398	1,647		1,647	301	1,948
EMS-EMER MEDICAL SVCS#	784	1.784495	2,962		2,962	541	3,502
EMS-FG	1	0.002276	4		4	1	4
EMS-SG	1	0.002276	4		4	1	4
FELONY DIVERSION GRANT#	62	0.141121	234		234	43	277
SENIOR CENTER	3	0.006828	11		11	2	13
COUNTYWIDE COMMUNICATIONS#	101	0.229890	382		382	70	451
CORONER LAB	450	1.024264	1,700		1,700	310	2,010
CENTRAL SUPPLY	43	0.097874	162		162	30	192
FAMILY & CHILDREN COUNCIL#	1,125	2.560659	4,250		4,250	776	5,026
CENTRALIZED RECORDS	36	0.081941	136		136	25	161
LAW LIBRARY-NON GF#	118	0.268585	446		446	81	527
LEPC-LOCAL EMERG. PLAN COMM	23	0.052351	87		87	16	103
OTHER DEPARTMENTS	1,008	2.294351	3,808		3,808	695	4,503
Schedule .4 Total for CONTRACT ADMIN	43,934	100.000000	165,962		165,962	29,527	195,489

Allocation Basis: NUMBER OF PURCHASE ORDERS PROCESSED BY DEPARTMENT

Allocation Source: DATA PROCESSING REPORT

**LUCAS COUNTY, OHIO
COST ALLOCATION PLAN
2023 FOR USE IN 2025**

LUCAS COUNTY, OHIO 2023-
110360.01.01
2023 Version 1.0013

**Schedule .5 - Allocation Summary
For Department COUNTY ADMINISTRATOR**

Receiving Department	Total	COUNTY ADMIN	CONTRACT ADMIN
PROFESSIONAL SERVICES	8	0	8
PURCHASING/SUPPORT SVCS	1,007	697	310
FACILITIES MANAGEMENT	10,280	6,736	3,543
COUNTY ADMINISTRATOR	1,658	1,239	419
OFC OF MANAGEMENT & BUDGET	792	533	259
HUMAN RESOURCES	2,307	1,275	1,032
RISK MANAGEMENT	520	127	393
HEALTH & W/C	1,317	799	518
SYSTEM SOLUTIONS	479	380	98
LCIS-INFORMATION SVCS	4,149	3,425	724
COUNTY TREASURER	2,448	1,738	710
COUNTY AUDITOR	3,470	2,791	679
DJFS-ALL#	57,191	49,695	7,496
CHILDREN SVCS#	89,847	47,967	41,880
EMERG MGMT#	1,373	761	612
RECLAIM OHIO	746	317	429
PUBLIC DEFENDER	125	0	125
WORK DEV-WDA#	4,183	1,820	2,363
ECONOMIC DEV#	995	539	456
REAL EST ASSESSMENT	6,475	4,826	1,648
SOLID WASTE#	2,439	1,268	1,170
HEALTH FUND	24,202	16,585	7,617
DETAC TREAS	1,535	1,129	407
DETAC PROSEC	1,407	951	456
TELECOMMUNICATIONS#	646	190	456
COMMISSIONERS	1,272	888	384
PROSECUTOR OFFICE	9,884	9,831	54
PROSECUTOR-FG	1,131	1,091	40
PROSECUTOR-MG	94	0	94
PROSECUTOR-NGF	1,032	0	1,032
PLANNING COMMISSION	4	0	4
HOTEL LODGING TAX#	189	127	63
MEDICAL CORRECT CENTER	2,710	1,960	751
COURT OF APPEALS	1,108	0	1,108
COMMON PLEAS	13,964	10,725	3,239
COMMON PLEAS-FG	25	25	0
COMMON PLEAS-SG	1,971	457	1,514
COMMON PLEAS-NGF	6,947	6,032	916
INTEGRATED JUSTICE SYSTEM	1,198	1,015	183
CTF-CORRECTION TREAT FACILITY#	9,332	7,160	2,171
ADULT PROBATION	5,401	5,017	384
REGIONAL COURT SERVICES	7,691	5,645	2,046
DOMESTIC RELATIONS COURT	6,724	4,852	1,872
DOMESTIC RELATIONS COURT-NGF	107	0	107
JUVENILE COURT	14,973	11,283	3,690
JUVENILE COURT-FG	2,645	1,738	907
JUVENILE COURT-SG	488	95	393
JUVENILE COURT-NGF	675	0	675
JUVENILE DETENTION CENTER	7,228	5,848	1,380
YOUTH TREATMENT CENTER#	5,912	4,478	1,434
CLERK OF COURTS	6,608	4,535	2,073
CLERK OF COURTS-NGF	165	0	165

**LUCAS COUNTY, OHIO
COST ALLOCATION PLAN
2023 FOR USE IN 2025**

LUCAS COUNTY, OHIO 2023-
110360.01.01
2023 Version 1.0013

**Schedule .5 - Allocation Summary
For Department COUNTY ADMINISTRATOR**

Receiving Department	Total	COUNTY ADMIN	CONTRACT ADMIN
CERTIFICATE OF TITLE	7,780	4,027	3,753
CORONER	2,770	2,765	4
MUNI COURTS	2,464	2,410	54
PROBATE COURT	5,152	4,871	281
PROBATE COURT-MG	45	0	45
PROBATE COURT-NGF	960	0	960
BOE-BRD OF ELECTIONS	6,777	4,503	2,274
BOE-BRD OF ELECTIONS-FG	22	0	22
BOE-BRD OF ELECTIONS-SG	121	0	121
SHERIFF	20,682	14,727	5,955
SHERIFF-FG	577	63	514
SHERIFF-SG	127	127	0
SHERIFF-MG	304	0	304
SHERIFF-NGF	6,229	5,702	527
SHERIFF CORREC CNTR/JAIL	37,869	34,287	3,583
RECORDER	1,786	1,192	594
RECORDER-NGF	963	507	456
BLDG REGS#	2,310	1,649	661
VETERANS SVCS	3,667	1,586	2,082
ENGINEER-GF	434	380	54
MVGT FUNDS	15,185	7,617	7,568
CANINE CARE	6,504	4,186	2,319
CANINE CARE-MG	232	0	232
MHRSB - MENTAL HEALTH	7,545	2,537	5,008
GSB- GUARDIANSHIP SVC BRD#	804	0	804
SOIL & WATER	868	761	107
SANITARY ENGINEER#	11,361	5,607	5,754
WATER OPERATION#	1,939	0	1,939
WASTE WTR TREAT#	8,095	2,917	5,178
SEWER FUNDS#	4,816	0	4,816
DITCH MTCE	2,006	1,135	871
BOARD OF DD	55,268	39,145	16,123
ORLANDER PARK	4,841	1,522	3,319
RCOG-911 FUND#	21,736	19,788	1,948
EMS-EMER MEDICAL SVCS#	4,771	1,268	3,502
EMS-FG	4	0	4
EMS-SG	4	0	4
FELONY DIVERSION GRANT#	2,579	2,302	277
SENIOR CENTER	13	0	13
COUNTYWIDE COMMUNICATIONS#	832	380	451
CORONER LAB	2,036	25	2,010
CENTRAL SUPPLY	319	127	192
FAMILY & CHILDREN COUNCIL#	9,104	4,078	5,026
CENTRALIZED RECORDS	446	285	161
LAW LIBRARY-NON GF#	908	380	527
LEPC-LOCAL EMERG. PLAN COMM	103	0	103
OTHER DEPARTMENTS	8,397	3,894	4,503
Direct Bill	0	0	0
Total	600,830	405,340	195,489

**LUCAS COUNTY, OHIO
COST ALLOCATION PLAN
2023 FOR USE IN 2025
Schedule .1 - Nature and Extent of Services
For Department OFC OF MANAGEMENT & BUDGET**

The Office of Management & Budget provides effective fiscal leadership and stewardship of County financial resources, partnering with departments and elected officials to manage funds, enhance business processes and make strategic financial decisions. The office is responsible for the development and review of all budgets, recording accounting information in conjunction with the Auditor's Office in the General Ledger, and maintaining the integrity of the general ledger system. Centralized budgeting, independent analysis and evaluation of resource allocation issues, operational issues, administration of debt structures, economic analysis, enterprise fund budgeting, and cash forecasting are among the many duties of this office.

The functions allowable for plan purposes and their allocation bases are as follows:

- **Budget and Finance Activity** - allocated based on dollar amount of expenses by department.

This department receives allocations from other service departments. These incoming costs are then reallocated to designated recipient plan departments, which completes the allocation of all service department charges.

Ref.: OMB 2 CFR Part 200

**LUCAS COUNTY, OHIO
COST ALLOCATION PLAN
2023 FOR USE IN 2025**
**Schedule .2 - Costs To Be Allocated
For Department OFC OF MANAGEMENT & BUDGET**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	377,424			377,424
Inbound Costs:				
PROFESSIONAL SERVICES	69	0	69	
PURCHASING/SUPPORT SVCS	613	300	913	
FACILITIES MANAGEMENT	21,847	64	21,911	
COUNTY ADMINISTRATOR	670	122	792	
OFC OF MANAGEMENT & BUDGET		247	247	
HUMAN RESOURCES		14,158	14,158	
HEALTH & W/C		49,353	49,353	
SYSTEM SOLUTIONS		563	563	
LCIS-INFORMATION SVCS		86,924	86,924	
COUNTY TREASURER		979	979	
COUNTY AUDITOR		1,952	1,952	
Total Allocated Additions:	23,199	154,661	177,860	177,860
Total To Be Allocated:	400,623	154,661		555,284

**Schedule .3 - Costs Allocated By Activity
For Department OFC OF MANAGEMENT & BUDGET**

	Total	G&A	BUDGET ACTIVITY	GENERAL GOVT**
Wages & Benefits				
SALARIES & WAGES	313,780	0	313,780	0
FRINGE BENEFITS	47,455	0	47,455	0
Other Expense & Cost				
ALLOWANCES-511420	0	0	0	0
ALLOWANCE MILEAGE-530003	417	0	417	0
CONTRACT SVCS-610002	0	0	0	0
PARKING-610028	10	0	10	0
GASOLINE-630003	24	0	24	0
SUPPLIES-630006	842	0	842	0
OFFICE SUPPLIES-630007	18	0	18	0
POSTAGE-630013	49	0	49	0
ADV/PRINTING-640001	2,874	0	2,874	0
COPYING-640007	600	0	600	0
TELECOMMUNICATION-640018	1,584	0	1,584	0
TRAINING-640024	59	0	59	0
CONFERENCES-640025	37	0	37	0
DUES & SUBSCRIPTIONS-640027	2,731	0	2,731	0
MISC-660010	0	0	0	0
EQUIPMENT-670001	2,232	0	2,232	0
SFTWR SPPRT & LCNS-670005	4,712	0	4,712	0
Departmental Total				
Expenditures Per Financial Statement	377,424			
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost				
	377,424	0	377,424	0
Allocation Step 1				
Inbound - All Others	23,199	0	23,199	0
Reallocate Admin Costs		0	0	0
Unallocated Costs	0	0	0	0
1st Allocation	400,623	0	400,623	0
Allocation Step 2				
Inbound - All Others	154,661	0	154,661	0
2nd Allocation	154,661	0	154,661	0
Total For OFC OF MANAGEMENT & BUDGET				
Schedule .3 Total	555,284	0	555,284	0

**Schedule .4 - Detail Activity Allocations
For Department OFC OF MANAGEMENT & BUDGET**

Activity - BUDGET ACTIVITY

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
PROFESSIONAL SERVICES	163,500.00	0.020400	82		82		82
PURCHASING/SUPPORT SVCS	606,837.22	0.075714	303		303		303
FACILITIES MANAGEMENT	11,828,999.41	1.475879	5,913		5,913		5,913
COUNTY ADMINISTRATOR	1,244,450.50	0.155267	622		622		622
OFC OF MANAGEMENT & BUDGET	493,483.77	0.061571	247		247		247
HUMAN RESOURCES	1,023,916.74	0.127752	512		512	201	713
RISK MANAGEMENT	3,996,970.44	0.498694	1,998		1,998	785	2,783
HEALTH & W/C	64,046,220.91	7.990912	32,013		32,013	12,584	44,597
SYSTEM SOLUTIONS	462,357.57	0.057687	231		231	91	322
LCIS-INFORMATION SVCS	4,328,781.82	0.540093	2,164		2,164	850	3,014
COUNTY TREASURER	1,441,171.00	0.179812	720		720	283	1,003
COUNTY AUDITOR	2,063,965.45	0.257517	1,032		1,032	406	1,437
DJFS-ALL#	56,959,772.09	7.106750	28,471		28,471	11,192	39,663
CHILDREN SVCS#	58,572,863.35	7.308012	29,278		29,278	11,508	40,786
EMERG MGMT#	757,110.09	0.094463	378		378	149	527
RECLAIM OHIO	2,224,157.90	0.277503	1,112		1,112	437	1,549
PUBLIC DEFENDER	6,669,651.00	0.832158	3,334		3,334	1,310	4,644
WORK DEV-WDA#	10,680,287.68	1.332557	5,339		5,339	2,098	7,437
ECONOMIC DEV#	2,747,987.77	0.342861	1,374		1,374	540	1,913
REAL EST ASSESMENT	5,651,349.98	0.705107	2,825		2,825	1,110	3,935
SOLID WASTE#	20,067,626.70	2.503795	10,031		10,031	3,943	13,974
HEALTH FUND	12,030,070.91	1.500967	6,013		6,013	2,364	8,377
DETAC TREAS	892,219.76	0.111320	446		446	175	621
DETAC PROSEC	1,318,287.30	0.164480	659		659	259	918
TELECOMMUNICATIONS#	464,053.42	0.057899	232		232	91	323
COMMISSIONERS	708,707.76	0.088424	354		354	139	493
PROSECUTOR OFFICE	6,024,096.43	0.751614	3,011		3,011	1,184	4,195
PROSECUTOR-NGF	320,000.00	0.039926	160		160	63	223
PLANNING COMMISSION	232,470.00	0.029005	116		116	46	162
HOTEL LODGING TAX#	8,722,431.42	1.088279	4,360		4,360	1,714	6,074
MEDICAL CORRECT CENTER	1,717,318.18	0.214266	858		858	337	1,196
COURT OF APPEALS	570,103.89	0.071131	285		285	112	397
COMMON PLEAS	6,655,522.65	0.830395	3,327		3,327	1,308	4,634
COMMON PLEAS-NGF	2,776,818.41	0.346458	1,388		1,388	546	1,934
INTEGRATED JUSTICE SYSTEM	798,010.23	0.099566	399		399	157	556
ADULT PROBATION	2,735,017.50	0.341242	1,367		1,367	537	1,904
REGIONAL COURT SERVICES	3,519,716.60	0.439148	1,759		1,759	692	2,451
DOMESTIC RELATIONS COURT	3,091,689.59	0.385744	1,545		1,545	607	2,153
DOMESTIC RELATIONS COURT-NGF	46,500.00	0.005802	23		23	9	32
JUVENILE COURT	6,740,538.00	0.841003	3,369		3,369	1,324	4,694
JUVENILE COURT-NGF	286,000.00	0.035684	143		143	56	199
JUVENILE DETENTION CENTER	3,799,805.00	0.474094	1,899		1,899	747	2,646
YOUTH TREATMENT CENTER#	3,167,272.00	0.395174	1,583		1,583	622	2,205
CLERK OF COURTS	2,500,366.35	0.311965	1,250		1,250	491	1,741
CLERK OF COURTS-NGF	379,450.00	0.047343	190		190	75	264
CERTIFICATE OF TITLE	3,777,812.98	0.471350	1,888		1,888	742	2,631
CORONER	2,314,474.75	0.288772	1,157		1,157	455	1,612
MUNI COURTS	984,311.59	0.122810	492		492	193	685
PROBATE COURT	2,577,178.87	0.321549	1,288		1,288	506	1,794
PROBATE COURT-NGF	448,400.00	0.055946	224		224	88	312
BOE-BRD OF ELECTIONS	3,554,526.56	0.443491	1,777		1,777	698	2,475
SHERIFF	10,799,051.58	1.347375	5,398		5,398	2,122	7,520

**Schedule .4 - Detail Activity Allocations
For Department OFC OF MANAGEMENT & BUDGET**

Activity - BUDGET ACTIVITY

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
SHERIFF-NGF	6,162,383.50	0.768868	3,080		3,080	1,211	4,291
SHERIFF CORREC CNTR/JAIL	25,319,001.07	3.158998	12,656		12,656	4,975	17,630
RECORDER	868,465.10	0.108357	434		434	171	605
RECORDER-NGF	351,721.67	0.043884	176		176	69	245
BLDG REGS#	1,910,470.33	0.238365	955		955	375	1,330
VETERANS SVCS	2,173,009.28	0.271122	1,086		1,086	427	1,513
ENGINEER-GF	241,544.75	0.030137	121		121	47	168
MVGT FUNDS	23,978,619.80	2.991762	11,986		11,986	4,711	16,697
CANINE CARE	3,252,042.29	0.405750	1,626		1,626	639	2,265
MHRSB - MENTAL HEALTH	32,800,280.45	4.092422	16,395		16,395	6,445	22,840
GSB- GUARDIANSHIP SVC BRD#	778,169.61	0.097091	389		389	153	542
SOIL & WATER	590,308.79	0.073652	295		295	116	411
SANITARY ENGINEER#	5,881,416.89	0.733812	2,940		2,940	1,156	4,095
WATER OPERATION#	3,983,250.00	0.496982	1,991		1,991	783	2,774
WASTE WTR TREAT#	12,282,784.52	1.532497	6,140		6,140	2,413	8,553
SEWER FUNDS#	12,822,267.00	1.599807	6,409		6,409	2,519	8,929
DITCH MTCE	3,229,548.05	0.402944	1,614		1,614	635	2,249
BOARD OF DD	57,808,179.17	7.212604	28,895		28,895	11,358	40,254
ORLANDER PARK	1,889,642.28	0.235767	945		945	371	1,316
RCOG-911 FUND#	23,675,242.00	2.953910	11,834		11,834	4,652	16,486
EMS-EMER MEDICAL SVCS#	13,247,081.05	1.652810	6,622		6,622	2,603	9,224
SENIOR CENTER	5,820,000.00	0.726149	2,909		2,909	1,143	4,053
COUNTYWIDE COMMUNICATIONS#	2,609,988.22	0.325643	1,305		1,305	513	1,817
CORONER LAB	1,466,157.23	0.182929	733		733	288	1,021
CENTRAL SUPPLY	416,701.70	0.051991	208		208	82	290
FAMILY & CHILDREN COUNCIL#	10,422,492.74	1.300392	5,210		5,210	2,048	7,258
CENTRALIZED RECORDS	373,327.65	0.046579	187		187	73	260
LAW LIBRARY-NON GF#	442,215.32	0.055174	221		221	87	308
LEPC-LOCAL EMERG. PLAN COMM	65,475.00	0.008169	33		33	13	46
OTHER DEPARTMENTS	196,642,826.5	24.534707	98,292		98,292	38,640	136,932
Schedule .4 Total for BUDGET ACTIVITY	801,488,295.1	100.000000	400,623		400,623	154,661	555,284
	7	5					

Allocation Basis: BUDGET ACTIVITY

Allocation Source: BUDGET REPORT

**Schedule .5 - Allocation Summary
For Department OFC OF MANAGEMENT & BUDGET**

Receiving Department	Total	BUDGET ACTIVITY
PROFESSIONAL SERVICES	82	82
PURCHASING/SUPPORT SVCS	303	303
FACILITIES MANAGEMENT	5,913	5,913
COUNTY ADMINISTRATOR	622	622
OFC OF MANAGEMENT & BUDGET	247	247
HUMAN RESOURCES	713	713
RISK MANAGEMENT	2,783	2,783
HEALTH & W/C	44,597	44,597
SYSTEM SOLUTIONS	322	322
LCIS-INFORMATION SVCS	3,014	3,014
COUNTY TREASURER	1,003	1,003
COUNTY AUDITOR	1,437	1,437
DJFS-ALL#	39,663	39,663
CHILDREN SVCS#	40,786	40,786
EMERG MGMT#	527	527
RECLAIM OHIO	1,549	1,549
PUBLIC DEFENDER	4,644	4,644
WORK DEV-WDA#	7,437	7,437
ECONOMIC DEV#	1,913	1,913
REAL EST ASSESMENT	3,935	3,935
SOLID WASTE#	13,974	13,974
HEALTH FUND	8,377	8,377
DETAC TREAS	621	621
DETAC PROSEC	918	918
TELECOMMUNICATIONS#	323	323
COMMISSIONERS	493	493
PROSECUTOR OFFICE	4,195	4,195
PROSECUTOR-NGF	223	223
PLANNING COMMISSION	162	162
HOTEL LODGING TAX#	6,074	6,074
MEDICAL CORRECT CENTER	1,196	1,196
COURT OF APPEALS	397	397
COMMON PLEAS	4,634	4,634
COMMON PLEAS-NGF	1,934	1,934
INTEGRATED JUSTICE SYSTEM	556	556
ADULT PROBATION	1,904	1,904
REGIONAL COURT SERVICES	2,451	2,451
DOMESTIC RELATIONS COURT	2,153	2,153
DOMESTIC RELATIONS COURT-NGF	32	32
JUVENILE COURT	4,694	4,694
JUVENILE COURT-NGF	199	199
JUVENILE DETENTION CENTER	2,646	2,646
YOUTH TREATMENT CENTER#	2,205	2,205
CLERK OF COURTS	1,741	1,741
CLERK OF COURTS-NGF	264	264
CERTIFICATE OF TITLE	2,631	2,631
CORONER	1,612	1,612
MUNI COURTS	685	685
PROBATE COURT	1,794	1,794
PROBATE COURT-NGF	312	312
BOE-BRD OF ELECTIONS	2,475	2,475
SHERIFF	7,520	7,520

**LUCAS COUNTY, OHIO
COST ALLOCATION PLAN
2023 FOR USE IN 2025**

LUCAS COUNTY, OHIO 2023-
110360.01.01
2023 Version 1.0013

**Schedule .5 - Allocation Summary
For Department OFC OF MANAGEMENT & BUDGET**

Receiving Department	Total	BUDGET ACTIVITY
SHERIFF-NGF	4,291	4,291
SHERIFF CORREC CNTR/JAIL	17,630	17,630
RECORDER	605	605
RECORDER-NGF	245	245
BLDG REGS#	1,330	1,330
VETERANS SVCS	1,513	1,513
ENGINEER-GF	168	168
MVGT FUNDS	16,697	16,697
CANINE CARE	2,265	2,265
MHRSB - MENTAL HEALTH	22,840	22,840
GSB- GUARDIANSHIP SVC BRD#	542	542
SOIL & WATER	411	411
SANITARY ENGINEER#	4,095	4,095
WATER OPERATION#	2,774	2,774
WASTE WTR TREAT#	8,553	8,553
SEWER FUNDS#	8,929	8,929
DITCH MTCE	2,249	2,249
BOARD OF DD	40,254	40,254
ORLANDER PARK	1,316	1,316
RCOG-911 FUND#	16,486	16,486
EMS-EMER MEDICAL SVCS#	9,224	9,224
SENIOR CENTER	4,053	4,053
COUNTYWIDE COMMUNICATIONS#	1,817	1,817
CORONER LAB	1,021	1,021
CENTRAL SUPPLY	290	290
FAMILY & CHILDREN COUNCIL#	7,258	7,258
CENTRALIZED RECORDS	260	260
LAW LIBRARY-NON GF#	308	308
LEPC-LOCAL EMERG. PLAN COMM	46	46
OTHER DEPARTMENTS	136,932	136,932
Direct Bill	0	0
Total	555,284	555,284

**LUCAS COUNTY, OHIO
COST ALLOCATION PLAN
2023 FOR USE IN 2025
Schedule .1 - Nature and Extent of Services
For Department HUMAN RESOURCES**

Lucas County's Department of Human Resources performs services that benefit mostly departments under the Board of Commissioners. However, labor relations and employee relations, upon request, involve other departments or funds not under the Commissioners.

The Department of Human Resources' activities are allowable for plan purposes, and have been functionalized and allocated as follows:

- **Personnel & Employee Relation Services** - provides a basic framework of personnel practices which comply with local, state and federal laws including recruitment, interviewing, classification plan-review, compensation system and surveys, executive compensation, personnel rules and regulations, Civil Service Commissioner, personnel records, human resource information systems, position control, Equal Employment Opportunity compliance and Affirmative Action planning. Employee relation services and programs are aimed at improving the work environment and enhancing management/labor relations specifically for represented employees including collective bargaining negotiations, administrative and grievance resolution, and all other activities related specifically to bargaining unit employees. Costs are allocated to benefiting departments based on employee counts of benefiting departments. **CSEA is now combined with JFS and has its own HR staff paid from the JFS Budget. No allocation has been made to RCOG-911 Fund.**
- **Payroll Effort** - provides services as identified by the Payroll Clerk in Human Resources. Costs related to this effort have been allocated to the benefiting departments based on the number of represented personnel. **No allocation has been made to CSEA.**

This department receives allocations from other service departments. These incoming costs are then reallocated to designated recipient plan departments, which completes the allocation of all service department charges.

Ref.: OMB 2 CFR Part 200

**LUCAS COUNTY, OHIO
COST ALLOCATION PLAN
2023 FOR USE IN 2025**
**Schedule .2 - Costs To Be Allocated
For Department HUMAN RESOURCES**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,000,317			1,000,317
Cost Adjustments:				
...Transf from County Admin	0			
Total Departmental Cost	0			0
Adjustments:				
Inbound Costs:				
PROFESSIONAL SERVICES	184	0	184	
PURCHASING/SUPPORT SVCS	2,442	1,195	3,638	
FACILITIES MANAGEMENT	54,543	159	54,702	
COUNTY ADMINISTRATOR	1,951	356	2,307	
OFC OF MANAGEMENT & BUDGET	512	201	713	
HUMAN RESOURCES		33,878	33,878	
HEALTH & W/C		174,099	174,099	
SYSTEM SOLUTIONS		1,348	1,348	
LCIS-INFORMATION SVCS		147,385	147,385	
COUNTY TREASURER		2,990	2,990	
COUNTY AUDITOR		6,022	6,022	
Total Allocated Additions:	59,631	367,634	427,265	427,265
Total To Be Allocated:	1,059,948	367,634		1,427,582

**LUCAS COUNTY, OHIO
COST ALLOCATION PLAN
2023 FOR USE IN 2025**
**Schedule .3 - Costs Allocated By Activity
For Department HUMAN RESOURCES**

	Total	G&A	PERSONNEL SVCS	EMPLOYEE RELATNS	PAYROLL EFFORT
Wages & Benefits					
SALARIES & WAGES	759,241	87,938	222,928	383,157	65,218
FRINGE BENEFITS	109,667	12,699	32,198	55,350	9,420
Other Expense & Cost					
ALLOWANCE-530003	515	60	151	260	44
CONTRACT SERVICES-610002	44,141	5,112	12,960	22,277	3,792
PARKING-610028	9,869	0	0	0	0
PROFESSIONAL SVCS-610019	5,050	585	1,483	2,548	434
GASOLINE-630003	39	5	11	20	3
SUPPLIES-630006	4,002	463	1,175	2,020	344
OFFICE SUPPLIES-630007	2,306	267	677	1,164	198
POSTAGE-630013	420	49	123	212	36
MAINTENANCE SUPPLIES-630016	22	3	6	11	2
ADV/PRINTING-640001	2,706	313	794	1,367	232
REFUNDS-640006	0	0	0	0	0
COPYING-640007	2,277	264	669	1,148	196
TELECOMMUNICATION-640018	3,326	385	977	1,678	286
CELL PHONES-640020	0	0	0	0	0
TRAINING-640024	23,575	2,730	6,922	11,898	2,025
CONFERENCE-640025	13,778	1,595	4,045	6,954	1,184
DUES/SUBS-640027	1,094	127	321	552	94
MISC-660010	0	0	0	0	0
EQUIPMENT-670001	5,936	687	1,743	2,996	510
SFTWR&LCSN SUPPORT-670005	12,353	1,430	3,627	6,235	1,061
Departmental Total					
Expenditures Per Financial Statement	1,000,317				
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
...Transf from County Admin	0	0	0	0	0
Functional Cost					
	1,000,317	114,712	290,810	499,847	85,079
Allocation Step 1					
Inbound - All Others	59,631	6,905	17,508	30,096	5,122
Reallocate Admin Costs		(121,617)	40,389	69,407	11,821
Unallocated Costs	(9,869)	0	0	0	0
1st Allocation	1,050,079	0	348,707	599,350	102,023
Allocation Step 2					
Inbound - All Others	367,634	42,571	107,937	185,546	31,579
Reallocate Admin Costs		(42,571)	14,138	24,296	4,138
Unallocated Costs	0	0	0	0	0
2nd Allocation	367,634	0	122,075	209,842	35,717
Total For HUMAN RESOURCES					
Schedule .3 Total	1,417,713	0	470,781	809,191	137,740

**Schedule .3 - Costs Allocated By Activity
For Department HUMAN RESOURCES**

UNALLOC EXPENSE**	
Wages & Benefits	
SALARIES & WAGES	0
FRINGE BENEFITS	0
Other Expense & Cost	
ALLOWANCE-530003	0
CONTRACT SERVICES-610002	0
PARKING-610028	9,869
PROFESSIONAL SVCS-610019	0
GASOLINE-630003	0
SUPPLIES-630006	0
OFFICE SUPPLIES-630007	0
POSTAGE-630013	0
MAINTENANCE SUPPLIES-630016	0
ADV/PRINTING-640001	0
REFUNDS-640006	0
COPYING-640007	0
TELECOMMUNICATION-640018	0
CELL PHONES-640020	0
TRAINING-640024	0
CONFERENCE-640025	0
DUES/SUBS-640027	0
MISC-660010	0
EQUIPMENT-670001	0
SFTWR&LCSN SUPPORT-670005	0
Departmental Total	
Expenditures Per Financial Statement	
Deductions	
*Total Disallowed Costs	0
Cost Adjustments	
...Transf from County Admin	0
Functional Cost	
	9,869
Allocation Step 1	
Inbound - All Others	0
Reallocate Admin Costs	0
Unallocated Costs	(9,869)
1st Allocation	0
Allocation Step 2	
Inbound - All Others	0
Reallocate Admin Costs	0
Unallocated Costs	0
2nd Allocation	0
Total For HUMAN RESOURCES	
Schedule .3 Total	0

**LUCAS COUNTY, OHIO
COST ALLOCATION PLAN
2023 FOR USE IN 2025**
**Schedule .4 - Detail Activity Allocations
For Department HUMAN RESOURCES**

Activity - PERSONNEL SVCS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
PURCHASING/SUPPORT SVCS	6.50	1.663468	5,801		5,801		5,801
FACILITIES MANAGEMENT	62.80	16.071657	56,043		56,043		56,043
COUNTY ADMINISTRATOR	11.55	2.955854	10,307		10,307		10,307
OFC OF MANAGEMENT & BUDGET	4.20	1.074856	3,748		3,748		3,748
HUMAN RESOURCES	10.05	2.571977	8,969		8,969		8,969
HEALTH & W/C	6.30	1.612284	5,622		5,622	2,601	8,223
SYSTEM SOLUTIONS	3.00	0.767754	2,677		2,677	1,239	3,916
LCIS-INFORMATION SVCS	27.00	6.909789	24,095		24,095	11,148	35,243
COUNTY TREASURER	13.70	3.506078	12,226		12,226	5,657	17,883
EMERG MGMT#	6.00	1.535509	5,354		5,354	2,477	7,832
WORK DEV-WDA#	14.35	3.672425	12,806		12,806	5,925	18,731
ECONOMIC DEV#	4.25	1.087652	3,793		3,793	1,755	5,547
SOLID WASTE#	10.00	2.559181	8,924		8,924	4,129	13,053
COMMISSIONERS	7.00	1.791427	6,247		6,247	2,890	9,137
CORONER	21.80	5.579015	19,454		19,454	9,001	28,456
RECORDER	9.40	2.405630	8,389		8,389	3,881	12,270
BLDG REGS#	13.00	3.326935	11,601		11,601	5,368	16,969
VETERANS SVCS	12.50	3.198976	11,155		11,155	5,161	16,316
CANINE CARE	33.00	8.445298	29,449		29,449	13,626	43,075
MHRSB - MENTAL HEALTH	20.00	5.118362	17,848		17,848	8,258	26,106
GSB- GUARDIANSHIP SVC BRD#	8.00	2.047345	7,139		7,139	3,303	10,442
SANITARY ENGINEER#	44.20	11.311580	39,444		39,444	18,251	57,695
EMS-EMER MEDICAL SVCS#	10.00	2.559181	8,924		8,924	4,129	13,053
FAMILY & CHILDREN COUNCIL#	32.15	8.227767	28,691		28,691	13,275	41,966
Schedule .4 Total for PERSONNEL SVCS	390.75	100.000000	348,707		348,707	122,075	470,781

Allocation Basis: EMPLOYEE COUNTS OF BENEFITING DEPARTMENTS - LESS RCOG-911 FUND

Allocation Source: PAYROLL RECORDS AND PERSONNEL DIRECTOR

**LUCAS COUNTY, OHIO
COST ALLOCATION PLAN
2023 FOR USE IN 2025**
**Schedule .4 - Detail Activity Allocations
For Department HUMAN RESOURCES**

Activity - EMPLOYEE RELATNS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
PURCHASING/SUPPORT SVCS	6.50	1.663468	9,970		9,970		9,970
FACILITIES MANAGEMENT	62.80	16.071657	96,326		96,326		96,326
COUNTY ADMINISTRATOR	11.55	2.955854	17,716		17,716		17,716
OFC OF MANAGEMENT & BUDGET	4.20	1.074856	6,442		6,442		6,442
HUMAN RESOURCES	10.05	2.571977	15,415		15,415		15,415
HEALTH & W/C	6.30	1.612284	9,663		9,663	4,471	14,135
SYSTEM SOLUTIONS	3.00	0.767754	4,602		4,602	2,129	6,731
LCIS-INFORMATION SVCS	27.00	6.909789	41,414		41,414	19,164	60,577
COUNTY TREASURER	13.70	3.506078	21,014		21,014	9,724	30,737
EMERG MGMT#	6.00	1.535509	9,203		9,203	4,259	13,462
WORK DEV-WDA#	14.35	3.672425	22,011		22,011	10,185	32,196
ECONOMIC DEV#	4.25	1.087652	6,519		6,519	3,016	9,535
SOLID WASTE#	10.00	2.559181	15,338		15,338	7,098	22,436
COMMISSIONERS	7.00	1.791427	10,737		10,737	4,968	15,705
CORONER	21.80	5.579015	33,438		33,438	15,473	48,911
RECORDER	9.40	2.405630	14,418		14,418	6,672	21,090
BLDG REGS#	13.00	3.326935	19,940		19,940	9,227	29,167
VETERANS SVCS	12.50	3.198976	19,173		19,173	8,872	28,045
CANINE CARE	33.00	8.445298	50,617		50,617	23,422	74,039
MHRSB - MENTAL HEALTH	20.00	5.118362	30,677		30,677	14,195	44,872
GSB- GUARDIANSHIP SVC BRD#	8.00	2.047345	12,271		12,271	5,678	17,949
SANITARY ENGINEER#	44.20	11.311580	67,796		67,796	31,373	99,169
EMS-EMER MEDICAL SVCS#	10.00	2.559181	15,338		15,338	7,098	22,436
FAMILY & CHILDREN COUNCIL#	32.15	8.227767	49,313		49,313	22,819	72,132
Schedule .4 Total for EMPLOYEE RELATNS	390.75	100.000000	599,350		599,350	209,842	809,191

Allocation Basis: EMPLOYEE COUNTS OF BENEFITING DEPARTMENTS - LESS RCOG-911 FUND

Allocation Source: PAYROLL RECORDS AND PERSONNEL DIRECTOR

**LUCAS COUNTY, OHIO
COST ALLOCATION PLAN
2023 FOR USE IN 2025**
**Schedule .4 - Detail Activity Allocations
For Department HUMAN RESOURCES**

Activity - PAYROLL EFFORT

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
PURCHASING/SUPPORT SVCS	6.50	6.018519	6,140		6,140		6,140
COUNTY ADMINISTRATOR	11.55	10.694444	10,911		10,911		10,911
OFC OF MANAGEMENT & BUDGET	4.20	3.888889	3,968		3,968		3,968
HUMAN RESOURCES	10.05	9.305556	9,494		9,494		9,494
RISK MANAGEMENT	1.00	0.925926	945		945	472	1,416
HEALTH & W/C	6.30	5.833333	5,951		5,951	2,972	8,924
WORK DEV-WDA#	14.35	13.287037	13,556		13,556	6,771	20,326
RECORDER	9.40	8.703704	8,880		8,880	4,435	13,315
VETERANS SVCS	12.50	11.574074	11,808		11,808	5,898	17,706
FAMILY & CHILDREN COUNCIL#	32.15	29.768518	30,371		30,371	15,170	45,540
Schedule .4 Total for PAYROLL EFFORT	108.00	100.000000	102,023		102,023	35,717	137,740

Allocation Basis: EMPLOYEE COUNT OF DEPARTMENTS IDENTIFIED BY PAYROLL CLERK IN HR

Allocation Source: PAYROLL RECORDS

**LUCAS COUNTY, OHIO
COST ALLOCATION PLAN
2023 FOR USE IN 2025**

LUCAS COUNTY, OHIO 2023-
110360.01.01
2023 Version 1.0013

**Schedule .5 - Allocation Summary
For Department HUMAN RESOURCES**

Receiving Department	Total	PERSONNEL SVCS	EMPLOYEE RELATNS	PAYROLL EFFORT
PURCHASING/SUPPORT SVCS	21,911	5,801	9,970	6,140
FACILITIES MANAGEMENT	152,369	56,043	96,326	0
COUNTY ADMINISTRATOR	38,934	10,307	17,716	10,911
OFC OF MANAGEMENT & BUDGET	14,158	3,748	6,442	3,968
HUMAN RESOURCES	33,878	8,969	15,415	9,494
RISK MANAGEMENT	1,416	0	0	1,416
HEALTH & W/C	31,282	8,223	14,135	8,924
SYSTEM SOLUTIONS	10,647	3,916	6,731	0
LCIS-INFORMATION SVCS	95,821	35,243	60,577	0
COUNTY TREASURER	48,620	17,883	30,737	0
EMERG MGMT#	21,293	7,832	13,462	0
WORK DEV-WDA#	71,253	18,731	32,196	20,326
ECONOMIC DEV#	15,083	5,547	9,535	0
SOLID WASTE#	35,489	13,053	22,436	0
COMMISSIONERS	24,842	9,137	15,705	0
CORONER	77,366	28,456	48,911	0
RECORDER	46,675	12,270	21,090	13,315
BLDG REGS#	46,136	16,969	29,167	0
VETERANS SVCS	62,067	16,316	28,045	17,706
CANINE CARE	117,114	43,075	74,039	0
MHRSB - MENTAL HEALTH	70,978	26,106	44,872	0
GSB- GUARDIANSHIP SVC BRD#	28,391	10,442	17,949	0
SANITARY ENGINEER#	156,864	57,695	99,169	0
EMS-EMER MEDICAL SVCS#	35,489	13,053	22,436	0
FAMILY & CHILDREN COUNCIL#	159,638	41,966	72,132	45,540
Direct Bill	0	0	0	0
Total	1,417,713	470,781	809,191	137,740

**LUCAS COUNTY, OHIO
COST ALLOCATION PLAN
2023 FOR USE IN 2025
Schedule .1 - Nature and Extent of Services
For Department RISK MANAGEMENT**

RISK MANAGEMENT

Lucas County purchases various types of insurance to protect itself from the destruction of County-owned property and from the liability associated with property ownership. In accordance with Office of Management and Budget Circular 2 CFR 200, the cost of this insurance is allowable for cost plan allocations.

The County Commissioners established a Risk Retention Insurance Fund by resolution No. 89-56, dated January 19, 1989, pursuant to Revised Code 2744.08.

The Board of County Commissioners is permitted to use public funds to secure insurance with respect to itself and its employees' potential civil liability for governmental and proprietary functions, and for the cost of administering a Loss Retention Fund. The Board has established and will reserve a partially self-insured and risk program with such funds deemed appropriate, whether or not it always procures policies of insurance.

The self-insurance fund is allocated to all departments and funds to cover property, equipment, boilers, inland marine, auto, general liability, public official, law enforcement, umbrella and excess, as well as crime and performance bonds. The amount allocated in this schedule is based on department billings set up by the County Risk Manager. General Fund liability coverage was transferred to the Insurance on Personnel schedule in this plan. Under no circumstances will funds be transferred out of the fund to be used for purposes other than that established for the Risk Retention Fund. If it becomes necessary to dissolve the fund, the remaining funds will be shared pro-rata according to each participant's share of losses sustained by the fund; i.e., billings, less claims experience.

This department receives allocations from other service departments. These incoming costs are then reallocated to designated recipient plan departments, which completes the allocation of all service department charges.

Ref.: OMB 2 CFR Part 200

**LUCAS COUNTY, OHIO
COST ALLOCATION PLAN
2023 FOR USE IN 2025**
**Schedule .2 - Costs To Be Allocated
For Department RISK MANAGEMENT**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	4,235,801			4,235,801
Inbound Costs:				
PROFESSIONAL SERVICES	777	1	779	
PURCHASING/SUPPORT SVCS	930	455	1,386	
FACILITIES MANAGEMENT	26,216	76	26,293	
COUNTY ADMINISTRATOR	440	80	520	
OFC OF MANAGEMENT & BUDGET	1,998	785	2,783	
HUMAN RESOURCES	945	472	1,416	
HEALTH & W/C		486	486	
SYSTEM SOLUTIONS		134	134	
LCIS-INFORMATION SVCS		15,931	15,931	
COUNTY TREASURER		1,044	1,044	
COUNTY AUDITOR		2,157	2,157	
Total Allocated Additions:	31,306	21,622	52,928	52,928
Total To Be Allocated:	4,267,107	21,622		4,288,729

**LUCAS COUNTY, OHIO
COST ALLOCATION PLAN
2023 FOR USE IN 2025**
**Schedule .3 - Costs Allocated By Activity
For Department RISK MANAGEMENT**

	Total	G&A	RISK MGMT/INS	GEN GVMT**
Wages & Benefits				
SALARIES & WAGES	83,833	0	83,833	0
FRINGE BENEFITS	30,552	0	30,552	0
Other Expense & Cost				
ALLOWANCE MILEAGE-511422	444	0	444	0
CONTRACT SERVICES-610002	61,115	0	61,115	0
LEGAL SERVICES-610020	177,161	0	0	177,161
SUPPLIES-630006	63	0	63	0
POSTAGE-630013	1	0	1	0
MAINT SUPPLIES-630016	0	0	0	0
ADV/PRINTING-640001	0	0	0	0
COPYING-640007	300	0	300	0
TELECOMMUNICATION-640018	264	0	264	0
RISK CLAIMS-640023	1,272,870	0	0	1,272,870
TRAINING-640024	1,582	0	1,582	0
CONFERENCE-640025	1,959	0	1,959	0
DUES & SUBSCRIPTIONS-640027	1,272	0	1,272	0
EQUIPMENT-670001	0	0	0	0
SFTWR&LCSN SUPPORT-670005	70	0	70	0
LIABILITY INS 640031	2,604,315	0	2,604,315	0
...BONDS	0	0	0	0
Departmental Total				
Expenditures Per Financial Statement	4,235,801			
Deductions				
*Total Disallowed Costs	0	0	0	0
Functional Cost				
	4,235,801	0	2,785,770	1,450,031
Allocation Step 1				
Inbound - All Others	31,306	0	31,306	0
Reallocate Admin Costs		0	0	0
Unallocated Costs	(1,450,031)	0	0	(1,450,031)
1st Allocation	2,817,076	0	2,817,076	0
Allocation Step 2				
Inbound - All Others	21,622	0	21,622	0
2nd Allocation	21,622	0	21,622	0
Total For RISK MANAGEMENT				
Schedule .3 Total	2,838,698	0	2,838,698	0

**LUCAS COUNTY, OHIO
COST ALLOCATION PLAN
2023 FOR USE IN 2025**

**Schedule .4 - Detail Activity Allocations
For Department RISK MANAGEMENT**

Activity - RISK MGMT/INS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
FACILITIES MANAGEMENT	43,798	1.578445	44,466		44,466		44,466
COUNTY TREASURER	25,975	0.936118	26,371		26,371	206	26,577
COUNTY AUDITOR	37,881	1.365201	38,459		38,459	300	38,759
DJFS-ALL#	61,750	2.225421	62,692	(61,750)	942	489	1,431
CHILDREN SVCS#	284,455	10.251532	288,793	(284,455)	4,338	2,252	6,591
EMERG MGMT#	6,134	0.221064	6,228	(6,134)	94	48	142
WORK DEV-WDA#	4,182	0.150716	4,246	(4,182)	64	33	97
ECONOMIC DEV#	2,066	0.074457	2,097	(2,066)	31	16	48
REAL EST ASSESSMENT	3,524	0.127002	3,578	(3,524)	54	28	82
SOLID WASTE#	27,922	1.006287	28,348	(27,922)	426	221	647
HEALTH FUND	42,441	1.529540	43,088	(42,441)	647	336	983
PROSECUTOR OFFICE	2,649	0.095468	2,689		2,689	21	2,710
COURT OF APPEALS	7,339	0.264492	7,451		7,451	58	7,509
COMMON PLEAS	49,599	1.787509	50,356		50,356	393	50,748
CTF-CORRECTION TREAT FACILITY#	27,197	0.980158	27,612	(27,197)	415	215	630
DOMESTIC RELATIONS COURT	15,333	0.552589	15,567		15,567	121	15,688
JUVENILE COURT	64,417	2.321537	65,399		65,399	510	65,909
JUVENILE DETENTION CENTER	80,209	2.890669	81,432		81,432	635	82,067
YOUTH TREATMENT CENTER#	15,680	0.565095	15,919		15,919	124	16,043
CLERK OF COURTS	8,271	0.298080	8,397		8,397	65	8,463
CORONER	11,610	0.418415	11,787		11,787	92	11,879
PROBATE COURT	3,910	0.140913	3,970		3,970	31	4,000
BOE-BRD OF ELECTIONS	17,362	0.625713	17,627		17,627	137	17,764
SHERIFF	876,014	31.570850	889,375		889,375	6,938	896,313
RECORDER	4,175	0.150464	4,239		4,239	33	4,272
BLDG REGS#	25,773	0.928838	26,166	(25,773)	393	204	597
COM DEV CTR	2,055	0.074061	2,086		2,086	16	2,103
VETERANS SVCS	20,052	0.722658	20,358		20,358	159	20,516
MVGT FUNDS	81,140	2.924221	82,378	(81,140)	1,238	642	1,880
CANINE CARE	18,422	0.663914	18,703	(18,422)	281	146	427
MHRSB - MENTAL HEALTH	15,256	0.549814	15,489	(15,256)	233	121	353
GSB- GUARDIANSHIP SVC BRD#	3,481	0.125452	3,534	(3,481)	53	28	81
SANITARY ENGINEER#	97,770	3.523553	99,261	(97,770)	1,491	774	2,265
WASTE WTR TREAT#	157,134	5.662984	159,531	(157,134)	2,397	1,244	3,641
DITCH MTCE	7,046	0.253932	7,153	(7,046)	107	56	163
BOARD OF DD	8,855	0.319127	8,990	(8,855)	135	70	205
RCOG-911 FUND#	36,038	1.298781	36,588	(36,038)	550	285	835
EMS-EMER MEDICAL SVCS#	131,836	4.751265	133,847	(131,836)	2,011	1,044	3,055
COUNTYWIDE COMMUNICATIONS#	7,774	0.280169	7,893	(7,774)	119	61	180
FAMILY & CHILDREN COUNCIL#	2,512	0.090530	2,550	(2,512)	38	20	58
LAW LIBRARY-NON GF#	4,446	0.160230	4,514	(4,446)	68	35	103
OTHER DEPARTMENTS	431,273	15.542736	437,851		437,851	3,415	441,265
Schedule .4 Total for RISK MGMT/INS	2,774,756	100.000000	2,817,076	(1,057,154)	1,759,922	21,622	1,781,544
Direct Billed				1,057,154	1,057,154		1,057,154
Schedule .3 Total for RISK MGMT/INS	2,774,756	100.000000		0	2,817,076	21,622	2,838,698

Allocation Basis: DEPARTMENT SHARE OF SELF-INSURANCE

Allocation Source: INSURANCE STATS OF RISK MANAGER

**LUCAS COUNTY, OHIO
COST ALLOCATION PLAN
2023 FOR USE IN 2025**
**Schedule .5 - Allocation Summary
For Department RISK MANAGEMENT**

Receiving Department	Total	RISK MGMT/INS
FACILITIES MANAGEMENT	44,466	44,466
COUNTY TREASURER	26,577	26,577
COUNTY AUDITOR	38,759	38,759
DJFS-ALL#	1,431	1,431
CHILDREN SVCS#	6,591	6,591
EMERG MGMT#	142	142
WORK DEV-WDA#	97	97
ECONOMIC DEV#	48	48
REAL EST ASSESMNT	82	82
SOLID WASTE#	647	647
HEALTH FUND	983	983
PROSECUTOR OFFICE	2,710	2,710
COURT OF APPEALS	7,509	7,509
COMMON PLEAS	50,748	50,748
CTF-CORRECTION TREAT FACILITY#	630	630
DOMESTIC RELATIONS COURT	15,688	15,688
JUVENILE COURT	65,909	65,909
JUVENILE DETENTION CENTER	82,067	82,067
YOUTH TREATMENT CENTER#	16,043	16,043
CLERK OF COURTS	8,463	8,463
CORONER	11,879	11,879
PROBATE COURT	4,000	4,000
BOE-BRD OF ELECTIONS	17,764	17,764
SHERIFF	896,313	896,313
RECORDER	4,272	4,272
BLDG REGS#	597	597
COM DEV CTR	2,103	2,103
VETERANS SVCS	20,516	20,516
MVGT FUNDS	1,880	1,880
CANINE CARE	427	427
MHRSB - MENTAL HEALTH	353	353
GSB- GUARDIANSHIP SVC BRD#	81	81
SANITARY ENGINEER#	2,265	2,265
WASTE WTR TREAT#	3,641	3,641
DITCH MTCE	163	163
BOARD OF DD	205	205
RCOG-911 FUND#	835	835
EMS-EMER MEDICAL SVCS#	3,055	3,055
COUNTYWIDE COMMUNICATIONS#	180	180
FAMILY & CHILDREN COUNCIL#	58	58
LAW LIBRARY-NON GF#	103	103
OTHER DEPARTMENTS	441,265	441,265
Direct Bill	1,057,154	1,057,154
Total	2,838,698	2,838,698

**LUCAS COUNTY, OHIO
COST ALLOCATION PLAN
2023 FOR USE IN 2025
Schedule .1 - Nature and Extent of Services
For Department HEALTH & W/C**

Lucas County provides its employees with several types of insurance as fringe benefits. These include group health insurance, Public Employees Retirement Plan, Medicare premiums and Workers' Compensation. In 2012, the County transitioned its health and workers' compensation expenses from individual General Fund departments to one central account.

HEALTH INSURANCE – GENERAL FUND

These costs were allocated to Central Service Departments from a report provided by Commissioners Office inclusive of Health Insurance premiums by department.

WORKERS COMPENSATION – GENERAL FUND

The current rate of .0065% was allocated to the General Fund departments based on a report that is provided by the County inclusive of Workers Compensation charges by department.

HEALTH INSURANCE ADMINISTRATION

Health insurance administration is included in this schedule of the plan. The employee benefits coordinator is responsible for selected clerical functions (e.g., enrollment, changes, and terminations) of the health insurance benefits for all County employees. In 2016, it was identified that no administrative fee was being charged to departments for the services provided. An activity was added to distribute the associated costs from Account# 6040-3220. These costs are allocated based on department total health care premiums charged. Report provided by department.

WORKER'S COMPENSATION

Worker's Compensation administration is included in this schedule of the plan. The paperwork for all claims is assembled from each County department. After review by the Worker's Compensation Department, the information is forwarded to a worker's compensation consulting firm. This firm is responsible for claims administration and investigation, as well as attendance at worker's compensation hearings on behalf of the county. The effort of the County's Safety Coordinator is allocated in this function. These costs are allocated based on departments total workers compensation charge. Report provided by department.

This department receives allocations from other service departments. These incoming costs are then reallocated to designated recipient plan departments, which completes the allocation of all service department charges.

Ref.: OMB 2 CFR Part 200

**LUCAS COUNTY, OHIO
COST ALLOCATION PLAN
2023 FOR USE IN 2025**
**Schedule .2 - Costs To Be Allocated
For Department HEALTH & W/C**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,796,748			2,796,748
Deductions:				
LIABILITY INSURANCE-640031	<u>-1,717,603</u>			
Total Deductions:	<u>-1,717,603</u>			<u>-1,717,603</u>
Cost Adjustments:				
WORKERS COMP-GF	1,035,579			
HEALTH INS-GF	<u>14,653,888</u>			
Total Departmental Cost	<u>15,689,467</u>			<u>15,689,467</u>
Adjustments:				
Inbound Costs:				
PROFESSIONAL SERVICES	12,320	17	12,337	
PURCHASING/SUPPORT SVCS	1,226	600	1,827	
COUNTY ADMINISTRATOR	1,114	203	1,317	
OFC OF MANAGEMENT & BUDGET	32,013	12,584	44,597	
HUMAN RESOURCES	21,237	10,045	31,282	
HEALTH & W/C		2,026	2,026	
SYSTEM SOLUTIONS		845	845	
LCIS-INFORMATION SVCS		81,640	81,640	
COUNTY TREASURER		3,808	3,808	
COUNTY AUDITOR		7,809	7,809	
Total Allocated Additions:	<u>67,910</u>	<u>119,577</u>	<u>187,487</u>	<u>187,487</u>
Total To Be Allocated:	<u>16,836,522</u>	<u>119,577</u>		<u>16,956,099</u>

**LUCAS COUNTY, OHIO
COST ALLOCATION PLAN
2023 FOR USE IN 2025**
**Schedule .3 - Costs Allocated By Activity
For Department HEALTH & W/C**

	Total	G&A	HEALTH INS-GF	W/C-GF	SELF FUNDED W/C ADMIN
Wages & Benefits					
Salaries & Wages	475,141	0	0	0	200,968
Fringe Benefits	147,032	0	0	0	58,162
Other Expense & Cost					
UNMPLYMNT-520003	0	0	0	0	0
...Trans to Prof Svcs	20,664	0	0	0	0
ALLOWANCE-530003	857	0	0	0	857
CONTRACT SERVICES-610002	356,438	0	0	0	118,046
CONTRACT REPAIRS-610005	910	0	0	0	0
CONTRACT PROJECTS-610018	0	0	0	0	0
FEES-610024	20,481	0	0	0	0
SUPPLIES-630006	773	0	0	0	175
OFFICE SUPPLIES-630007	1,296	0	0	0	0
POSTAGE-630013	6,496	0	0	0	0
COPYING-640007	0	0	0	0	0
ADV/PRINTING-640001	4,052	0	0	0	0
PUBLIC ASSISTANCE-640016	20,000	0	0	0	0
TELECOMMUNICATION-640018	3,432	0	0	0	528
TRAINING-640024	8,943	0	0	0	2,561
CONFERENCE-640025	2,748	0	0	0	1,925
DUES & SUBSCRIPTIONS-640027	369	0	0	0	369
*LIABILITY INSURANCE-640031	1,717,603	0	0	0	0
MISC - 660010	555	0	0	0	0
EQUIPMENT-670001	154	0	0	0	0
SFTWR&LCSN SPRT-670005	8,804	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	2,796,748				
Deductions					
*Total Disallowed Costs	(1,717,603)	0	0	0	0
Cost Adjustments					
WORKERS COMP-GF	1,035,579	0	0	1,035,579	0
HEALTH INS-GF	14,653,888	0	14,653,888	0	0
Functional Cost	16,768,612	0	14,653,888	1,035,579	383,591
Allocation Step 1					
Inbound - All Others	67,910	0	0	0	28,726
Reallocate Admin Costs	0	0	0	0	0
Unallocated Costs	(20,664)	0	0	0	0
1st Allocation	16,815,858	0	14,653,888	1,035,579	412,317
Allocation Step 2					
Inbound - All Others	119,577	0	0	0	50,581
2nd Allocation	119,577	0	0	0	50,581
Total For HEALTH & W/C					
Schedule .3 Total	16,935,435	0	14,653,888	1,035,579	462,898

**LUCAS COUNTY, OHIO
COST ALLOCATION PLAN
2023 FOR USE IN 2025**
**Schedule .3 - Costs Allocated By Activity
For Department HEALTH & W/C**

	SELF FUNDDED HEALTH ADMIN	TRANSFER**
<u>Wages & Benefits</u>		
Salaries & Wages	274,173	0
Fringe Benefits	88,870	0
<u>Other Expense & Cost</u>		
UNMPLYMNT-520003	0	0
...Trans to Prof Svcs	0	20,664
ALLOWANCE-530003	0	0
CONTRACT SERVICES-610002	238,392	0
CONTRACT REPAIRS-610005	910	0
CONTRACT PROJECTS-610018	0	0
FEES-610024	20,481	0
SUPPLIES-630006	598	0
OFFICE SUPPLIES-630007	1,296	0
POSTAGE-630013	6,496	0
COPYING-640007	0	0
ADV/PRINTING-640001	4,052	0
PUBLIC ASSISTANCE-640016	20,000	0
TELECOMMUNICATION-640018	2,904	0
TRAINING-640024	6,382	0
CONFERENCE-640025	823	0
DUES & SUBSCRIPTIONS-640027	0	0
*LIABILITY INSURANCE-640031	0	0
MISC - 660010	555	0
EQUIPMENT-670001	154	0
SFTWR&LCSN SPRT-670005	8,804	0
<u>Departmental Total</u>		
<u>Expenditures Per Financial Statement</u>		
<u>Deductions</u>		
*Total Disallowed Costs	0	0
<u>Cost Adjustments</u>		
WORKERS COMP-GF	0	0
HEALTH INS-GF	0	0
<u>Functional Cost</u>	674,890	20,664
<u>Allocation Step 1</u>		
Inbound - All Others	39,184	0
Reallocate Admin Costs	0	0
Unallocated Costs	0	(20,664)
1st Allocation	714,074	0
<u>Allocation Step 2</u>		
Inbound - All Others	68,996	0
2nd Allocation	68,996	0
<u>Total For HEALTH & W/C</u>		
<u>Schedule .3 Total</u>	783,071	0

**LUCAS COUNTY, OHIO
COST ALLOCATION PLAN
2023 FOR USE IN 2025**
**Schedule .4 - Detail Activity Allocations
For Department HEALTH & W/C**

Activity - HEALTH INS-GF

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
PURCHASING/SUPPORT SVCS	95,811.83	0.653832	95,812		95,812		95,812
FACILITIES MANAGEMENT	629,143.01	4.293352	629,143		629,143		629,143
COUNTY ADMINISTRATOR	145,562.71	0.993338	145,563		145,563		145,563
OFC OF MANAGEMENT & BUDGET	45,351.00	0.309481	45,351		45,351		45,351
HUMAN RESOURCES	166,423.90	1.135698	166,424		166,424		166,424
SYSTEM SOLUTIONS	42,481.56	0.289900	42,482		42,482		42,482
LCIS-INFORMATION SVCS	291,585.72	1.989818	291,586		291,586		291,586
COUNTY TREASURER	219,264.39	1.496288	219,264		219,264		219,264
COUNTY AUDITOR	316,999.76	2.163247	317,000		317,000		317,000
OTHER DEPARTMENTS	12,701,264.12	86.675046	12,701,264		12,701,264		12,701,264
Schedule .4 Total for HEALTH INS-GF	14,653,888.00	100.000000	14,653,888		14,653,888	0	14,653,888

Allocation Basis: EXPENSE BY DEPARTMENT

Allocation Source: COUNTY INSURANCE RECORDS AND EXPENDITURE DETAIL

**LUCAS COUNTY, OHIO
COST ALLOCATION PLAN
2023 FOR USE IN 2025**
**Schedule .4 - Detail Activity Allocations
For Department HEALTH & W/C**

Activity - W/C-GF

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
PURCHASING/SUPPORT SVCS	2,580.99	0.249232	2,581		2,581		2,581
FACILITIES MANAGEMENT	22,122.51	2.136246	22,123		22,123		22,123
COUNTY ADMINISTRATOR	6,884.16	0.664764	6,884		6,884		6,884
OFC OF MANAGEMENT & BUDGET	2,581.89	0.249318	2,582		2,582		2,582
HUMAN RESOURCES	3,780.76	0.365087	3,781		3,781		3,781
LCIS-INFORMATION SVCS	13,260.16	1.280459	13,260		13,260		13,260
COUNTY TREASURER	7,325.29	0.707362	7,325		7,325		7,325
COUNTY AUDITOR	10,543.85	1.018160	10,544		10,544		10,544
OTHER DEPARTMENTS	966,499.39	93.329372	966,499		966,499		966,499
Schedule .4 Total for W/C-GF	1,035,579.00	100.000000	1,035,579		1,035,579	0	1,035,579

Allocation Basis: EXPENSE BY DEPARTMENT

Allocation Source: RISK MANAGEMENT DETAIL W/C REPORT

**Schedule .4 - Detail Activity Allocations
For Department HEALTH & W/C**

Activity - SELF FUNDED W/C ADMIN

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
PURCHASING/SUPPORT SVCS	2,580.99	0.144883	597		597		597
FACILITIES MANAGEMENT	22,122.51	1.241840	5,120		5,120		5,120
COUNTY ADMINISTRATOR	6,884.16	0.386440	1,593		1,593		1,593
OFC OF MANAGEMENT & BUDGET	2,581.89	0.144934	598		598		598
HUMAN RESOURCES	3,780.76	0.212232	875		875		875
RISK MANAGEMENT	710.27	0.039871	164		164		164
HEALTH & W/C	2,931.31	0.164548	678		678		678
LCIS-INFORMATION SVCS	13,260.16	0.744355	3,069		3,069	385	3,455
COUNTY TREASURER	7,325.29	0.411203	1,695		1,695	213	1,908
COUNTY AUDITOR	10,543.85	0.591876	2,440		2,440	306	2,747
DJFS-ALL#	157,935.77	8.865673	36,555		36,555	4,591	41,146
CHILDREN SVCS#	92,617.66	5.199062	21,437		21,437	2,693	24,129
EMERG MGMT#	2,152.88	0.120851	498		498	63	561
RECLAIM OHIO	5,570.89	0.312720	1,289		1,289	162	1,451
WORK DEV-WDA#	7,368.31	0.413618	1,705		1,705	214	1,920
ECONOMIC DEV#	1,987.71	0.111579	460		460	58	518
REAL EST ASSESSMENT	21,727.99	1.219694	5,029		5,029	632	5,661
SOLID WASTE#	5,150.19	0.289104	1,192		1,192	150	1,342
DETAC TREAS	2,934.40	0.164722	679		679	85	764
DETAC PROSEC	4,019.95	0.225659	930		930	117	1,047
TELECOMMUNICATIONS#	927.55	0.052068	215		215	27	242
COMMISSIONERS	4,512.93	0.253332	1,045		1,045	131	1,176
PROSECUTOR OFFICE	37,788.14	2.121225	8,746		8,746	1,099	9,845
HOTEL LODGING TAX#	734.46	0.041229	170		170	21	191
MEDICAL CORRECT CENTER	23,158.61	1.300001	5,360		5,360	673	6,033
COMMON PLEAS	39,219.55	2.201577	9,077		9,077	1,140	10,218
COMMON PLEAS-NGF	11,217.71	0.629703	2,596		2,596	326	2,922
INTEGRATED JUSTICE SYSTEM	3,977.23	0.223261	921		921	116	1,036
CTF-CORRECTION TREAT FACILITY#	21,422.61	1.202551	4,958		4,958	623	5,581
ADULT PROBATION	16,538.12	0.928362	3,828		3,828	481	4,309
REGIONAL COURT SERVICES	17,059.21	0.957613	3,948		3,948	496	4,444
DOMESTIC RELATIONS COURT	18,314.07	1.028054	4,239		4,239	532	4,771
JUVENILE COURT	38,381.16	2.154514	8,883		8,883	1,116	9,999
JUVENILE DETENTION CENTER	21,549.20	1.209657	4,988		4,988	626	5,614
YOUTH TREATMENT CENTER#	16,011.76	0.898815	3,706		3,706	465	4,171
CLERK OF COURTS	13,294.46	0.746280	3,077		3,077	386	3,464
CERTIFICATE OF TITLE	11,091.19	0.622600	2,567		2,567	322	2,889
CORONER	12,364.46	0.694075	2,862		2,862	359	3,221
MUNI COURTS	4,697.02	0.263666	1,087		1,087	137	1,224
PROBATE COURT	14,835.49	0.832785	3,434		3,434	431	3,865
BOE-BRD OF ELECTIONS	14,018.03	0.786898	3,245		3,245	408	3,652
SHERIFF	211,336.67	11.863315	48,914		48,914	6,144	55,058
SHERIFF-NGF	57,138.14	3.207431	13,225		13,225	1,661	14,886
SHERIFF CORREC CNTR/JAIL	461,163.75	25.887275	106,738		106,738	13,409	120,147
RECODER	4,122.97	0.231442	954		954	120	1,074
RECODER-NGF	1,270.69	0.071330	294		294	37	331
BLDG REGS#	6,753.62	0.379112	1,563		1,563	196	1,759
VETERANS SVCS	6,432.44	0.361083	1,489		1,489	187	1,676
ENGINEER-GF	1,434.00	0.080497	332		332	42	374
MVGT FUNDS	31,134.51	1.747726	7,206		7,206	905	8,111
CANINE CARE	12,636.61	0.709352	2,925		2,925	367	3,292
MHRSB - MENTAL HEALTH	8,518.17	0.478165	1,972		1,972	248	2,219

**LUCAS COUNTY, OHIO
COST ALLOCATION PLAN
2023 FOR USE IN 2025**
**Schedule .4 - Detail Activity Allocations
For Department HEALTH & W/C**

Activity - SELF FUNDED W/C ADMIN

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
GSB- GUARDIANSHIP SVC BRD#	2,591.07	0.145449	600	600	75	675	
SOIL & WATER	2,104.95	0.118161	487	487	61	548	
SANITARY ENGINEER#	23,557.17	1.322374	5,452	5,452	685	6,137	
WASTE WTR TREAT#	11,066.65	0.621223	2,561	2,561	322	2,883	
DITCH MTCE	3,752.38	0.210639	868	868	109	977	
BOARD OF DD	126,150.47	7.081416	29,198	29,198	3,667	32,865	
ORLANDER PARK	4,220.87	0.236937	977	977	123	1,100	
RCOG-911 FUND#	60,864.38	3.416602	14,087	14,087	1,769	15,857	
EMS-EMER MEDICAL SVCS#	5,137.81	0.288409	1,189	1,189	149	1,338	
FELONY DIVERSION GRANT#	5,789.75	0.325006	1,340	1,340	168	1,508	
COUNTYWIDE COMMUNICATIONS#	1,860.94	0.104463	431	431	54	485	
CORONER LAB	596.60	0.033490	138	138	17	155	
CENTRAL SUPPLY	120.92	0.006788	28	28	3	31	
FAMILY & CHILDREN COUNCIL#	12,582.63	0.706322	2,912	2,912	366	3,278	
CENTRALIZED RECORDS	1,012.03	0.056810	234	234	29	264	
LAW LIBRARY-NON GF#	1,403.31	0.078774	325	325	41	366	
OTHER DEPARTMENTS	1,376.68	0.077279	319	319	40	359	
Schedule .4 Total for SELF FUNDED W/C ADMIN	1,781,430.08	100.000000	412,317	412,317	50,581	462,898	

Allocation Basis: W/C AMOUNT CHARGED TO EACH DEPARTMENT

Allocation Source: COUNTY W/C REPORT

**Schedule .4 - Detail Activity Allocations
For Department HEALTH & W/C**

Activity - SELF FUNDED HEALTH ADMIN

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
PURCHASING/SUPPORT SVCS	95,811.83	0.243415	1,738		1,738		1,738
FACILITIES MANAGEMENT	629,143.01	1.598372	11,414		11,414		11,414
COUNTY ADMINISTRATOR	145,562.71	0.369810	2,641		2,641		2,641
OFC OF MANAGEMENT & BUDGET	45,351.00	0.115217	823		823		823
HUMAN RESOURCES	166,423.90	0.422809	3,019		3,019		3,019
RISK MANAGEMENT	17,725.56	0.045033	322		322		322
HEALTH & W/C	74,268.00	0.188682	1,347		1,347		1,347
SYSTEM SOLUTIONS	42,481.56	0.107927	771		771	77	847
LCIS-INFORMATION SVCS	291,585.72	0.740789	5,290		5,290	527	5,817
COUNTY TREASURER	219,264.39	0.557053	3,978		3,978	396	4,374
COUNTY AUDITOR	316,999.76	0.805355	5,751		5,751	573	6,324
DJFS-ALL#	5,012,373.71	12.734202	90,932		90,932	9,058	99,990
CHILDREN SVCS#	4,422,521.62	11.235654	80,231		80,231	7,991	88,221
EMERG MGMT#	29,824.10	0.075770	541		541	54	595
RECLAIM OHIO	21,787.74	0.055353	395		395	39	435
WORK DEV-WDA#	206,452.65	0.524504	3,745		3,745	373	4,118
ECONOMIC DEV#	34,715.79	0.088197	630		630	63	692
REAL EST ASSESSMENT	489,428.78	1.243420	8,879		8,879	884	9,763
SOLID WASTE#	103,032.36	0.261759	1,869		1,869	186	2,055
HEALTH FUND	1,576,350.42	4.004803	28,597		28,597	2,848	31,445
DETAC TREAS	116,784.21	0.296697	2,119		2,119	211	2,330
DETAC PROSEC	65,410.42	0.166179	1,187		1,187	118	1,305
TELECOMMUNICATIONS#	11,527.93	0.029287	209		209	21	230
COMMISSIONERS	72,368.41	0.183856	1,313		1,313	131	1,444
PROSECUTOR OFFICE	782,671.08	1.988418	14,199		14,199	1,414	15,613
PROSECUTOR-FG	29,079.93	0.073879	528		528	52	580
PROSECUTOR-MG	24,035.83	0.061064	436		436	43	479
HOTEL LODGING TAX#	17,725.56	0.045033	322		322	32	354
MEDICAL CORRECT CENTER	82,759.01	0.210254	1,501		1,501	149	1,651
COMMON PLEAS	1,251,875.52	3.180457	22,711		22,711	2,262	24,973
COMMON PLEAS-FG	7,385.65	0.018764	134		134	13	147
COMMON PLEAS-SG	43,107.06	0.109516	782		782	78	860
COMMON PLEAS-NGF	569,944.93	1.447976	10,340		10,340	1,030	11,369
INTEGRATED JUSTICE SYSTEM	105,604.03	0.268293	1,916		1,916	191	2,107
CTF-CORRECTION TREAT FACILITY#	659,085.35	1.674442	11,957		11,957	1,191	13,148
ADULT PROBATION	473,031.30	1.201761	8,581		8,581	855	9,436
REGIONAL COURT SERVICES	542,272.28	1.377672	9,838		9,838	980	10,817
DOMESTIC RELATIONS COURT	417,661.48	1.061091	7,577		7,577	755	8,332
JUVENILE COURT	1,238,466.97	3.146392	22,468		22,468	2,238	24,705
JUVENILE COURT-SG	22,412.52	0.056940	407		407	40	447
JUVENILE COURT-MG	187,096.85	0.475330	3,394		3,394	338	3,732
JUVENILE DETENTION CENTER	559,784.63	1.422163	10,155		10,155	1,011	11,167
YOUTH TREATMENT CENTER#	375,709.13	0.954509	6,816		6,816	679	7,495
CLERK OF COURTS	534,439.87	1.357773	9,695		9,695	966	10,661
CERTIFICATE OF TITLE	358,402.65	0.910541	6,502		6,502	648	7,149
CORONER	325,902.78	0.827974	5,912		5,912	589	6,501
PROBATE COURT	397,763.17	1.010539	7,216		7,216	719	7,935
BOE-BRD OF ELECTIONS	352,810.70	0.896335	6,401		6,401	637	7,038
SHERIFF	1,699,040.89	4.316505	30,823		30,823	3,070	33,893
SHERIFF-FG	10,339.91	0.026269	188		188	19	206
SHERIFF-SG	7,777.44	0.019759	141		141	14	155
SHERIFF-NGF	642,123.90	1.631350	11,649		11,649	1,160	12,809

**LUCAS COUNTY, OHIO
COST ALLOCATION PLAN
2023 FOR USE IN 2025**
**Schedule .4 - Detail Activity Allocations
For Department HEALTH & W/C**

Activity - SELF FUNDED HEALTH ADMIN

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
SHERIFF CORREC CNTR/JAIL	3,554,847.61	9.031282	64,490		64,490	6,423	70,913
RECODER	111,054.12	0.282139	2,015		2,015	201	2,215
RECODER-NGF	37,700.40	0.095780	684		684	68	752
BLDG REGS#	172,687.94	0.438723	3,133		3,133	312	3,445
VETERANS SVCS	171,232.57	0.435026	3,106		3,106	309	3,416
ENGINEER-GF	31,786.44	0.080755	577		577	57	634
MVGT FUNDS	810,244.49	2.058470	14,699		14,699	1,464	16,163
CANINE CARE	350,622.22	0.890775	6,361		6,361	634	6,994
MHRSB - MENTAL HEALTH	190,417.39	0.483766	3,454		3,454	344	3,799
GSB- GUARDIANSHIP SVC BRD#	141,804.48	0.360262	2,573		2,573	256	2,829
SOIL & WATER	60,349.70	0.153322	1,095		1,095	109	1,204
SANITARY ENGINEER#	565,824.18	1.437507	10,265		10,265	1,022	11,287
WASTE WTR TREAT#	297,215.16	0.755091	5,392		5,392	537	5,929
DITCH MTCE	85,766.43	0.217894	1,556		1,556	155	1,711
BOARD OF DD	3,943,601.87	10.018933	71,543		71,543	7,125	78,668
ORLANDER PARK	97,550.66	0.247833	1,770		1,770	176	1,946
EMS-EMER MEDICAL SVCS#	96,673.71	0.245605	1,754		1,754	175	1,928
FELONY DIVERSION GRANT#	189,293.95	0.480911	3,434		3,434	342	3,776
COUNTYWIDE COMMUNICATIONS#	35,287.32	0.089649	640		640	64	704
CENTRAL SUPPLY	7,030.44	0.017861	128		128	13	140
FAMILY & CHILDREN COUNCIL#	387,027.81	0.983265	7,021		7,021	699	7,721
CENTRALIZED RECORDS	26,513.61	0.067359	481		481	48	529
LAW LIBRARY-NON GF#	28,091.25	0.071367	510		510	51	560
OTHER DEPARTMENTS	2,043,366.79	5.191283	37,070		37,070	3,692	40,762
Schedule .4 Total for SELF FUNDED HEALTH ADMIN	39,361,496.54	100.000000	714,074		714,074	68,996	783,071

Allocation Basis: HEALTH INSURANCE AMOUNTS BY DEPARTMENT
Allocation Source: COUNTY PROVIDED HEALTH INSURANCE REPORT

**LUCAS COUNTY, OHIO
COST ALLOCATION PLAN
2023 FOR USE IN 2025**
**Schedule .5 - Allocation Summary
For Department HEALTH & W/C**

Receiving Department	Total	HEALTH INS-GF	W/C-GF	SELF FUNDED W/C ADMIN	SELF FUNDED HEALTH ADMIN
PURCHASING/SUPPORT SVCS	100,728	95,812	2,581	597	1,738
FACILITIES MANAGEMENT	667,799	629,143	22,123	5,120	11,414
COUNTY ADMINISTRATOR	156,681	145,563	6,884	1,593	2,641
OFC OF MANAGEMENT & BUDGET	49,353	45,351	2,582	598	823
HUMAN RESOURCES	174,099	166,424	3,781	875	3,019
RISK MANAGEMENT	486	0	0	164	322
HEALTH & W/C	2,026	0	0	678	1,347
SYSTEM SOLUTIONS	43,329	42,482	0	0	847
LCIS-INFORMATION SVCS	314,117	291,586	13,260	3,455	5,817
COUNTY TREASURER	232,872	219,264	7,325	1,908	4,374
COUNTY AUDITOR	336,614	317,000	10,544	2,747	6,324
DJFS-ALL#	141,137	0	0	41,146	99,990
CHILDREN SVCS#	112,351	0	0	24,129	88,221
EMERG MGMT#	1,156	0	0	561	595
RECLAIM OHIO	1,886	0	0	1,451	435
WORK DEV-WDA#	6,038	0	0	1,920	4,118
ECONOMIC DEV#	1,210	0	0	518	692
REAL EST ASSESMENT	15,424	0	0	5,661	9,763
SOLID WASTE#	3,397	0	0	1,342	2,055
HEALTH FUND	31,445	0	0	0	31,445
DETAC TREAS	3,094	0	0	764	2,330
DETAC PROSEC	2,352	0	0	1,047	1,305
TELECOMMUNICATIONS#	472	0	0	242	230
COMMISSIONERS	2,619	0	0	1,176	1,444
PROSECUTOR OFFICE	25,458	0	0	9,845	15,613
PROSECUTOR-FG	580	0	0	0	580
PROSECUTOR-MG	479	0	0	0	479
HOTEL LODGING TAX#	545	0	0	191	354
MEDICAL CORRECT CENTER	7,684	0	0	6,033	1,651
COMMON PLEAS	35,190	0	0	10,218	24,973
COMMON PLEAS-FG	147	0	0	0	147
COMMON PLEAS-SG	860	0	0	0	860
COMMON PLEAS-NGF	14,292	0	0	2,922	11,369
INTEGRATED JUSTICE SYSTEM	3,143	0	0	1,036	2,107
CTF-CORRECTION TREAT FACILITY#	18,729	0	0	5,581	13,148
ADULT PROBATION	13,745	0	0	4,309	9,436
REGIONAL COURT SERVICES	15,262	0	0	4,444	10,817
DOMESTIC RELATIONS COURT	13,103	0	0	4,771	8,332
JUVENILE COURT	34,704	0	0	9,999	24,705
JUVENILE COURT-SG	447	0	0	0	447
JUVENILE COURT-MG	3,732	0	0	0	3,732
JUVENILE DETENTION CENTER	16,781	0	0	5,614	11,167
YOUTH TREATMENT CENTER#	11,666	0	0	4,171	7,495
CLERK OF COURTS	14,125	0	0	3,464	10,661
CERTIFICATE OF TITLE	10,039	0	0	2,889	7,149
CORONER	9,722	0	0	3,221	6,501
MUNI COURTS	1,224	0	0	1,224	0
PROBATE COURT	11,800	0	0	3,865	7,935
BOE-BRD OF ELECTIONS	10,690	0	0	3,652	7,038
SHERIFF	88,951	0	0	55,058	33,893
SHERIFF-FG	206	0	0	0	206
SHERIFF-SG	155	0	0	0	155

**LUCAS COUNTY, OHIO
COST ALLOCATION PLAN
2023 FOR USE IN 2025**

LUCAS COUNTY, OHIO 2023-
110360.01.01
2023 Version 1.0013

**Schedule .5 - Allocation Summary
For Department HEALTH & W/C**

Receiving Department	Total	HEALTH INS-GF	W/C-GF	SELF FUNDED W/C ADMIN	SELF FUNDED HEALTH ADMIN
SHERIFF-NGF	27,695	0	0	14,886	12,809
SHERIFF CORREC CNTR/JAIL	191,060	0	0	120,147	70,913
RECORDER	3,289	0	0	1,074	2,215
RECORDER-NGF	1,083	0	0	331	752
BLDG REGS#	5,204	0	0	1,759	3,445
VETERANS SVCS	5,092	0	0	1,676	3,416
ENGINEER-GF	1,008	0	0	374	634
MVGT FUNDS	24,274	0	0	8,111	16,163
CANINE CARE	10,286	0	0	3,292	6,994
MHRSB - MENTAL HEALTH	6,018	0	0	2,219	3,799
GSB- GUARDIANSHIP SVC BRD#	3,504	0	0	675	2,829
SOIL & WATER	1,752	0	0	548	1,204
SANITARY ENGINEER#	17,424	0	0	6,137	11,287
WASTE WTR TREAT#	8,812	0	0	2,883	5,929
DITCH MTCE	2,688	0	0	977	1,711
BOARD OF DD	111,533	0	0	32,865	78,668
ORLANDER PARK	3,046	0	0	1,100	1,946
RCOG-911 FUND#	15,857	0	0	15,857	0
EMS-EMER MEDICAL SVCS#	3,267	0	0	1,338	1,928
FELONY DIVERSION GRANT#	5,284	0	0	1,508	3,776
COUNTYWIDE COMMUNICATIONS#	1,189	0	0	485	704
CORONER LAB	155	0	0	155	0
CENTRAL SUPPLY	172	0	0	31	140
FAMILY & CHILDREN COUNCIL#	10,999	0	0	3,278	7,721
CENTRALIZED RECORDS	792	0	0	264	529
LAW LIBRARY-NON GF#	926	0	0	366	560
OTHER DEPARTMENTS	13,708,884	12,701,264	966,499	359	40,762
Direct Bill	0	0	0	0	0
Total	16,935,435	14,653,888	1,035,579	462,898	783,071

**LUCAS COUNTY, OHIO
COST ALLOCATION PLAN
2023 FOR USE IN 2025
Schedule .1 - Nature and Extent of Services
For Department SYSTEM SOLUTIONS**

The Systems Solutions Department oversees and manages the annual Oracle software and acquires resources for any design changes for the county. They address issues, answer questions, and provide product enhancements. Working in conjunction with LCIS, System Solutions evaluates and manages the quarterly updates and patches released by the vendor by testing the changes to determine the impact to the county and/or individual organization within the county.

- **System Soultons** - activity is allocated based on departmental headcounts with the exception of RCOG-911 Fund where there are no allocations being made.

This department receives allocations from other service departments. These incoming costs are then reallocated to designated recipient plan departments, which completes the allocation of all service department charges.

Ref.: OMB 2 CFR Part 200

**LUCAS COUNTY, OHIO
COST ALLOCATION PLAN
2023 FOR USE IN 2025**
**Schedule .2 - Costs To Be Allocated
For Department SYSTEM SOLUTIONS**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	358,931			358,931
Inbound Costs:				
PROFESSIONAL SERVICES	66	0	66	
PURCHASING/SUPPORT SVCS	233	114	346	
COUNTY ADMINISTRATOR	405	74	479	
OFC OF MANAGEMENT & BUDGET	231	91	322	
HUMAN RESOURCES	7,279	3,368	10,647	
HEALTH & W/C	43,252	77	43,329	
SYSTEM SOLUTIONS		402	402	
LCIS-INFORMATION SVCS		1,034	1,034	
COUNTY TREASURER		805	805	
COUNTY AUDITOR		1,615	1,615	
Total Allocated Additions:	51,465	7,580	59,045	59,045
Total To Be Allocated:	410,396	7,580		417,976

**LUCAS COUNTY, OHIO
COST ALLOCATION PLAN
2023 FOR USE IN 2025**
**Schedule .3 - Costs Allocated By Activity
For Department SYSTEM SOLUTIONS**

	Total	G&A	SYSTEM SOLUTIONS
Wages & Benefits			
SALARIES & WAGES	300,390	0	300,390
FRINGE BENEFITS	44,871	0	44,871
Other Expense & Cost			
ALLOWANCES MILEAGE-530003	85	0	85
PARKING-610028	230	0	230
ADVERTISING & PRINTING-640001	33	0	33
TELECOMMUNICATIONS-640018	1,012	0	1,012
TRAINING-640024	5,710	0	5,710
CONFERENCES-640025	4,873	0	4,873
SOFTWARE LICENSE-670005	1,727	0	1,727
Departmental Total			
Expenditures Per Financial Statement	358,931		
Deductions			
*Total Disallowed Costs	0	0	0
Functional Cost	358,931	0	358,931
Allocation Step 1			
Inbound - All Others	51,465	51,465	0
Reallocate Admin Costs		(51,465)	51,465
Unallocated Costs	0	0	0
1st Allocation	410,396	0	410,396
Allocation Step 2			
Inbound - All Others	7,580	7,580	0
Reallocate Admin Costs		(7,580)	7,580
Unallocated Costs	0	0	0
2nd Allocation	7,580	0	7,580
Total For SYSTEM SOLUTIONS			
Schedule .3 Total	417,976	0	417,976

**Schedule .4 - Detail Activity Allocations
For Department SYSTEM SOLUTIONS**

Activity - SYSTEM SOLUTIONS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
PURCHASING/SUPPORT SVCS	6.50	0.212418	872		872		872
FACILITIES MANAGEMENT	62.80	2.052288	8,423		8,423		8,423
COUNTY ADMINISTRATOR	11.55	0.377451	1,549		1,549		1,549
OFC OF MANAGEMENT & BUDGET	4.20	0.137255	563		563		563
HUMAN RESOURCES	10.05	0.328431	1,348		1,348		1,348
RISK MANAGEMENT	1.00	0.032680	134		134		134
HEALTH & W/C	6.30	0.205882	845		845		845
SYSTEM SOLUTIONS	3.00	0.098039	402		402		402
LCIS-INFORMATION SVCS	27.00	0.882353	3,621		3,621	69	3,690
COUNTY TREASURER	13.70	0.447712	1,837		1,837	35	1,872
COUNTY AUDITOR	22.00	0.718954	2,951		2,951	56	3,007
DJFS-ALL#	391.75	12.802288	52,541		52,541	1,008	53,549
CHILDREN SVCS#	378.15	12.357843	50,716		50,716	970	51,686
EMERG MGMT#	6.00	0.196078	805		805	15	820
RECLAIM OHIO	2.50	0.081699	335		335	6	342
WORK DEV-WDA#	14.35	0.468954	1,925		1,925	37	1,961
ECONOMIC DEV#	4.25	0.138889	570		570	11	581
REAL EST ASSESSMENT	38.05	1.243464	5,103		5,103	98	5,201
SOLID WASTE#	10.00	0.326797	1,341		1,341	26	1,367
HEALTH FUND	130.75	4.272876	17,536		17,536	335	17,871
DETAC TREAS	8.90	0.290850	1,194		1,194	23	1,216
DETAC PROSEC	7.50	0.245098	1,006		1,006	19	1,025
TELECOMMUNICATIONS#	1.50	0.049020	201		201	4	205
COMMISSIONERS	7.00	0.228758	939		939	18	957
PROSECUTOR OFFICE	77.50	2.532680	10,394		10,394	199	10,593
PROSECUTOR-FG	8.60	0.281046	1,153		1,153	22	1,175
HOTEL LODGING TAX#	1.00	0.032680	134		134	3	137
MEDICAL CORRECT CENTER	15.45	0.504902	2,072		2,072	40	2,112
COMMON PLEAS	84.55	2.763072	11,340		11,340	217	11,556
COMMON PLEAS-FG	0.20	0.006536	27		27	0	27
COMMON PLEAS-SG	3.60	0.117647	483		483	9	492
COMMON PLEAS-NGF	47.55	1.553922	6,377		6,377	122	6,499
INTEGRATED JUSTICE SYSTEM	8.00	0.261438	1,073		1,073	20	1,093
CTF-CORRECTION TREAT FACILITY#	56.45	1.844771	7,571		7,571	145	7,716
ADULT PROBATION	39.55	1.292484	5,304		5,304	101	5,406
REGIONAL COURT SERVICES	44.50	1.454248	5,968		5,968	114	6,082
DOMESTIC RELATIONS COURT	38.25	1.250000	5,130		5,130	98	5,228
JUVENILE COURT	88.95	2.906863	11,930		11,930	228	12,158
JUVENILE COURT-FG	13.70	0.447712	1,837		1,837	35	1,872
JUVENILE COURT-SG	0.75	0.024510	101		101	2	102
JUVENILE DETENTION CENTER	46.10	1.506536	6,183		6,183	118	6,301
YOUTH TREATMENT CENTER#	35.30	1.153595	4,734		4,734	91	4,825
CLERK OF COURTS	35.75	1.168301	4,795		4,795	92	4,886
CERTIFICATE OF TITLE	31.75	1.037582	4,258		4,258	81	4,340
CORONER	21.80	0.712418	2,924		2,924	56	2,980
MUNI COURTS	19.00	0.620915	2,548		2,548	49	2,597
PROBATE COURT	38.40	1.254902	5,150		5,150	98	5,249
BOE-BRD OF ELECTIONS	35.50	1.160131	4,761		4,761	91	4,852
SHERIFF	116.10	3.794118	15,571		15,571	298	15,869
SHERIFF-FG	0.50	0.016340	67		67	1	68
SHERIFF-SG	1.00	0.032680	134		134	3	137
SHERIFF-NGF	44.95	1.468954	6,029		6,029	115	6,144

**LUCAS COUNTY, OHIO
COST ALLOCATION PLAN
2023 FOR USE IN 2025**
**Schedule .4 - Detail Activity Allocations
For Department SYSTEM SOLUTIONS**

Activity - SYSTEM SOLUTIONS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
SHERIFF CORREC CNTR/JAIL	270.30	8.833333	36,252		36,252	693	36,945
RECODER	9.40	0.307190	1,261		1,261	24	1,285
RECODER-NGF	4.00	0.130719	536		536	10	547
BLDG REGS#	13.00	0.424837	1,744		1,744	33	1,777
VETERANS SVCS	12.50	0.408497	1,676		1,676	32	1,708
ENGINEER-GF	3.00	0.098039	402		402	8	410
MVGT FUNDS	60.05	1.962418	8,054		8,054	154	8,208
CANINE CARE	33.00	1.078431	4,426		4,426	85	4,510
MHRSB - MENTAL HEALTH	20.00	0.653595	2,682		2,682	51	2,734
GSB- GUARDIANSHIP SVC BRD#	8.00	0.261438	1,073		1,073	20	1,093
SOIL & WATER	6.00	0.196078	805		805	15	820
SANITARY ENGINEER#	44.20	1.444444	5,928		5,928	113	6,041
WASTE WTR TREAT#	23.00	0.751634	3,085		3,085	59	3,144
DITCH MTCE	8.95	0.292484	1,200		1,200	23	1,223
BOARD OF DD	308.60	10.084967	41,388		41,388	792	42,180
ORLANDER PARK	12.00	0.392157	1,609		1,609	31	1,640
EMS-EMER MEDICAL SVCS#	10.00	0.326797	1,341		1,341	26	1,367
FELONY DIVERSION GRANT#	18.15	0.593137	2,434		2,434	46	2,481
COUNTYWIDE COMMUNICATIONS#	3.00	0.098039	402		402	8	410
CORONER LAB	0.20	0.006536	27		27	0	27
CENTRAL SUPPLY	1.00	0.032680	134		134	3	137
FAMILY & CHILDREN COUNCIL#	32.15	1.050654	4,312		4,312	82	4,394
CENTRALIZED RECORDS	2.25	0.073529	302		302	6	308
LAW LIBRARY-NON GF#	3.00	0.098039	402		402	8	410
OTHER DEPARTMENTS	30.70	1.003268	4,117		4,117	79	4,196
Schedule .4 Total for SYSTEM SOLUTIONS	3,060.00	100.000000	410,396		410,396	7,580	417,976

Allocation Basis: FULL EMPLOYEE HEADCOUNT BY DEPARTMENT - LESS RCOG-911 FUND

Allocation Source: AUDITOR'S OFFICE RECORDS

**Schedule .5 - Allocation Summary
For Department SYSTEM SOLUTIONS**

Receiving Department	Total	SYSTEM SOLUTIONS
PURCHASING/SUPPORT SVCS	872	872
FACILITIES MANAGEMENT	8,423	8,423
COUNTY ADMINISTRATOR	1,549	1,549
OFC OF MANAGEMENT & BUDGET	563	563
HUMAN RESOURCES	1,348	1,348
RISK MANAGEMENT	134	134
HEALTH & W/C	845	845
SYSTEM SOLUTIONS	402	402
LCIS-INFORMATION SVCS	3,690	3,690
COUNTY TREASURER	1,872	1,872
COUNTY AUDITOR	3,007	3,007
DJFS-ALL#	53,549	53,549
CHILDREN SVCS#	51,686	51,686
EMERG MGMT#	820	820
RECLAIM OHIO	342	342
WORK DEV-WDA#	1,961	1,961
ECONOMIC DEV#	581	581
REAL EST ASSESMENT	5,201	5,201
SOLID WASTE#	1,367	1,367
HEALTH FUND	17,871	17,871
DETAC TREAS	1,216	1,216
DETAC PROSEC	1,025	1,025
TELECOMMUNICATIONS#	205	205
COMMISSIONERS	957	957
PROSECUTOR OFFICE	10,593	10,593
PROSECUTOR-FG	1,175	1,175
HOTEL LODGING TAX#	137	137
MEDICAL CORRECT CENTER	2,112	2,112
COMMON PLEAS	11,556	11,556
COMMON PLEAS-FG	27	27
COMMON PLEAS-SG	492	492
COMMON PLEAS-NGF	6,499	6,499
INTEGRATED JUSTICE SYSTEM	1,093	1,093
CTF-CORRECTION TREAT FACILITY#	7,716	7,716
ADULT PROBATION	5,406	5,406
REGIONAL COURT SERVICES	6,082	6,082
DOMESTIC RELATIONS COURT	5,228	5,228
JUVENILE COURT	12,158	12,158
JUVENILE COURT-FG	1,872	1,872
JUVENILE COURT-SG	102	102
JUVENILE DETENTION CENTER	6,301	6,301
YOUTH TREATMENT CENTER#	4,825	4,825
CLERK OF COURTS	4,886	4,886
CERTIFICATE OF TITLE	4,340	4,340
CORONER	2,980	2,980
MUNI COURTS	2,597	2,597
PROBATE COURT	5,249	5,249
BOE-BRD OF ELECTIONS	4,852	4,852
SHERIFF	15,869	15,869
SHERIFF-FG	68	68
SHERIFF-SG	137	137
SHERIFF-NGF	6,144	6,144

**LUCAS COUNTY, OHIO
COST ALLOCATION PLAN
2023 FOR USE IN 2025**
**Schedule .5 - Allocation Summary
For Department SYSTEM SOLUTIONS**

Receiving Department	Total	SYSTEM SOLUTIONS
SHERIFF CORREC CNTR/JAIL	36,945	36,945
RECORDER	1,285	1,285
RECORDER-NGF	547	547
BLDG REGS#	1,777	1,777
VETERANS SVCS	1,708	1,708
ENGINEER-GF	410	410
MVGT FUNDS	8,208	8,208
CANINE CARE	4,510	4,510
MHRSB - MENTAL HEALTH	2,734	2,734
GSB- GUARDIANSHIP SVC BRD#	1,093	1,093
SOIL & WATER	820	820
SANITARY ENGINEER#	6,041	6,041
WASTE WTR TREAT#	3,144	3,144
DITCH MTCE	1,223	1,223
BOARD OF DD	42,180	42,180
ORLANDER PARK	1,640	1,640
EMS-EMER MEDICAL SVCS#	1,367	1,367
FELONY DIVERSION GRANT#	2,481	2,481
COUNTYWIDE COMMUNICATIONS#	410	410
CORONER LAB	27	27
CENTRAL SUPPLY	137	137
FAMILY & CHILDREN COUNCIL#	4,394	4,394
CENTRALIZED RECORDS	308	308
LAW LIBRARY-NON GF#	410	410
OTHER DEPARTMENTS	4,196	4,196
Direct Bill	0	0
Total	417,976	417,976

**LUCAS COUNTY, OHIO
COST ALLOCATION PLAN
2023 FOR USE IN 2025
Schedule .1 - Nature and Extent of Services
For Department LCIS-INFORMATION SVCS**

Lucas County's Information Services Department operates under the general direction of the County Data Processing Board. The department provides on-line systems and computer support to most County departments or agencies.

Lucas County utilizes a central processing unit to support a teleprocessing network of remote entry devices, microprocessors, and printers. In addition to the central processor, tape and disc storage subsystems are also used to provide a full range of data processing and information systems.

Services provided by the department are functionalized and allocated as follows:

- **ENTERPRISE APPLICATIONS**- associated costs are allocated to benefiting departments based on full FTE of county staff by department with some reduced for usage. Reduced departments include JFS/CSEA, CSB, Probate, DDB & Park Board. Counts used for these reduced departments are total SCM & HCM Users provided by IS Department.
- **ENTERPRISE SUPPORT**- associated costs are allocated to benefiting departments based on combined hours of support using the following reports. Enterprise hours are excluded from the total.
 - Imaging, Hours by Agency
 - Tax Acct & REA, Hours by Agency
 - Development, Hours by Agency
 - People Sof, Hours By Agency (payroll)
 - Oracle Cloud, Hours by Agency
 - End User Support, Hours by Agency
 - Website Support, Hours by Agency

**These 7 report totals are used to arrive at the salary splits between Enterprise Applications and Support. Percents are derived using total of enterprise hours of support to total on all 7 reports. This year 28% was calculated for Applications while 72% was calculated for Support work.*

- **DATA OPERATIONS** - associated costs are allocated to departments based on Operation hours of support by Agency. Enterprise hours are excluded from the total.
- **TECH SUPPORT** - associated costs are allocated to benefiting departments based on Tech Hours of Support by Department as tracked by data processing department staff. Enterprise hours are excluded from the total.
- **WAN SUPPORT DIRECT** - associated costs are allocated to benefiting departments based on annual WAN support costs by department. Report with department breakup was provided by IS.

**LUCAS COUNTY, OHIO
COST ALLOCATION PLAN
2023 FOR USE IN 2025
Schedule .1 - Nature and Extent of Services
For Department LCIS-INFORMATION SVCS**

- **EMAIL SUPPORT** – associated costs are allocated to benefiting departments based on a # of Groupwise addresses by department.
- **INTERNET SUPPORT** – associated costs are allocated to benefiting departments based on a # of internet users by department.
- **GENERAL IS EXPENSES** - costs that are general in nature to the day to day work of staff in the IS Department that can't be allocated to one of the above functions or a direct department. These costs are allocated using FTE by department with JFS/CSEA & CSB excluded. These departments are excluded as they have general IT support from Ohio Department of JFS. RCOG-911 Fund has also been excluded from this allocation.

This department receives allocations from other service departments. These incoming costs are then reallocated to designated recipient plan departments, which completes the allocation of all service department charges.

Ref.: OMB 2 CFR Part 200

**LUCAS COUNTY, OHIO
COST ALLOCATION PLAN
2023 FOR USE IN 2025**
**Schedule .2 - Costs To Be Allocated
For Department LCIS-INFORMATION SVCS**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	4,283,488			4,283,488
Deductions:				
ALLOWANCES-530002	<u>-4,300</u>			
Total Deductions:	<u>-4,300</u>			-4,300
Cost Adjustments:				
DELL SERVER	0			
...Storage Servers(2 of 7)	10,906			
HIGHLAND ONBASE SUPPORT	0			
...MultiYr Sftware (2 of 3)	<u>22,696</u>			
Total Departmental Cost	33,602			33,602
Adjustments:				
Inbound Costs:				
EQUIPMENT CAPITAL CHARGES	265,324		265,324	
PROFESSIONAL SERVICES	786	1	787	
PURCHASING/SUPPORT SVCS	1,713	838	2,551	
FACILITIES MANAGEMENT	167,186	448	167,634	
COUNTY ADMINISTRATOR	3,508	640	4,149	
OFC OF MANAGEMENT & BUDGET	2,164	850	3,014	
HUMAN RESOURCES	65,509	30,312	95,821	
HEALTH & W/C	313,205	912	314,117	
SYSTEM SOLUTIONS	3,621	69	3,690	
LCIS-INFORMATION SVCS		388,867	388,867	
COUNTY TREASURER		3,713	3,713	
COUNTY AUDITOR		7,167	7,167	
Total Allocated Additions:	823,016	433,819	1,256,834	1,256,834
Total To Be Allocated:	5,135,806	433,819		5,569,624

Schedule .3 - Costs Allocated By Activity
For Department LCIS-INFORMATION SVCS

	Total	G&A	ENTERPRISE APPLICATIONS	ENTERPRISE SUPPORT	DATA OPERATIONS
Wages & Benefits					
SALARIES & WAGES	2,070,926	237,085	294,529	741,396	221,476
FRINGE BENEFITS	305,199	34,945	43,399	109,292	32,626
Other Expense & Cost					
*ALLOWANCES-530002	4,300	0	0	0	0
CONTRACT SERVICES-610002	335,836	0	0	161,347	27,265
CONTRACT REPAIRS-610005	5,325	0	0	0	0
PROFESSIONAL SVCS-610019	621	0	0	0	0
FEES-610024	0	0	0	0	0
MATERIALS-630001	0	0	0	0	0
GASOLINE-630003	0	0	0	0	0
SUPPLIES-630006	1,910	0	0	0	0
OFFICE SUPPLIES-630007	5,387	0	0	0	0
EQUIPMENT PARTS-630011	484	0	0	0	0
POSTAGE-630013	2	0	0	0	0
MAINTENANCE SUPPLIES-630016	0	0	0	0	0
ADV/PRINTING-640001	0	0	0	0	0
TELECOMMUNICATION-640018	18,412	0	0	0	0
TRAINING-640024	11,883	0	0	11,883	0
EQUIPMENT-670001	232,645	0	0	0	0
SFTWR&LCSN SUPPORT-670005	1,290,558	0	0	1,002,168	40,243
Departmental Total					
Expenditures Per Financial Statement	4,283,488				
Deductions					
*Total Disallowed Costs	(4,300)	0	0	0	0
Cost Adjustments					
DELL SERVER	0	0	0	0	0
...Storage Servers(2 of 7)	10,906	0	0	0	0
HIGHLAND ONBASE SUPPORT	0	0	0	0	0
...MultiYr Sftware (2 of 3)	22,696	0	0	0	0
Functional Cost	4,312,790	272,030	337,928	2,026,086	321,610
Allocation Step 1					
Inbound - All Others	823,016	94,235	117,033	294,722	87,980
Reallocate Admin Costs		(366,265)	58,822	148,081	44,245
Unallocated Costs	(30,396)	0	0	0	0
1st Allocation	5,105,410	0	513,783	2,468,889	453,835
Allocation Step 2					
Inbound - All Others	433,819	49,671	61,688	155,353	46,374
Reallocate Admin Costs		(49,671)	7,977	20,082	6,000
Unallocated Costs	0	0	0	0	0
2nd Allocation	433,819	0	69,666	175,435	52,375
Total For LCIS-INFORMATION SVCS					
Schedule .3 Total	5,539,228	0	583,448	2,644,324	506,210

**Schedule .3 - Costs Allocated By Activity
For Department LCIS-INFORMATION SVCS**

	TECH SUPPORT	WAN SUPPORT DIRECT	EMAIL SUPPORT	INTERNET SUPPORT	GENERAL IT EXPENSES
Wages & Benefits					
SALARIES & WAGES	576,440	0	0	0	0
FRINGE BENEFITS	84,937	0	0	0	0
Other Expense & Cost					
*ALLOWANCES-530002	0	0	0	0	0
CONTRACT SERVICES-610002	0	136,614	9,250	0	1,360
CONTRACT REPAIRS-610005	5,325	0	0	0	0
PROFESSIONAL SVCS-610019	0	0	0	0	621
FEES-610024	0	0	0	0	0
MATERIALS-630001	0	0	0	0	0
GASOLINE-630003	0	0	0	0	0
SUPPLIES-630006	0	0	0	0	1,910
OFFICE SUPPLIES-630007	0	0	0	0	5,387
EQUIPMENT PARTS-630011	0	0	0	0	484
POSTAGE-630013	0	0	0	0	2
MAINTENANCE SUPPLIES-630016	0	0	0	0	0
ADV/PRINTING-640001	0	0	0	0	0
TELECOMMUNICATION-640018	0	0	0	0	18,412
TRAINING-640024	0	0	0	0	0
EQUIPMENT-670001	0	0	0	0	202,249
SFTWR&LCSN SUPPORT-670005	0	25,104	211,197	0	11,846
Departmental Total					
Expenditures Per Financial Statement					
Deductions					
*Total Disallowed Costs	0	0	0	0	0
Cost Adjustments					
DELL SERVER	0	0	0	0	0
...Storage Servers(2 of 7)	0	0	0	0	10,906
HIGHLAND ONBASE SUPPORT	0	0	0	0	0
...MultiYr Sftware (2 of 3)	0	0	22,696	0	0
Functional Cost					
	666,702	161,718	243,143	0	253,177
Allocation Step 1					
Inbound - All Others	229,045	0	0	0	0
Reallocate Admin Costs	115,117	0	0	0	0
Unallocated Costs	0	0	0	0	0
1st Allocation	1,010,864	161,718	243,143	0	253,177
Allocation Step 2					
Inbound - All Others	120,732	0	0	0	0
Reallocate Admin Costs	15,612	0	0	0	0
Unallocated Costs	0	0	0	0	0
2nd Allocation	136,343	0	0	0	0
Total For LCIS-INFORMATION SVCS					
Schedule .3 Total	1,147,208	161,718	243,143	0	253,177

**Schedule .3 - Costs Allocated By Activity
For Department LCIS-INFORMATION SVCS**

	DIRECT DEPARTMENTS**	UNALLOC EXPENSE**
Wages & Benefits		
SALARIES & WAGES	0	0
FRINGE BENEFITS	0	0
Other Expense & Cost		
*ALLOWANCES-530002	0	0
CONTRACT SERVICES-610002	0	0
CONTRACT REPAIRS-610005	0	0
PROFESSIONAL SVCS-610019	0	0
FEES-610024	0	0
MATERIALS-630001	0	0
GASOLINE-630003	0	0
SUPPLIES-630006	0	0
OFFICE SUPPLIES-630007	0	0
EQUIPMENT PARTS-630011	0	0
POSTAGE-630013	0	0
MAINTENANCE SUPPLIES-630016	0	0
ADV/PRINTING-640001	0	0
TELECOMMUNICATION-640018	0	0
TRAINING-640024	0	0
EQUIPMENT-670001	0	30,396
SFTWR&LCSN SUPPORT-670005	0	0
Departmental Total		
Expenditures Per Financial Statement		
Deductions		
*Total Disallowed Costs	0	0
Cost Adjustments		
DELL SERVER	0	0
...Storage Servers(2 of 7)	0	0
HIGHLAND ONBASE SUPPORT	0	0
...MultiYr Sftware (2 of 3)	0	0
Functional Cost	0	30,396
Allocation Step 1		
Inbound - All Others	0	0
Reallocate Admin Costs	0	0
Unallocated Costs	0	(30,396)
1st Allocation	0	0
Allocation Step 2		
Inbound - All Others	0	0
Reallocate Admin Costs	0	0
Unallocated Costs	0	0
2nd Allocation	0	0
Total For LCIS-INFORMATION SVCS		
Schedule .3 Total	0	0

**Schedule .4 - Detail Activity Allocations
For Department LCIS-INFORMATION SVCS**

Activity - ENTERPRISE APPLICATIONS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
PURCHASING/SUPPORT SVCS	6.50	0.296249	1,522		1,522		1,522
FACILITIES MANAGEMENT	62.80	2.862221	14,706		14,706		14,706
COUNTY ADMINISTRATOR	11.55	0.526412	2,705		2,705		2,705
OFC OF MANAGEMENT & BUDGET	4.20	0.191422	983		983		983
HUMAN RESOURCES	10.05	0.458047	2,353		2,353		2,353
RISK MANAGEMENT	1.00	0.045577	234		234		234
HEALTH & W/C	6.30	0.287134	1,475		1,475		1,475
SYSTEM SOLUTIONS	3.00	0.136730	702		702		702
LCIS-INFORMATION SVCS	27.00	1.230573	6,322		6,322		6,322
COUNTY TREASURER	13.70	0.624402	3,208		3,208	463	3,671
COUNTY AUDITOR	22.00	1.002689	5,152		5,152	743	5,895
DJFS-ALL#	11.00	0.501345	2,576		2,576	372	2,947
CHILDREN SVCS#	40.00	1.823071	9,367		9,367	1,352	10,718
EMERG MGMT#	6.00	0.273461	1,405		1,405	203	1,608
RECLAIM OHIO	2.50	0.113942	585		585	84	670
WORK DEV-WDA#	14.35	0.654027	3,360		3,360	485	3,845
ECONOMIC DEV#	4.25	0.193701	995		995	144	1,139
REAL EST ASSESSMENT	38.05	1.734196	8,910		8,910	1,286	10,196
SOLID WASTE#	10.00	0.455768	2,342		2,342	338	2,679
HEALTH FUND	130.75	5.959163	30,617		30,617	4,418	35,035
DETAC TREAS	8.90	0.405633	2,084		2,084	301	2,385
DETAC PROSEC	7.50	0.341826	1,756		1,756	253	2,010
TELECOMMUNICATIONS#	1.50	0.068365	351		351	51	402
COMMISSIONERS	7.00	0.319037	1,639		1,639	236	1,876
PROSECUTOR OFFICE	77.50	3.532200	18,148		18,148	2,619	20,767
PROSECUTOR-FG	8.60	0.391960	2,014		2,014	290	2,304
HOTEL LODGING TAX#	1.00	0.045577	234		234	34	268
MEDICAL CORRECT CENTER	15.45	0.704161	3,618		3,618	522	4,140
COMMON PLEAS	84.55	3.853516	19,799		19,799	2,857	22,656
COMMON PLEAS-FG	0.20	0.009115	47		47	7	54
COMMON PLEAS-SG	3.60	0.164076	843		843	122	965
COMMON PLEAS-NGF	47.55	2.167176	11,135		11,135	1,607	12,741
INTEGRATED JUSTICE SYSTEM	8.00	0.364614	1,873		1,873	270	2,143
CTF-CORRECTION TREAT FACILITY#	56.45	2.572809	13,219		13,219	1,907	15,126
ADULT PROBATION	39.55	1.802561	9,261		9,261	1,336	10,598
REGIONAL COURT SERVICES	44.50	2.028166	10,420		10,420	1,504	11,924
DOMESTIC RELATIONS COURT	38.25	1.743312	8,957		8,957	1,292	10,249
JUVENILE COURT	88.95	4.054054	20,829		20,829	3,006	23,835
JUVENILE COURT-FG	13.70	0.624402	3,208		3,208	463	3,671
JUVENILE COURT-SG	0.75	0.034183	176		176	25	201
JUVENILE DETENTION CENTER	46.10	2.101089	10,795		10,795	1,558	12,353
YOUTH TREATMENT CENTER#	35.30	1.608860	8,266		8,266	1,193	9,459
CLERK OF COURTS	35.75	1.629370	8,371		8,371	1,208	9,579
CERTIFICATE OF TITLE	31.75	1.447063	7,435		7,435	1,073	8,508
CORONER	21.80	0.993574	5,105		5,105	737	5,841
MUNI COURTS	19.00	0.865959	4,449		4,449	642	5,091
PROBATE COURT	8.00	0.364614	1,873		1,873	270	2,143
BOE-BRD OF ELECTIONS	35.50	1.617975	8,313		8,313	1,199	9,512
SHERIFF	116.10	5.291463	27,187		27,187	3,923	31,110
SHERIFF-FG	0.50	0.022788	117		117	17	134
SHERIFF-SG	1.00	0.045577	234		234	34	268
SHERIFF-NGF	44.95	2.048676	10,526		10,526	1,519	12,044

**Schedule .4 - Detail Activity Allocations
For Department LCIS-INFORMATION SVCS**

Activity - ENTERPRISE APPLICATIONS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
SHERIFF CORREC CNTR/JAIL	270.30	12.319404	63,297		63,297	9,140	72,437
RECODER	9.40	0.428422	2,201		2,201	318	2,519
RECODER-NGF	4.00	0.182307	937		937	135	1,072
BLDG REGS#	13.00	0.592498	3,044		3,044	439	3,483
VETERANS SVCS	12.50	0.569710	2,927		2,927	422	3,349
ENGINEER-GF	3.00	0.136730	702		702	101	804
MVGT FUNDS	60.05	2.736885	14,062		14,062	2,029	16,091
CANINE CARE	33.00	1.504034	7,727		7,727	1,115	8,842
MHRSB - MENTAL HEALTH	20.00	0.911535	4,683		4,683	676	5,359
GSB- GUARDIANSHIP SVC BRD#	8.00	0.364614	1,873		1,873	270	2,143
SOIL & WATER	6.00	0.273461	1,405		1,405	203	1,608
SANITARY ENGINEER#	44.20	2.014493	10,350		10,350	1,493	11,844
WASTE WTR TREAT#	23.00	1.048266	5,386		5,386	777	6,163
DITCH MTCE	8.95	0.407912	2,096		2,096	302	2,398
BOARD OF DD	40.00	1.823071	9,367		9,367	1,352	10,718
ORLANDER PARK	8.00	0.364614	1,873		1,873	270	2,143
RCOG-911 FUND#	156.00	7.109977	36,530		36,530	5,271	41,801
EMS-EMER MEDICAL SVCS#	10.00	0.455768	2,342		2,342	338	2,679
FELONY DIVERSION GRANT#	18.15	0.827218	4,250		4,250	613	4,863
COUNTYWIDE COMMUNICATIONS#	3.00	0.136730	702		702	101	804
CORONER LAB	0.20	0.009115	47		47	7	54
CENTRAL SUPPLY	1.00	0.045577	234		234	34	268
FAMILY & CHILDREN COUNCIL#	32.15	1.465293	7,528		7,528	1,086	8,615
CENTRALIZED RECORDS	2.25	0.102548	527		527	76	603
LAW LIBRARY-NON GF#	3.00	0.136730	702		702	101	804
OTHER DEPARTMENTS	30.70	1.399207	7,189		7,189	1,037	8,226
Schedule .4 Total for ENTERPRISE APPLICATIONS	2,194.10	100.000000	513,783		513,783	69,666	583,448

Allocation Basis: NUMBER OF STAFF COUNT BY DEPARTMENT WITH SOME REDUCED FOR USAGE

Allocation Source: COUNTY FTE REPORT AND IS STATISTICS

Schedule .4 - Detail Activity Allocations
For Department LCIS-INFORMATION SVCS

Activity - ENTERPRISE SUPPORT

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
PURCHASING/SUPPORT SVCS	246.72	2.445065	60,366		60,366		60,366
FACILITIES MANAGEMENT	46.60	0.461819	11,402		11,402		11,402
COUNTY ADMINISTRATOR	9.20	0.091175	2,251		2,251		2,251
OFC OF MANAGEMENT & BUDGET	288.55	2.859612	70,601		70,601		70,601
HUMAN RESOURCES	408.43	4.047657	99,932		99,932		99,932
RISK MANAGEMENT	34.15	0.338436	8,356		8,356		8,356
HEALTH & W/C	306.63	3.038790	75,024		75,024		75,024
LCIS-INFORMATION SVCS	504.68	5.001521	123,482		123,482		123,482
COUNTY TREASURER	576.22	5.710503	140,986		140,986	12,260	153,246
COUNTY AUDITOR	1,947.06	19.295914	476,396		476,396	41,430	517,826
DJFS-ALL#	372.05	3.687120	91,031		91,031	7,916	98,947
CHILDREN SVCS#	455.59	4.515025	111,471		111,471	9,693	121,164
EMERG MGMT#	1.01	0.010009	247		247	21	269
WORK DEV-WDA#	4.31	0.042713	1,054		1,054	92	1,146
ECONOMIC DEV#	1.05	0.010406	257		257	22	279
REAL EST ASSESSMENT	965.38	9.567188	236,203		236,203	20,540	256,743
SOLID WASTE#	56.92	0.564093	13,927		13,927	1,211	15,138
HEALTH FUND	143.69	1.424008	35,157		35,157	3,057	38,214
COMMISSIONERS	674.76	6.687062	165,096		165,096	14,356	179,452
PROSECUTOR OFFICE	121.55	1.204595	29,740		29,740	2,586	32,326
COURT OF APPEALS	2.59	0.025668	634		634	55	689
COMMON PLEAS	337.84	3.348090	82,661		82,661	7,188	89,849
CTF-CORRECTION TREAT FACILITY#	9.06	0.089787	2,217		2,217	193	2,409
ADULT PROBATION	1.13	0.011199	276		276	24	300
DOMESTIC RELATIONS COURT	42.65	0.422674	10,435		10,435	907	11,343
JUVENILE COURT	107.43	1.064662	26,285		26,285	2,286	28,571
CLERK OF COURTS	155.27	1.538770	37,990		37,990	3,303	41,294
CORONER	14.98	0.148456	3,665		3,665	319	3,984
MUNI COURTS	4.02	0.039839	984		984	85	1,069
PROBATE COURT	26.93	0.266884	6,589		6,589	573	7,162
BOE-BRD OF ELECTIONS	67.80	0.671917	16,589		16,589	1,442	18,031
SHERIFF	72.95	0.722955	17,849		17,849	1,552	19,401
SHERIFF CORREC CNTR/JAIL	9.56	0.094742	2,339		2,339	203	2,542
RECORDER	20.59	0.204053	5,038		5,038	438	5,476
BLDG REGS#	5.32	0.052723	1,302		1,302	113	1,415
COM DEV CTR	30.06	0.297903	7,355		7,355	639	7,994
VETERANS SVCS	12.39	0.122788	3,031		3,031	263	3,295
ENGINEER-GF	297.26	2.945930	72,732		72,732	6,325	79,056
CANINE CARE	8.16	0.080868	1,997		1,997	174	2,170
MHRSB - MENTAL HEALTH	50.41	0.499577	12,334		12,334	1,073	13,407
GSB- GUARDIANSHIP SVC BRD#	32.38	0.320895	7,923		7,923	689	8,611
SOIL & WATER	3.31	0.032803	810		810	70	880
SANITARY ENGINEER#	14.12	0.139933	3,455		3,455	300	3,755
WASTE WTR TREAT#	12.76	0.126455	3,122		3,122	271	3,393
BOARD OF DD	310.49	3.077044	75,969		75,969	6,606	82,575
ORLANDER PARK	13.85	0.137257	3,389		3,389	295	3,683
RCOG-911 FUND#	12.79	0.126753	3,129		3,129	272	3,401
EMS-EMER MEDICAL SVCS#	12.80	0.126852	3,132		3,132	272	3,404
FAMILY & CHILDREN COUNCIL#	2.93	0.029037	717		717	62	779
LAW LIBRARY-NON GF#	2.93	0.029037	717		717	62	779
OTHER DEPARTMENTS	1,231.22	12.201738	301,247		301,247	26,196	327,443

**Schedule .4 - Detail Activity Allocations
For Department LCIS-INFORMATION SVCS**

Activity - ENTERPRISE SUPPORT

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Schedule .4 Total for ENTERPRISE SUPPORT	10,090.53	100.000000	2,468,889		2,468,889	175,435	2,644,324

Allocation Basis: HOURS OF SUPPORT TO BENEFITING DEPTS

Allocation Source: INFO SVCS DEPT REPORT

**Schedule .4 - Detail Activity Allocations
For Department LCIS-INFORMATION SVCS**

Activity - DATA OPERATIONS

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
LCIS-INFORMATION SVCS	34.09	43.919093	199,320		199,320		199,320
OTHER DEPARTMENTS	43.53	56.080907	254,515		254,515	52,375	306,890
Schedule .4 Total for DATA OPERATIONS	77.62	100.000000	453,835		453,835	52,375	506,210

Allocation Basis: DATA OPERATION SUPPORT HOURS TO BENEFITING DEPTS

Allocation Source: INFO SVCS DEPT REPORT

Schedule .4 - Detail Activity Allocations
For Department LCIS-INFORMATION SVCS

Activity - TECH SUPPORT

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
PURCHASING/SUPPORT SVCS	35.92	0.495830	5,012		5,012		5,012
FACILITIES MANAGEMENT	111.93	1.545051	15,618		15,618		15,618
COUNTY ADMINISTRATOR	16.52	0.228038	2,305		2,305		2,305
OFC OF MANAGEMENT & BUDGET	105.92	1.462091	14,780		14,780		14,780
HUMAN RESOURCES	300.82	4.152437	41,975		41,975		41,975
RISK MANAGEMENT	47.01	0.648913	6,560		6,560		6,560
HEALTH & W/C	28.41	0.392164	3,964		3,964		3,964
LCIS-INFORMATION SVCS	208.50	2.878077	29,093		29,093		29,093
COUNTY TREASURER	207.40	2.862893	28,940		28,940	4,426	33,366
COUNTY AUDITOR	504.99	6.970744	70,465		70,465	10,776	81,241
DJFS-ALL#	16.11	0.222378	2,248		2,248	344	2,592
CHILDREN SVCS#	256.83	3.545211	35,837		35,837	5,480	41,318
EMERG MGMT#	2.07	0.028574	289		289	44	333
WORK DEV-WDA#	26.29	0.362900	3,668		3,668	561	4,229
ECONOMIC DEV#	13.89	0.191734	1,938		1,938	296	2,234
REAL EST ASSESSMENT	107.98	1.490527	15,067		15,067	2,304	17,371
SOLID WASTE#	36.06	0.497762	5,032		5,032	769	5,801
HEALTH FUND	219.02	3.023292	30,561		30,561	4,674	35,235
COMMISSIONERS	262.29	3.620580	36,599		36,599	5,597	42,196
PROSECUTOR OFFICE	473.18	6.531648	66,026		66,026	10,097	76,123
COURT OF APPEALS	245.87	3.393922	34,308		34,308	5,247	39,554
COMMON PLEAS	477.44	6.590452	66,621		66,621	10,188	76,809
CTF-CORRECTION TREAT FACILITY#	116.25	1.604683	16,221		16,221	2,481	18,702
ADULT PROBATION	197.39	2.724718	27,543		27,543	4,212	31,755
REGIONAL COURT SERVICES	13.50	0.186350	1,884		1,884	288	2,172
DOMESTIC RELATIONS COURT	156.35	2.158213	21,817		21,817	3,336	25,153
JUVENILE COURT	566.92	7.825609	79,106		79,106	12,098	91,204
YOUTH TREATMENT CENTER#	43.16	0.595769	6,022		6,022	921	6,943
CLERK OF COURTS	204.90	2.828384	28,591		28,591	4,372	32,963
CORONER	5.63	0.077715	786		786	120	906
MUNI COURTS	0.54	0.007454	75		75	11	87
PROBATE COURT	2.82	0.038927	393		393	60	454
BOE-BRD OF ELECTIONS	122.41	1.689714	17,081		17,081	2,612	19,693
SHERIFF	935.68	12.915873	130,563		130,563	19,970	150,533
SHERIFF CORREC CNTR/JAIL	115.74	1.597643	16,150		16,150	2,470	18,620
RECORDER	56.59	0.781153	7,896		7,896	1,208	9,104
BLDG REGS#	39.90	0.550769	5,568		5,568	851	6,419
COM DEV CTR	127.87	1.765083	17,843		17,843	2,729	20,571
VETERANS SVCS	62.94	0.868807	8,782		8,782	1,343	10,125
ENGINEER-GF	283.92	3.919154	39,617		39,617	6,059	45,676
CANINE CARE	47.19	0.651398	6,585		6,585	1,007	7,592
MHRSB - MENTAL HEALTH	33.53	0.462839	4,679		4,679	715	5,394
GSB- GUARDIANSHIP SVC BRD#	31.66	0.437026	4,418		4,418	675	5,093
SOIL & WATER	26.68	0.368283	3,723		3,723	569	4,292
SANITARY ENGINEER#	83.83	1.157166	11,697		11,697	1,789	13,486
WASTE WTR TREAT#	38.74	0.534756	5,406		5,406	827	6,232
BOARD OF DD	4.65	0.064187	649		649	99	748
EMS-EMER MEDICAL SVCS#	28.26	0.390093	3,943		3,943	603	4,546
FAMILY & CHILDREN COUNCIL#	0.51	0.007040	71		71	11	82
LAW LIBRARY-NON GF#	16.06	0.221688	2,241		2,241	343	2,584
LEPC-LOCAL EMERG. PLAN COMM	1.53	0.021120	214		214	33	246
OTHER DEPARTMENTS	174.82	2.413168	24,394		24,394	3,730	28,124

**Schedule .4 - Detail Activity Allocations
For Department LCIS-INFORMATION SVCS**

Activity - TECH SUPPORT

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
Schedule .4 Total for TECH SUPPORT	7,244.42	100.000000	1,010,864		1,010,864	136,343	1,147,208

Allocation Basis: HOURS OF SUPPORT TO BENEFITING DEPTS

Allocation Source: INFO SVCS DEPT REPORT

**Schedule .4 - Detail Activity Allocations
For Department LCIS-INFORMATION SVCS**

Activity - WAN SUPPORT DIRECT

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
FACILITIES MANAGEMENT	6,271.23	3.920942	6,341		6,341		6,341
LCIS-INFORMATION SVCS	22,240.16	13.905146	22,487		22,487		22,487
DJFS-ALL#	33,889.78	21.188799	34,266		34,266		34,266
SOLID WASTE#	3,011.38	1.882796	3,045		3,045		3,045
HEALTH FUND	1,096.14	0.685336	1,108		1,108		1,108
PLANNING COMMISSION	32,830.72	20.526649	33,195		33,195		33,195
CERTIFICATE OF TITLE	3,411.64	2.133049	3,450		3,450		3,450
CORONER	1,322.27	0.826719	1,337		1,337		1,337
BOE-BRD OF ELECTIONS	16,944.89	10.594401	17,133		17,133		17,133
BLDG REGS#	4,463.80	2.790888	4,513		4,513		4,513
VETERANS SVCS	1,322.28	0.826725	1,337		1,337		1,337
SOIL & WATER	1,832.28	1.145591	1,853		1,853		1,853
SANITARY ENGINEER#	4,463.80	2.790888	4,513		4,513		4,513
WASTE WTR TREAT#	6,952.55	4.346921	7,030		7,030		7,030
BOARD OF DD	789.68	0.493729	798		798		798
OTHER DEPARTMENTS	19,099.34	11.941421	19,311		19,311		19,311
Schedule .4 Total for WAN SUPPORT DIRECT	159,941.94	100.000000	161,718		161,718	0	161,718

Allocation Basis: DIRECT ALLOCATION TO BENEFITING DEPTS

Allocation Source: INFO SVCS DEPT REPORT

**Schedule .4 - Detail Activity Allocations
For Department LCIS-INFORMATION SVCS**

Activity - EMAIL SUPPORT

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
PURCHASING/SUPPORT SVCS	10	0.394322	959		959		959
FACILITIES MANAGEMENT	85	3.351735	8,150		8,150		8,150
OFC OF MANAGEMENT & BUDGET	1	0.039432	96		96		96
HUMAN RESOURCES	21	0.828076	2,013		2,013		2,013
RISK MANAGEMENT	7	0.276025	671		671		671
HEALTH & W/C	5	0.197161	479		479		479
LCIS-INFORMATION SVCS	54	2.129338	5,177		5,177		5,177
COUNTY TREASURER	31	1.222397	2,972		2,972		2,972
COUNTY AUDITOR	69	2.720820	6,615		6,615		6,615
DJFS-ALL#	2	0.078864	192		192		192
CHILDREN SVCS#	62	2.444795	5,944		5,944		5,944
ECONOMIC DEV#	19	0.749211	1,822		1,822		1,822
REAL EST ASSESMENT	55	2.168770	5,273		5,273		5,273
SOLID WASTE#	15	0.591483	1,438		1,438		1,438
HEALTH FUND	216	8.517350	20,709		20,709		20,709
COMMISSIONERS	51	2.011041	4,890		4,890		4,890
PROSECUTOR OFFICE	132	5.205047	12,656		12,656		12,656
COURT OF APPEALS	47	1.853312	4,506		4,506		4,506
COMMON PLEAS	133	5.244479	12,752		12,752		12,752
INTEGRATED JUSTICE SYSTEM	78	3.075710	7,478		7,478		7,478
ADULT PROBATION	67	2.641956	6,424		6,424		6,424
REGIONAL COURT SERVICES	49	1.932177	4,698		4,698		4,698
DOMESTIC RELATIONS COURT	46	1.813880	4,410		4,410		4,410
JUVENILE COURT	16	0.630915	1,534		1,534		1,534
YOUTH TREATMENT CENTER#	52	2.050473	4,986		4,986		4,986
CLERK OF COURTS	84	3.312303	8,054		8,054		8,054
PROBATE COURT	1	0.039432	96		96		96
BOE-BRD OF ELECTIONS	42	1.656151	4,027		4,027		4,027
SHERIFF	538	21.214512	51,582		51,582		51,582
SHERIFF CORREC CNTR/JAIL	1	0.039432	96		96		96
RECORDER	16	0.630915	1,534		1,534		1,534
BLDG REGS#	15	0.591483	1,438		1,438		1,438
COM DEV CTR	5	0.197161	479		479		479
VETERANS SVCS	18	0.709779	1,726		1,726		1,726
MVGT FUNDS	99	3.903785	9,492		9,492		9,492
CANINE CARE	44	1.735016	4,219		4,219		4,219
GSB- GUARDIANSHIP SVC BRD#	9	0.354890	863		863		863
SOIL & WATER	9	0.354890	863		863		863
SANITARY ENGINEER#	53	2.089905	5,081		5,081		5,081
WASTE WTR TREAT#	4	0.157729	384		384		384
EMS-EMER MEDICAL SVCS#	2	0.078864	192		192		192
LAW LIBRARY-NON GF#	5	0.197161	479		479		479
OTHER DEPARTMENTS	268	10.567823	25,695		25,695		25,695
Schedule .4 Total for EMAIL SUPPORT	2,536	100.000000	243,143		243,143	0	243,143

Allocation Basis: # OF E-MAIL ADDRESS BY DEPARTMENT

Allocation Source: INFO SVCS DEPT REPORT

**Schedule .4 - Detail Activity Allocations
For Department LCIS-INFORMATION SVCS**

Activity - INTERNET SUPPORT

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
PURCHASING/SUPPORT SVCS	4	0.150432	0	0	0	0	0
FACILITIES MANAGEMENT	29	1.090636	0	0	0	0	0
OFC OF MANAGEMENT & BUDGET	6	0.225649	0	0	0	0	0
HUMAN RESOURCES	6	0.225649	0	0	0	0	0
RISK MANAGEMENT	53	1.993231	0	0	0	0	0
LCIS-INFORMATION SVCS	26	0.977811	0	0	0	0	0
COUNTY TREASURER	43	1.617149	0	0	0	0	0
COUNTY AUDITOR	49	1.842798	0	0	0	0	0
DJFS-ALL#	41	1.541933	0	0	0	0	0
WORK DEV-WDA#	38	1.429109	0	0	0	0	0
REAL EST ASSESSMENT	89	3.347123	0	0	0	0	0
SOLID WASTE#	17	0.639338	0	0	0	0	0
HEALTH FUND	179	6.731854	0	0	0	0	0
COMMISSIONERS	33	1.241068	0	0	0	0	0
PROSECUTOR OFFICE	219	8.236179	0	0	0	0	0
COURT OF APPEALS	32	1.203460	0	0	0	0	0
COMMON PLEAS	216	8.123355	0	0	0	0	0
INTEGRATED JUSTICE SYSTEM	4	0.150432	0	0	0	0	0
CTF-CORRECTION TREAT FACILITY#	82	3.083866	0	0	0	0	0
ADULT PROBATION	48	1.805190	0	0	0	0	0
DOMESTIC RELATIONS COURT	40	1.504325	0	0	0	0	0
JUVENILE COURT	180	6.769462	0	0	0	0	0
YOUTH TREATMENT CENTER#	23	0.864987	0	0	0	0	0
CLERK OF COURTS	22	0.827379	0	0	0	0	0
CORONER	21	0.789771	0	0	0	0	0
BOE-BRD OF ELECTIONS	22	0.827379	0	0	0	0	0
SHERIFF	213	8.010530	0	0	0	0	0
RECORDER	8	0.300865	0	0	0	0	0
BLDG REGS#	20	0.752162	0	0	0	0	0
VETERANS SVCS	13	0.488906	0	0	0	0	0
MVGT FUNDS	77	2.895825	0	0	0	0	0
CANINE CARE	23	0.864987	0	0	0	0	0
GSB- GUARDIANSHIP SVC BRD#	7	0.263257	0	0	0	0	0
SOIL & WATER	14	0.526514	0	0	0	0	0
SANITARY ENGINEER#	34	1.278676	0	0	0	0	0
WASTE WTR TREAT#	22	0.827379	0	0	0	0	0
ORLANDER PARK	3	0.112824	0	0	0	0	0
RCOG-911 FUND#	83	3.121474	0	0	0	0	0
COUNTYWIDE COMMUNICATIONS#	520	19.556224	0	0	0	0	0
OTHER DEPARTMENTS	100	3.760812	0	0	0	0	0
Schedule .4 Total for INTERNET SUPPORT	2,659	100.000000	0	0	0	0	0

Allocation Basis: # OF INTERNET USERS BY DEPARTMENT

Allocation Source: INFO SVCS DEPT REPORT

**Schedule .4 - Detail Activity Allocations
For Department LCIS-INFORMATION SVCS**

Activity - GENERAL IT EXPENSES

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
PURCHASING/SUPPORT SVCS	6.50	0.283830	719		719		719
FACILITIES MANAGEMENT	62.80	2.742238	6,943		6,943		6,943
COUNTY ADMINISTRATOR	11.55	0.504345	1,277		1,277		1,277
OFC OF MANAGEMENT & BUDGET	4.20	0.183398	464		464		464
HUMAN RESOURCES	10.05	0.438845	1,111		1,111		1,111
RISK MANAGEMENT	1.00	0.043666	111		111		111
HEALTH & W/C	6.30	0.275097	696		696		696
SYSTEM SOLUTIONS	3.00	0.130999	332		332		332
LCIS-INFORMATION SVCS	27.00	1.178988	2,985		2,985		2,985
COUNTY TREASURER	13.70	0.598227	1,515		1,515		1,515
COUNTY AUDITOR	22.00	0.960657	2,432		2,432		2,432
EMERG MGMT#	6.00	0.261997	663		663		663
RECLAIM OHIO	2.50	0.109166	276		276		276
WORK DEV-WDA#	14.35	0.626610	1,586		1,586		1,586
ECONOMIC DEV#	4.25	0.185581	470		470		470
REAL EST ASSESMNT	38.05	1.661499	4,207		4,207		4,207
SOLID WASTE#	10.00	0.436662	1,106		1,106		1,106
HEALTH FUND	130.75	5.709358	14,455		14,455		14,455
DETAC TREAS	8.90	0.388629	984		984		984
DETAC PROSEC	7.50	0.327497	829		829		829
TELECOMMUNICATIONS#	1.50	0.065499	166		166		166
COMMISSIONERS	7.00	0.305664	774		774		774
PROSECUTOR OFFICE	77.50	3.384132	8,568		8,568		8,568
PROSECUTOR-FG	8.60	0.375529	951		951		951
HOTEL LODGING TAX#	1.00	0.043666	111		111		111
MEDICAL CORRECT CENTER	15.45	0.674643	1,708		1,708		1,708
COMMON PLEAS	84.55	3.691979	9,347		9,347		9,347
COMMON PLEAS-FG	0.20	0.008733	22		22		22
COMMON PLEAS-SG	3.60	0.157198	398		398		398
COMMON PLEAS-NGF	47.55	2.076329	5,257		5,257		5,257
INTEGRATED JUSTICE SYSTEM	8.00	0.349330	884		884		884
CTF-CORRECTION TREAT FACILITY#	56.45	2.464958	6,241		6,241		6,241
ADULT PROBATION	39.55	1.726999	4,372		4,372		4,372
REGIONAL COURT SERVICES	44.50	1.943147	4,920		4,920		4,920
DOMESTIC RELATIONS COURT	38.25	1.670233	4,229		4,229		4,229
JUVENILE COURT	88.95	3.884110	9,834		9,834		9,834
JUVENILE COURT-FG	13.70	0.598227	1,515		1,515		1,515
JUVENILE COURT-SG	0.75	0.032750	83		83		83
JUVENILE DETENTION CENTER	46.10	2.013013	5,096		5,096		5,096
YOUTH TREATMENT CENTER#	35.30	1.541417	3,903		3,903		3,903
CLERK OF COURTS	35.75	1.561067	3,952		3,952		3,952
CERTIFICATE OF TITLE	31.75	1.386402	3,510		3,510		3,510
CORONER	21.80	0.951923	2,410		2,410		2,410
MUNI COURTS	19.00	0.829658	2,101		2,101		2,101
PROBATE COURT	38.40	1.676783	4,245		4,245		4,245
BOE-BRD OF ELECTIONS	35.50	1.550151	3,925		3,925		3,925
SHERIFF	116.10	5.069648	12,835		12,835		12,835
SHERIFF-FG	0.50	0.021833	55		55		55
SHERIFF-SG	1.00	0.043666	111		111		111
SHERIFF-NGF	44.95	1.962796	4,969		4,969		4,969
SHERIFF CORREC CNTR/JAIL	270.30	11.802978	29,882		29,882		29,882
RECORDER	9.40	0.410462	1,039		1,039		1,039

**Schedule .4 - Detail Activity Allocations
For Department LCIS-INFORMATION SVCS**

Activity - GENERAL IT EXPENSES

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
RECODER-NGF	4.00	0.174665	442		442		442
BLDG REGS#	13.00	0.567661	1,437		1,437		1,437
VETERANS SVCS	12.50	0.545828	1,382		1,382		1,382
ENGINEER-GF	3.00	0.130999	332		332		332
MVGT FUNDS	60.05	2.622156	6,639		6,639		6,639
CANINE CARE	33.00	1.440985	3,648		3,648		3,648
MHRSB - MENTAL HEALTH	20.00	0.873324	2,211		2,211		2,211
GSB- GUARDIANSHIP SVC BRD#	8.00	0.349330	884		884		884
SOIL & WATER	6.00	0.261997	663		663		663
SANITARY ENGINEER#	44.20	1.930047	4,886		4,886		4,886
WASTE WTR TREAT#	23.00	1.004323	2,543		2,543		2,543
DITCH MTCE	8.95	0.390813	989		989		989
BOARD OF DD	308.60	13.475393	34,117		34,117		34,117
ORLANDER PARK	12.00	0.523995	1,327		1,327		1,327
EMS-EMER MEDICAL SVCS#	10.00	0.436662	1,106		1,106		1,106
FELONY DIVERSION GRANT#	18.15	0.792542	2,007		2,007		2,007
COUNTYWIDE COMMUNICATIONS#	3.00	0.130999	332		332		332
CORONER LAB	0.20	0.008733	22		22		22
CENTRAL SUPPLY	1.00	0.043666	111		111		111
FAMILY & CHILDREN COUNCIL#	32.15	1.403869	3,554		3,554		3,554
CENTRALIZED RECORDS	2.25	0.098249	249		249		249
LAW LIBRARY-NON GF#	3.00	0.130999	332		332		332
OTHER DEPARTMENTS	30.70	1.340553	3,394		3,394		3,394
Schedule .4 Total for GENERAL IT EXPENSES	2,290.10	100.000000	253,177		253,177	0	253,177

Allocation Basis: FULL EMPLOYEE HEADCOUNT BY DEPARTMENT LESS JFS, CHILD SRVCS & RCOG-911

Allocation Source: COUNTY AUDITOR'S PAYROLL RECORDS

**LUCAS COUNTY, OHIO
COST ALLOCATION PLAN
2023 FOR USE IN 2025**
**Schedule .5 - Allocation Summary
For Department LCIS-INFORMATION SVCS**

Receiving Department	Total	ENTERPRISE APPLICATIONS	ENTERPRISE SUPPORT	DATA OPERATIONS	TECH SUPPORT
PURCHASING/SUPPORT SVCS	68,577	1,522	60,366	0	5,012
FACILITIES MANAGEMENT	63,159	14,706	11,402	0	15,618
COUNTY ADMINISTRATOR	8,538	2,705	2,251	0	2,305
OFC OF MANAGEMENT & BUDGET	86,924	983	70,601	0	14,780
HUMAN RESOURCES	147,385	2,353	99,932	0	41,975
RISK MANAGEMENT	15,931	234	8,356	0	6,560
HEALTH & W/C	81,640	1,475	75,024	0	3,964
SYSTEM SOLUTIONS	1,034	702	0	0	0
LCIS-INFORMATION SVCS	388,867	6,322	123,482	199,320	29,093
COUNTY TREASURER	194,769	3,671	153,246	0	33,366
COUNTY AUDITOR	614,009	5,895	517,826	0	81,241
DJFS-ALL#	138,944	2,947	98,947	0	2,592
CHILDREN SVCS#	179,144	10,718	121,164	0	41,318
EMERG MGMT#	2,872	1,608	269	0	333
RECLAIM OHIO	946	670	0	0	0
WORK DEV-WDA#	10,807	3,845	1,146	0	4,229
ECONOMIC DEV#	5,944	1,139	279	0	2,234
REAL EST ASSESMNT	293,790	10,196	256,743	0	17,371
SOLID WASTE#	29,207	2,679	15,138	0	5,801
HEALTH FUND	144,757	35,035	38,214	0	35,235
DETAC TREAS	3,369	2,385	0	0	0
DETAC PROSEC	2,839	2,010	0	0	0
TELECOMMUNICATIONS#	568	402	0	0	0
COMMISSIONERS	229,188	1,876	179,452	0	42,196
PROSECUTOR OFFICE	150,439	20,767	32,326	0	76,123
PROSECUTOR-FG	3,255	2,304	0	0	0
PLANNING COMMISSION	33,195	0	0	0	0
HOTEL LODGING TAX#	378	268	0	0	0
MEDICAL CORRECT CENTER	5,848	4,140	0	0	0
COURT OF APPEALS	44,749	0	689	0	39,554
COMMON PLEAS	211,412	22,656	89,849	0	76,809
COMMON PLEAS-FG	76	54	0	0	0
COMMON PLEAS-SG	1,363	965	0	0	0
COMMON PLEAS-NGF	17,998	12,741	0	0	0
INTEGRATED JUSTICE SYSTEM	10,506	2,143	0	0	0
CTF-CORRECTION TREAT FACILITY#	42,478	15,126	2,409	0	18,702
ADULT PROBATION	53,449	10,598	300	0	31,755
REGIONAL COURT SERVICES	23,713	11,924	0	0	2,172
DOMESTIC RELATIONS COURT	55,384	10,249	11,343	0	25,153
JUVENILE COURT	154,977	23,835	28,571	0	91,204
JUVENILE COURT-FG	5,185	3,671	0	0	0
JUVENILE COURT-SG	284	201	0	0	0
JUVENILE DETENTION CENTER	17,449	12,353	0	0	0
YOUTH TREATMENT CENTER#	25,290	9,459	0	0	6,943
CLERK OF COURTS	95,843	9,579	41,294	0	32,963
CERTIFICATE OF TITLE	15,467	8,508	0	0	0
CORONER	14,478	5,841	3,984	0	906
MUNI COURTS	8,347	5,091	1,069	0	87
PROBATE COURT	14,100	2,143	7,162	0	454
BOE-BRD OF ELECTIONS	72,321	9,512	18,031	0	19,693
SHERIFF	265,460	31,110	19,401	0	150,533
SHERIFF-FG	189	134	0	0	0

**LUCAS COUNTY, OHIO
COST ALLOCATION PLAN
2023 FOR USE IN 2025**
**Schedule .5 - Allocation Summary
For Department LCIS-INFORMATION SVCS**

Receiving Department	Total	ENTERPRISE APPLICATIONS	ENTERPRISE SUPPORT	DATA OPERATIONS	TECH SUPPORT
SHERIFF-SG	378	268	0	0	0
SHERIFF-NGF	17,014	12,044	0	0	0
SHERIFF CORREC CNTR/JAIL	123,578	72,437	2,542	0	18,620
RECORDER	19,672	2,519	5,476	0	9,104
RECORDER-NGF	1,514	1,072	0	0	0
BLDG REGS#	18,706	3,483	1,415	0	6,419
COM DEV CTR	29,045	0	7,994	0	20,571
VETERANS SVCS	21,214	3,349	3,295	0	10,125
ENGINEER-GF	125,867	804	79,056	0	45,676
MVGT FUNDS	32,221	16,091	0	0	0
CANINE CARE	26,471	8,842	2,170	0	7,592
MHRSB - MENTAL HEALTH	26,371	5,359	13,407	0	5,394
GSB- GUARDIANSHIP SVC BRD#	17,595	2,143	8,611	0	5,093
SOIL & WATER	10,159	1,608	880	0	4,292
SANITARY ENGINEER#	43,566	11,844	3,755	0	13,486
WASTE WTR TREAT#	25,745	6,163	3,393	0	6,232
DITCH MTCE	3,388	2,398	0	0	0
BOARD OF DD	128,956	10,718	82,575	0	748
ORLANDER PARK	7,153	2,143	3,683	0	0
RCOG-911 FUND#	45,202	41,801	3,401	0	0
EMS-EMER MEDICAL SVCS#	11,927	2,679	3,404	0	4,546
FELONY DIVERSION GRANT#	6,870	4,863	0	0	0
COUNTYWIDE COMMUNICATIONS#	1,135	804	0	0	0
CORONER LAB	76	54	0	0	0
CENTRAL SUPPLY	378	268	0	0	0
FAMILY & CHILDREN COUNCIL#	13,030	8,615	779	0	82
CENTRALIZED RECORDS	851	603	0	0	0
LAW LIBRARY-NON GF#	4,977	804	779	0	2,584
LEPC-LOCAL EMERG. PLAN COMM	246	0	0	0	246
OTHER DEPARTMENTS	719,083	8,226	327,443	306,890	28,124
Direct Bill	0	0	0	0	0
Total	5,539,228	583,448	2,644,324	506,210	1,147,208

**LUCAS COUNTY, OHIO
COST ALLOCATION PLAN
2023 FOR USE IN 2025**

LUCAS COUNTY, OHIO 2023-
110360.01.01
2023 Version 1.0013

**Schedule .5 - Allocation Summary
For Department LCIS-INFORMATION SVCS**

Receiving Department	WAN SUPPORT DIRECT	EMAIL SUPPORT	INTERNET SUPPORT	GENERAL IT EXPENSES
PURCHASING/SUPPORT SVCS	0	959	0	719
FACILITIES MANAGEMENT	6,341	8,150	0	6,943
COUNTY ADMINISTRATOR	0	0	0	1,277
OFC OF MANAGEMENT & BUDGET	0	96	0	464
HUMAN RESOURCES	0	2,013	0	1,111
RISK MANAGEMENT	0	671	0	111
HEALTH & W/C	0	479	0	696
SYSTEM SOLUTIONS	0	0	0	332
LCIS-INFORMATION SVCS	22,487	5,177	0	2,985
COUNTY TREASURER	0	2,972	0	1,515
COUNTY AUDITOR	0	6,615	0	2,432
DJFS-ALL#	34,266	192	0	0
CHILDREN SVCS#	0	5,944	0	0
EMERG MGMT#	0	0	0	663
RECLAIM OHIO	0	0	0	276
WORK DEV-WDA#	0	0	0	1,586
ECONOMIC DEV#	0	1,822	0	470
REAL EST ASSESMNT	0	5,273	0	4,207
SOLID WASTE#	3,045	1,438	0	1,106
HEALTH FUND	1,108	20,709	0	14,455
DETAC TREAS	0	0	0	984
DETAC PROSEC	0	0	0	829
TELECOMMUNICATIONS#	0	0	0	166
COMMISSIONERS	0	4,890	0	774
PROSECUTOR OFFICE	0	12,656	0	8,568
PROSECUTOR-FG	0	0	0	951
PLANNING COMMISSION	33,195	0	0	0
HOTEL LODGING TAX#	0	0	0	111
MEDICAL CORRECT CENTER	0	0	0	1,708
COURT OF APPEALS	0	4,506	0	0
COMMON PLEAS	0	12,752	0	9,347
COMMON PLEAS-FG	0	0	0	22
COMMON PLEAS-SG	0	0	0	398
COMMON PLEAS-NGF	0	0	0	5,257
INTEGRATED JUSTICE SYSTEM	0	7,478	0	884
CTF-CORRECTION TREAT FACILITY#	0	0	0	6,241
ADULT PROBATION	0	6,424	0	4,372
REGIONAL COURT SERVICES	0	4,698	0	4,920
DOMESTIC RELATIONS COURT	0	4,410	0	4,229
JUVENILE COURT	0	1,534	0	9,834
JUVENILE COURT-FG	0	0	0	1,515
JUVENILE COURT-SG	0	0	0	83
JUVENILE DETENTION CENTER	0	0	0	5,096
YOUTH TREATMENT CENTER#	0	4,986	0	3,903
CLERK OF COURTS	0	8,054	0	3,952
CERTIFICATE OF TITLE	3,450	0	0	3,510
CORONER	1,337	0	0	2,410
MUNI COURTS	0	0	0	2,101
PROBATE COURT	0	96	0	4,245
BOE-BRD OF ELECTIONS	17,133	4,027	0	3,925
SHERIFF	0	51,582	0	12,835
SHERIFF-FG	0	0	0	55

**LUCAS COUNTY, OHIO
COST ALLOCATION PLAN
2023 FOR USE IN 2025**

LUCAS COUNTY, OHIO 2023-
110360.01.01
2023 Version 1.0013

**Schedule .5 - Allocation Summary
For Department LCIS-INFORMATION SVCS**

Receiving Department	WAN SUPPORT DIRECT	EMAIL SUPPORT	INTERNET SUPPORT	GENERAL IT EXPENSES
SHERIFF-SG	0	0	0	111
SHERIFF-NGF	0	0	0	4,969
SHERIFF CORREC CNTR/JAIL	0	96	0	29,882
RECORDER	0	1,534	0	1,039
RECORDER-NGF	0	0	0	442
BLDG REGS#	4,513	1,438	0	1,437
COM DEV CTR	0	479	0	0
VETERANS SVCS	1,337	1,726	0	1,382
ENGINEER-GF	0	0	0	332
MVGT FUNDS	0	9,492	0	6,639
CANINE CARE	0	4,219	0	3,648
MHRSS - MENTAL HEALTH	0	0	0	2,211
GSB- GUARDIANSHIP SVC BRD#	0	863	0	884
SOIL & WATER	1,853	863	0	663
SANITARY ENGINEER#	4,513	5,081	0	4,886
WASTE WTR TREAT#	7,030	384	0	2,543
DITCH MTCE	0	0	0	989
BOARD OF DD	798	0	0	34,117
ORLANDER PARK	0	0	0	1,327
RCOG-911 FUND#	0	0	0	0
EMS-EMER MEDICAL SVCS#	0	192	0	1,106
FELONY DIVERSION GRANT#	0	0	0	2,007
COUNTYWIDE COMMUNICATIONS#	0	0	0	332
CORONER LAB	0	0	0	22
CENTRAL SUPPLY	0	0	0	111
FAMILY & CHILDREN COUNCIL#	0	0	0	3,554
CENTRALIZED RECORDS	0	0	0	249
LAW LIBRARY-NON GF#	0	479	0	332
LEPC-LOCAL EMERG. PLAN COMM	0	0	0	0
OTHER DEPARTMENTS	19,311	25,695	0	3,394
Direct Bill	0	0	0	0
Total	161,718	243,143	0	253,177

**LUCAS COUNTY, OHIO
COST ALLOCATION PLAN
2023 FOR USE IN 2025
Schedule .1 - Nature and Extent of Services
For Department COUNTY TREASURER**

The Treasurer's Office is responsible for the receipt, management, and disbursement of County funds, as well as fund accountability. The department writes checks for warrants, redeems warrants, reconciles checks with bank statements, and reconciles accounts monthly with the County Auditor. The Treasurer is also responsible for the administration of property tax collection and related matters. Functional costs of salaries and wages were determined based on an analysis of effort by employees.

BANKING SERVICES

The services related to posting disbursements of cash, reconciling checks to bank statements, and reconciling account balances to the Auditor's records are allowable for plan purposes and benefit all departments. This function, referred to as "Banking" in the plan, has been allocated to departments based on the total number of general, special, and payroll warrants processed during this plan year.

NOTE: CSEA IV-D reimbursements to the Treasurer's office for Banking Services have been included to net allocated expenses. 66% Federal portion ONLY

GENERAL GOVERNMENT

The effort and costs associated with the collection of property taxes have been classified as "General Government" and subsequently disallowed.

This department receives allocations from other service departments. These incoming costs are then reallocated to designated recipient plan departments, which completes the allocation of all service department charges.

Ref.: OMB 2 CFR Part 200

**LUCAS COUNTY, OHIO
COST ALLOCATION PLAN
2023 FOR USE IN 2025**
**Schedule .2 - Costs To Be Allocated
For Department COUNTY TREASURER**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,414,203			1,414,203
Deductions:				
ALLOWANCE MILEAGE-530003	-658			
FEES-610024	-7			
Total Deductions:	-665			-665
Cost Adjustments:				
CSEA IV-D REIMBURSEMENT(100%)	-31,350			
Total Departmental Cost	-31,350			-31,350
Adjustments:				
Inbound Costs:				
PROFESSIONAL SERVICES	260	0	260	
PURCHASING/SUPPORT SVCS	1,681	823	2,504	
FACILITIES MANAGEMENT	82,270	240	82,510	
COUNTY ADMINISTRATOR	2,070	378	2,448	
OFC OF MANAGEMENT & BUDGET	720	283	1,003	
HUMAN RESOURCES	33,240	15,380	48,620	
RISK MANAGEMENT	26,371	206	26,577	
HEALTH & W/C	232,263	609	232,872	
SYSTEM SOLUTIONS	1,837	35	1,872	
LCIS-INFORMATION SVCS	177,621	17,148	194,769	
COUNTY TREASURER		2,618	2,618	
COUNTY AUDITOR		5,169	5,169	
Total Allocated Additions:	558,332	42,889	601,222	601,222
Total To Be Allocated:	1,940,520	42,889		1,983,410

**Schedule .3 - Costs Allocated By Activity
For Department COUNTY TREASURER**

	Total	G&A	BANKING SERVICE	GENERAL GOVT**
Wages & Benefits				
SALARIES & WAGES	954,152	257,436	330,014	366,702
FRINGE BENEFITS	142,874	38,547	49,420	54,907
Other Expense & Cost				
*ALLOWANCE MILEAGE-530003	658	0	0	0
CONTRACT SERVICES-610002	98,717	26,634	34,146	37,937
CONTRACT REPAIRS-610005	0	0	0	0
PROFESSIONAL SERVICES-610019	5,650	1,524	1,954	2,172
*FEES-610024	7	0	0	0
SUPPLIES-630006	3,282	885	1,135	1,262
OFFICE SUPPLIES-630007	4,700	1,268	1,626	1,806
POSTAGE-630013	170,383	0	17,038	153,345
MAINT SUPPLY-630016	28	8	10	10
ADV/PRINTING-640001	6,947	0	0	6,947
TELECOMMUNICATION-640018	5,544	1,496	1,918	2,130
TRAINING-640024	2,751	742	952	1,057
MEMBERSHIP/SUBSCPT-640027	5,395	1,456	1,866	2,073
EQUIPMENT-670001	12,232	3,300	4,231	4,701
SOFWARE/LICENSE-670005	883	238	305	340
Departmental Total				
Expenditures Per Financial Statement	1,414,203			
Deductions				
*Total Disallowed Costs	(665)	0	0	0
Cost Adjustments				
CSEA IV-D REIMBURSEMENT(100%)	(31,350)	0	(31,350)	0
Functional Cost	1,382,188	333,534	413,265	635,389
Allocation Step 1				
Inbound - HEALTH & W/C	232,263	0	232,263	0
Inbound - All Others	326,070	87,974	112,787	125,309
Reallocate Admin Costs		(421,508)	199,668	221,839
Unallocated Costs	(982,537)	0	0	(982,537)
1st Allocation	957,983	0	957,983	0
Allocation Step 2				
Inbound - HEALTH & W/C	609	0	609	0
Inbound - All Others	42,280	11,407	14,624	16,249
Reallocate Admin Costs		(11,407)	5,404	6,004
Unallocated Costs	(22,253)	0	0	(22,253)
2nd Allocation	20,636	0	20,636	0
Total For COUNTY TREASURER				
Schedule .3 Total	978,620	0	978,620	0

**Schedule .4 - Detail Activity Allocations
For Department COUNTY TREASURER**

Activity - BANKING SERVICE

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
PROFESSIONAL SERVICES	6.00	0.002302	22		22		22
PURCHASING/SUPPORT SVCS	442.00	0.169607	1,625		1,625		1,625
FACILITIES MANAGEMENT	5,032.80	1.931221	18,501		18,501		18,501
COUNTY ADMINISTRATOR	608.30	0.233421	2,236		2,236		2,236
OFC OF MANAGEMENT & BUDGET	266.20	0.102148	979		979		979
HUMAN RESOURCES	813.30	0.312085	2,990		2,990		2,990
RISK MANAGEMENT	284.00	0.108978	1,044		1,044		1,044
HEALTH & W/C	1,035.80	0.397464	3,808		3,808		3,808
SYSTEM SOLUTIONS	219.00	0.084036	805		805		805
LCIS-INFORMATION SVCS	1,010.00	0.387564	3,713		3,713		3,713
COUNTY TREASURER	712.20	0.273290	2,618		2,618		2,618
COUNTY AUDITOR	891.00	0.341901	3,275		3,275	73	3,349
DJFS-ALL#	15,830.50	6.074589	58,194		58,194	1,306	59,499
CHILDREN SVCS#	59,616.90	22.876602	219,158		219,158	4,928	224,085
EMERG MGMT#	645.00	0.247504	2,371		2,371	53	2,424
RECLAIM OHIO	280.00	0.107444	1,029		1,029	23	1,052
PUBLIC DEFENDER	5,080.00	1.949333	18,674		18,674	419	19,093
WORK DEV-WDA#	1,207.10	0.463197	4,437		4,437	99	4,537
ECONOMIC DEV#	364.50	0.139868	1,340		1,340	30	1,370
ECONOMIC DEV-FG	1.00	0.000384	4		4	0	4
REAL EST ASSESMENT	1,946.30	0.746848	7,155		7,155	160	7,315
SOLID WASTE#	1,198.00	0.459705	4,404		4,404	99	4,503
HEALTH FUND	35,775.50	13.728022	131,512		131,512	2,951	134,463
DETAC TREAS	471.40	0.180889	1,733		1,733	39	1,772
DETAC PROSEC	442.00	0.169607	1,625		1,625	36	1,661
TELECOMMUNICATIONS#	293.00	0.112432	1,077		1,077	24	1,101
COMMISSIONERS	511.00	0.196084	1,878		1,878	42	1,920
PROSECUTOR OFFICE	2,110.00	0.809664	7,756		7,756	174	7,930
PROSECUTOR-FG	702.60	0.269607	2,583		2,583	58	2,641
PROSECUTOR-SG	60.00	0.023024	221		221	5	225
PROSECUTOR-MG	246.00	0.094397	904		904	20	924
PROSECUTOR-NGF	701.00	0.268993	2,577		2,577	58	2,635
PLANNING COMMISSION	1.00	0.000384	4		4	0	4
HOTEL LODGING TAX#	177.00	0.067920	651		651	14	665
MEDICAL CORRECT CENTER	724.70	0.278087	2,664		2,664	60	2,724
COURT OF APPEALS	268.00	0.102839	985		985	22	1,007
COMMON PLEAS	3,102.30	1.190436	11,404		11,404	256	11,660
COMMON PLEAS-FG	71.20	0.027321	262		262	6	267
COMMON PLEAS-SG	886.60	0.340212	3,259		3,259	73	3,332
COMMON PLEAS-NGF	2,376.30	0.911850	8,735		8,735	196	8,931
INTEGRATED JUSTICE SYSTEM	343.00	0.131618	1,261		1,261	28	1,289
CTF-CORRECTION TREAT FACILITY#	2,123.70	0.814921	7,807		7,807	175	7,982
ADULT PROBATION	1,243.30	0.477088	4,570		4,570	102	4,673
REGIONAL COURT SERVICES	1,757.00	0.674208	6,459		6,459	145	6,604
DOMESTIC RELATIONS COURT	1,553.50	0.596120	5,711		5,711	128	5,839
DOMESTIC RELATIONS COURT-NGF	26.00	0.009977	96		96	2	98
JUVENILE COURT	4,408.70	1.691737	16,206		16,206	364	16,570
JUVENILE COURT-FG	1,062.20	0.407595	3,905		3,905	88	3,992
JUVENILE COURT-SG	337.50	0.129508	1,241		1,241	28	1,268
JUVENILE COURT-NGF	155.00	0.059478	570		570	13	582
JUVENILE DETENTION CENTER	1,606.60	0.616496	5,906		5,906	132	6,038
YOUTH TREATMENT CENTER#	1,452.80	0.557478	5,341		5,341	120	5,460

**LUCAS COUNTY, OHIO
COST ALLOCATION PLAN
2023 FOR USE IN 2025**
**Schedule .4 - Detail Activity Allocations
For Department COUNTY TREASURER**

Activity - BANKING SERVICE

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CLERK OF COURTS	1,465.50	0.562352	5,387		5,387	121	5,508
CLERK OF COURTS-NGF	44.00	0.016884	162		162	4	165
CERTIFICATE OF TITLE	1,848.50	0.709319	6,795		6,795	152	6,948
CORONER	621.80	0.238601	2,286		2,286	51	2,337
MUNI COURTS	890.00	0.341517	3,272		3,272	73	3,345
PROBATE COURT	1,255.40	0.481731	4,615		4,615	103	4,718
PROBATE COURT-MG	23.00	0.008826	85		85	2	86
PROBATE COURT-NGF	291.00	0.111665	1,070		1,070	24	1,094
BOE-BRD OF ELECTIONS	3,131.00	1.201449	11,510		11,510	258	11,768
BOE-BRD OF ELECTIONS-FG	5.00	0.001919	18		18	0	19
BOE-BRD OF ELECTIONS-SG	1,409.00	0.540671	5,180		5,180	116	5,296
SHERIFF	4,868.60	1.868213	17,897		17,897	402	18,299
SHERIFF-FG	289.00	0.110897	1,062		1,062	24	1,086
SHERIFF-SG	134.00	0.051419	493		493	11	503
SHERIFF-MG	219.00	0.084036	805		805	18	823
SHERIFF-NGF	1,961.70	0.752757	7,211		7,211	162	7,373
SHERIFF CORREC CNTR/JAIL	8,043.80	3.086623	29,569		29,569	664	30,233
RECORDER	527.40	0.202378	1,939		1,939	43	1,982
RECORDER-NGF	264.00	0.101304	970		970	22	992
BLDG REGS#	740.00	0.283958	2,720		2,720	61	2,781
VETERANS SVCS	1,123.00	0.430925	4,128		4,128	92	4,221
ENGINEER-GF	172.00	0.066001	632		632	14	646
MVGT FUNDS	5,176.30	1.986286	19,028		19,028	427	19,455
CANINE CARE	2,165.00	0.830769	7,959		7,959	178	8,137
CANINE CARE-MG	81.00	0.031082	298		298	7	304
MHRSB - MENTAL HEALTH	2,392.00	0.917875	8,793		8,793	197	8,990
GSB- GUARDIANSHIP SVC BRD#	768.00	0.294702	2,823		2,823	63	2,886
SOIL & WATER	291.00	0.111665	1,070		1,070	24	1,094
SANITARY ENGINEER#	2,759.20	1.058779	10,143		10,143	228	10,370
WATER OPERATION#	465.00	0.178433	1,709		1,709	38	1,748
WASTE WTR TREAT#	2,061.00	0.790861	7,576		7,576	170	7,746
SEWER FUNDS#	1,151.00	0.441670	4,231		4,231	95	4,326
DITCH MTCE	765.70	0.293820	2,815		2,815	63	2,878
BOARD OF DD	30,838.60	11.833601	113,364		113,364	2,544	115,908
ORLANDER PARK	1,252.00	0.480426	4,602		4,602	103	4,706
RCOG-911 FUND#	4,721.00	1.811575	17,355		17,355	389	17,744
EMS-EMER MEDICAL SVCS#	1,573.00	0.603602	5,782		5,782	130	5,912
EMS-FG	1.00	0.000384	4		4	0	4
EMS-SG	4.00	0.001535	15		15	0	15
FELONY DIVERSION GRANT#	739.90	0.283920	2,720		2,720	61	2,781
SENIOR CENTER	18.00	0.006907	66		66	1	68
COUNTYWIDE COMMUNICATIONS#	601.00	0.230620	2,209		2,209	49	2,259
CORONER LAB	607.20	0.232999	2,232		2,232	50	2,282
CENTRAL SUPPLY	199.00	0.076362	732		732	16	748
FAMILY & CHILDREN COUNCIL#	4,735.90	1.817292	17,409		17,409	391	17,800
CENTRALIZED RECORDS	166.50	0.063891	612		612	14	626
LAW LIBRARY-NON GF#	410.00	0.157328	1,507		1,507	34	1,541
LAW LIBRARY-MG	42.00	0.016117	154		154	3	158
LEPC-LOCAL EMERG. PLAN COMM	63.00	0.024175	232		232	5	237
OTHER DEPARTMENTS	4,749.20	1.822396	17,458		17,458	392	17,850
Schedule .4 Total for BANKING SERVICE	260,602.00	100.000000	957,983		957,983	20,636	978,620

**LUCAS COUNTY, OHIO
COST ALLOCATION PLAN
2023 FOR USE IN 2025**
**Schedule .4 - Detail Activity Allocations
For Department COUNTY TREASURER**

Activity - BANKING SERVICE

Allocation Basis: NO. OF ACCOUNTING TRANS. AND PAYROLL TRANS. BY DEPT.
Allocation Source: DATA PROCESSING AND PAYROLL REPORTS

**LUCAS COUNTY, OHIO
COST ALLOCATION PLAN
2023 FOR USE IN 2025**
**Schedule .5 - Allocation Summary
For Department COUNTY TREASURER**

Receiving Department	Total	BANKING SERVICE
PROFESSIONAL SERVICES	22	22
PURCHASING/SUPPORT SVCS	1,625	1,625
FACILITIES MANAGEMENT	18,501	18,501
COUNTY ADMINISTRATOR	2,236	2,236
OFC OF MANAGEMENT & BUDGET	979	979
HUMAN RESOURCES	2,990	2,990
RISK MANAGEMENT	1,044	1,044
HEALTH & W/C	3,808	3,808
SYSTEM SOLUTIONS	805	805
LCIS-INFORMATION SVCS	3,713	3,713
COUNTY TREASURER	2,618	2,618
COUNTY AUDITOR	3,349	3,349
DJFS-ALL#	59,499	59,499
CHILDREN SVCS#	224,085	224,085
EMERG MGMT#	2,424	2,424
RECLAIM OHIO	1,052	1,052
PUBLIC DEFENDER	19,093	19,093
WORK DEV-WDA#	4,537	4,537
ECONOMIC DEV#	1,370	1,370
ECONOMIC DEV-FG	4	4
REAL EST ASSESMENT	7,315	7,315
SOLID WASTE#	4,503	4,503
HEALTH FUND	134,463	134,463
DETAC TREAS	1,772	1,772
DETAC PROSEC	1,661	1,661
TELECOMMUNICATIONS#	1,101	1,101
COMMISSIONERS	1,920	1,920
PROSECUTOR OFFICE	7,930	7,930
PROSECUTOR-FG	2,641	2,641
PROSECUTOR-SG	225	225
PROSECUTOR-MG	924	924
PROSECUTOR-NGF	2,635	2,635
PLANNING COMMISSION	4	4
HOTEL LODGING TAX#	665	665
MEDICAL CORRECT CENTER	2,724	2,724
COURT OF APPEALS	1,007	1,007
COMMON PLEAS	11,660	11,660
COMMON PLEAS-FG	267	267
COMMON PLEAS-SG	3,332	3,332
COMMON PLEAS-NGF	8,931	8,931
INTEGRATED JUSTICE SYSTEM	1,289	1,289
CTF-CORRECTION TREAT FACILITY#	7,982	7,982
ADULT PROBATION	4,673	4,673
REGIONAL COURT SERVICES	6,604	6,604
DOMESTIC RELATIONS COURT	5,839	5,839
DOMESTIC RELATIONS COURT-NGF	98	98
JUVENILE COURT	16,570	16,570
JUVENILE COURT-FG	3,992	3,992
JUVENILE COURT-SG	1,268	1,268
JUVENILE COURT-NGF	582	582
JUVENILE DETENTION CENTER	6,038	6,038
YOUTH TREATMENT CENTER#	5,460	5,460

**LUCAS COUNTY, OHIO
COST ALLOCATION PLAN
2023 FOR USE IN 2025**
**Schedule .5 - Allocation Summary
For Department COUNTY TREASURER**

Receiving Department	Total	BANKING SERVICE
CLERK OF COURTS	5,508	5,508
CLERK OF COURTS-NGF	165	165
CERTIFICATE OF TITLE	6,948	6,948
CORONER	2,337	2,337
MUNI COURTS	3,345	3,345
PROBATE COURT	4,718	4,718
PROBATE COURT-MG	86	86
PROBATE COURT-NGF	1,094	1,094
BOE-BRD OF ELECTIONS	11,768	11,768
BOE-BRD OF ELECTIONS-FG	19	19
BOE-BRD OF ELECTIONS-SG	5,296	5,296
SHERIFF	18,299	18,299
SHERIFF-FG	1,086	1,086
SHERIFF-SG	503	503
SHERIFF-MG	823	823
SHERIFF-NGF	7,373	7,373
SHERIFF CORREC CNTR/JAIL	30,233	30,233
RECORDER	1,982	1,982
RECORDER-NGF	992	992
BLDG REGS#	2,781	2,781
VETERANS SVCS	4,221	4,221
ENGINEER-GF	646	646
MVGT FUNDS	19,455	19,455
CANINE CARE	8,137	8,137
CANINE CARE-MG	304	304
MHRSB - MENTAL HEALTH	8,990	8,990
GSB- GUARDIANSHIP SVC BRD#	2,886	2,886
SOIL & WATER	1,094	1,094
SANITARY ENGINEER#	10,370	10,370
WATER OPERATION#	1,748	1,748
WASTE WTR TREAT#	7,746	7,746
SEWER FUNDS#	4,326	4,326
DITCH MTCE	2,878	2,878
BOARD OF DD	115,908	115,908
ORLANDER PARK	4,706	4,706
RCOG-911 FUND#	17,744	17,744
EMS-EMER MEDICAL SVCS#	5,912	5,912
EMS-FG	4	4
EMS-SG	15	15
FELONY DIVERSION GRANT#	2,781	2,781
SENIOR CENTER	68	68
COUNTYWIDE COMMUNICATIONS#	2,259	2,259
CORONER LAB	2,282	2,282
CENTRAL SUPPLY	748	748
FAMILY & CHILDREN COUNCIL#	17,800	17,800
CENTRALIZED RECORDS	626	626
LAW LIBRARY-NON GF#	1,541	1,541
LAW LIBRARY-MG	158	158
LEPC-LOCAL EMERG. PLAN COMM	237	237
OTHER DEPARTMENTS	17,850	17,850
Direct Bill	0	0

Direct Bill



All Monetary Values are US Dollars
MAXCAP 2025 Maximus US Services, Inc.
Prepared By Maximus US Services, Inc.

Schedule 13.5
Page C-190

**LUCAS COUNTY, OHIO
COST ALLOCATION PLAN
2023 FOR USE IN 2025**
**Schedule .5 - Allocation Summary
For Department COUNTY TREASURER**

Receiving Department	Total	BANKING SERVICE
Total	978,620	978,620

**LUCAS COUNTY, OHIO
COST ALLOCATION PLAN
2023 FOR USE IN 2025
Schedule .1 - Nature and Extent of Services
For Department COUNTY AUDITOR**

The County Auditor's Department provides a variety of accounting services. These are generally classified as fund management and tax rate setting.

The **tax rate** responsibilities cover the following:

Determine the tax value of real estate and personal property, including annual tax updates for new construction; maintain property records and transfers of all real property; prepare duplicates of real, public utility, exempt, and personal property documents; establish tax duplicates for billings by the County Treasurer; distribute tax monies to governmental agencies; issue dog and kennel licenses; issue vendor licenses and junkyard permits; seal weights and measures; issue consents of transfer and inventories of safe deposit boxes for inheritance tax matters; accept homestead and disability exemption forms; and process agricultural use applications.

Fund management responsibilities include, but are not limited to, the accounting of all monies processed by the County Treasury; the issuing of all warrants fixed by law or authorized by the County Commissioners; the preparation of financial reports; budget certification; and payroll and fringe benefit recordkeeping. Fringe benefit recordkeeping consists of State reporting of amounts to be credited for retirement, etc. The allowable duties are functionalized and allocated as follows:

GENERAL ACCOUNTING

This function relates to the cost of establishing and maintaining accounting and other information systems required for the proper financial management of departments and agency funds. This includes the costs incurred for the development, preparation, presentation, and execution of budgets, and the processing of checks and warrants. Costs associated with general accounting have been allocated based on the total number of transactions by department, as determined from a Data Processing Department report.

PAYROLL ACCOUNTING

This function relates to the cost of preparing payrolls and maintaining necessary related wage records. This also includes the maintenance and processing of employee fringe benefit records. Costs associated with payroll accounting have been allocated based on the number of payroll warrants issued by department, as determined from payroll records.

GENERAL GOVERNMENT

All other costs related to tax appraisals, tax assessments, licensing, weights and measures, etc., are considered general government expenditures, and were disallowed for plan purposes.

This department receives allocations from other service departments. These incoming costs are then reallocated to designated recipient plan departments, which completes the allocation of all service department charges.

Ref.: OMB 2 CFR Part 200

**LUCAS COUNTY, OHIO
COST ALLOCATION PLAN
2023 FOR USE IN 2025**
**Schedule .2 - Costs To Be Allocated
For Department COUNTY AUDITOR**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,920,228			1,920,228
Deductions:				
SETTLEMENT FEES-610001	0			
MOTOR VEHICLES-640004	-6,117			
CAPITAL OUTLAY-VEHICLES-670003	-49,995			
Total Deductions:	-56,112			-56,112
Cost Adjustments:				
PERS. PROPERTY	0			
R.E. OTHER-1010.125002	942			
Total Departmental Cost Adjustments:	942			942
Inbound Costs:				
PROFESSIONAL SERVICES	10,196	0	10,196	
PURCHASING/SUPPORT SVCS	1,607	787	2,394	
FACILITIES MANAGEMENT	107,999	315	108,314	
COUNTY ADMINISTRATOR	2,934	536	3,470	
OFC OF MANAGEMENT & BUDGET	1,032	406	1,437	
RISK MANAGEMENT	38,459	300	38,759	
HEALTH & W/C	335,735	879	336,614	
SYSTEM SOLUTIONS	2,951	56	3,007	
LCIS-INFORMATION SVCS	561,060	52,950	614,009	
COUNTY TREASURER	3,275	73	3,349	
COUNTY AUDITOR		6,362	6,362	
Total Allocated Additions:	1,065,247	62,663	1,127,910	1,127,910
Total To Be Allocated:	2,930,305	62,663		2,992,968

**LUCAS COUNTY, OHIO
COST ALLOCATION PLAN
2023 FOR USE IN 2025**
**Schedule .3 - Costs Allocated By Activity
For Department COUNTY AUDITOR**

	Total	G&A	GENERAL ACCTNG	PAYROLL ACCTNG	GENERAL GOVT**
Wages & Benefits					
SALARIES & WAGES	1,479,982	35,275	669,544	284,998	490,165
FRINGE BENEFITS	236,879	5,638	107,164	45,623	78,454
Other Expense & Cost					
*SETTLEMENT FEES-610001	0	0	0	0	0
CONTRACT SERVICES-610002	51,057	1,215	23,098	9,834	16,910
CONTRACT SVCS SPCL WKS-610003	0	0	0	0	0
BUILDING REPAIRS-610007	3,055	73	1,382	588	1,012
PROFESSIONAL SVCS-610019	3,678	88	1,664	708	1,218
PARKING-610028	0	0	0	0	0
MATERIALS-630001	0	0	0	0	0
GASOLINE-630003	2,902	69	1,313	559	961
SUPPLIES-630006	14,236	339	6,440	2,742	4,715
OFFICE SUPPLIES-630007	10,579	252	4,785	2,038	3,504
POSTAGE-630013	12,942	0	12,942	0	0
ADV/PRINTING-640001	15,268	0	0	0	15,268
*MOTOR VEHICLES-640004	6,117	0	0	0	0
RENT OTHER BLDGS-640012	0	0	0	0	0
TELECOMMUNICATION-640018	11,880	283	5,374	2,288	3,935
TRAINING-640024	0	0	0	0	0
CONFERENCES-640025	0	0	0	0	0
MEMBERSHIP DUES & SUBS-640027	650	15	295	125	215
MISC - 660010	0	0	0	0	0
EQUIPMENT-670001	21,008	500	9,504	4,046	6,958
*CAPITAL OUTLAY-VEHICLES-670003	49,995	0	0	0	0
SFTWR SPPRT & LCNS-670005	0	0	0	0	0
Departmental Total					
Expenditures Per Financial Statement	1,920,228				
Deductions					
*Total Disallowed Costs	(56,112)	0	0	0	0
Cost Adjustments					
PERS. PROPERTY	0	0	0	0	0
R.E. OTHER-1010.125002	942	0	0	0	942
Functional Cost	1,865,058	43,747	843,505	353,549	624,257
Allocation Step 1					
Inbound - All Others	1,065,247	25,353	481,918	205,166	352,810
Reallocate Admin Costs		(69,100)	32,021	13,633	23,445
Unallocated Costs	(1,000,512)	0	0	0	(1,000,512)
1st Allocation	1,929,793	0	1,357,444	572,349	0
Allocation Step 2					
Inbound - All Others	62,663	1,491	28,351	12,069	20,754
Reallocate Admin Costs		(1,491)	691	294	506
Unallocated Costs	(21,259)	0	0	0	(21,259)
2nd Allocation	41,404	0	29,041	12,363	0

**LUCAS COUNTY, OHIO
COST ALLOCATION PLAN
2023 FOR USE IN 2025**
**Schedule .3 - Costs Allocated By Activity
For Department COUNTY AUDITOR**

	Total	G&A	GENERAL ACCTNG	PAYROLL ACCTNG	GENERAL GOVT**
Total For COUNTY AUDITOR					
Schedule .3 Total	1,971,197	0	1,386,485	584,711	0

**Schedule .4 - Detail Activity Allocations
For Department COUNTY AUDITOR**

Activity - GENERAL ACCTNG

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
PROFESSIONAL SERVICES	6	0.003390	46		46		46
PURCHASING/SUPPORT SVCS	273	0.154249	2,094		2,094		2,094
FACILITIES MANAGEMENT	3,400	1.921056	26,077		26,077		26,077
COUNTY ADMINISTRATOR	308	0.174025	2,362		2,362		2,362
OFC OF MANAGEMENT & BUDGET	157	0.088708	1,204		1,204		1,204
HUMAN RESOURCES	552	0.311889	4,234		4,234		4,234
RISK MANAGEMENT	258	0.145774	1,979		1,979		1,979
HEALTH & W/C	872	0.492694	6,688		6,688		6,688
SYSTEM SOLUTIONS	141	0.079667	1,081		1,081		1,081
LCIS-INFORMATION SVCS	308	0.174025	2,362		2,362		2,362
COUNTY TREASURER	356	0.201146	2,730		2,730		2,730
COUNTY AUDITOR	319	0.180240	2,447		2,447		2,447
DJFS-ALL#	5,645	3.189518	43,296		43,296	964	44,260
CHILDREN SVCS#	49,785	28.129343	381,844		381,844	8,511	390,355
EMERG MGMT#	489	0.276293	3,750		3,750	83	3,834
RECLAIM OHIO	215	0.121479	1,649		1,649	37	1,686
PUBLIC DEFENDER	5,080	2.870284	38,962		38,962	868	39,830
WORK DEV-WDA#	834	0.471224	6,397		6,397	142	6,539
ECONOMIC DEV#	254	0.143514	1,948		1,948	43	1,991
ECONOMIC DEV-FG	1	0.000565	8		8	0	8
REAL EST ASSESMNT	957	0.540721	7,340		7,340	163	7,503
SOLID WASTE#	938	0.529985	7,194		7,194	160	7,354
HEALTH FUND	32,376	18.292972	248,317		248,317	5,530	253,847
DETAC TREAS	240	0.135604	1,841		1,841	41	1,882
DETAC PROSEC	247	0.139559	1,894		1,894	42	1,936
TELECOMMUNICATIONS#	254	0.143514	1,948		1,948	43	1,991
COMMISSIONERS	329	0.185890	2,523		2,523	56	2,579
PROSECUTOR OFFICE	95	0.053677	729		729	16	745
PROSECUTOR-FG	479	0.270643	3,674		3,674	82	3,756
PROSECUTOR-SG	60	0.033901	460		460	10	470
PROSECUTOR-MG	246	0.138994	1,887		1,887	42	1,929
PROSECUTOR-NGF	701	0.396077	5,377		5,377	120	5,496
PLANNING COMMISSION	1	0.000565	8		8	0	8
HOTEL LODGING TAX#	151	0.085317	1,158		1,158	26	1,184
MEDICAL CORRECT CENTER	323	0.182500	2,477		2,477	55	2,532
COURT OF APPEALS	268	0.151424	2,055		2,055	46	2,101
COMMON PLEAS	904	0.510775	6,933		6,933	154	7,088
COMMON PLEAS-FG	66	0.037291	506		506	11	517
COMMON PLEAS-SG	793	0.448058	6,082		6,082	135	6,217
COMMON PLEAS-NGF	1,140	0.644119	8,744		8,744	195	8,938
INTEGRATED JUSTICE SYSTEM	135	0.076277	1,035		1,035	23	1,058
CTF-CORRECTION TREAT FACILITY#	656	0.370651	5,031		5,031	112	5,143
ADULT PROBATION	215	0.121479	1,649		1,649	37	1,686
REGIONAL COURT SERVICES	600	0.339010	4,602		4,602	102	4,704
DOMESTIC RELATIONS COURT	559	0.315844	4,287		4,287	95	4,383
DOMESTIC RELATIONS COURT-NGF	26	0.014690	199		199	4	204
JUVENILE COURT	2,096	1.184274	16,076		16,076	358	16,434
JUVENILE COURT-FG	706	0.398902	5,415		5,415	121	5,535
JUVENILE COURT-SG	318	0.179675	2,439		2,439	54	2,493
JUVENILE COURT-NGF	155	0.087578	1,189		1,189	26	1,215
JUVENILE DETENTION CENTER	408	0.230527	3,129		3,129	70	3,199
YOUTH TREATMENT CENTER#	535	0.302284	4,103		4,103	91	4,195

**Schedule .4 - Detail Activity Allocations
For Department COUNTY AUDITOR**

Activity - GENERAL ACCTNG

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
CLERK OF COURTS	536	0.302849	4,111		4,111	91	4,202
CLERK OF COURTS-NGF	44	0.024861	337		337	7	345
CERTIFICATE OF TITLE	1,023	0.578012	7,846		7,846	175	8,021
CORONER	55	0.031076	422		422	9	431
MUNI COURTS	396	0.223747	3,037		3,037	68	3,105
PROBATE COURT	257	0.145209	1,971		1,971	44	2,015
PROBATE COURT-MG	23	0.012995	176		176	4	180
PROBATE COURT-NGF	291	0.164420	2,232		2,232	50	2,281
BOE-BRD OF ELECTIONS	2,208	1.247556	16,935		16,935	377	17,312
BOE-BRD OF ELECTIONS-FG	5	0.002825	38		38	1	39
BOE-BRD OF ELECTIONS-SG	1,409	0.796108	10,807		10,807	241	11,047
SHERIFF	1,850	1.045280	14,189		14,189	316	14,505
SHERIFF-FG	276	0.155945	2,117		2,117	47	2,164
SHERIFF-SG	108	0.061022	828		828	18	847
SHERIFF-MG	219	0.123739	1,680		1,680	37	1,717
SHERIFF-NGF	793	0.448058	6,082		6,082	135	6,217
SHERIFF CORREC CNTR/JAIL	1,016	0.574057	7,792		7,792	173	7,966
RECORDER	283	0.159900	2,171		2,171	48	2,219
RECORDER-NGF	160	0.090403	1,227		1,227	27	1,254
BLDG REGS#	402	0.227137	3,083		3,083	69	3,152
VETERANS SVCS	798	0.450883	6,120		6,120	136	6,257
ENGINEER-GF	94	0.053112	721		721	16	737
MVGT FUNDS	3,615	2.042534	27,726		27,726	617	28,344
CANINE CARE	1,307	0.738476	10,024		10,024	223	10,247
CANINE CARE-MG	81	0.045766	621		621	14	635
MHRSB - MENTAL HEALTH	1,872	1.057711	14,358		14,358	320	14,677
GSB- GUARDIANSHIP SVC BRD#	560	0.316409	4,295		4,295	96	4,391
SOIL & WATER	135	0.076277	1,035		1,035	23	1,058
SANITARY ENGINEER#	1,610	0.909676	12,348		12,348	275	12,623
WATER OPERATION#	465	0.262733	3,566		3,566	79	3,646
WASTE WTR TREAT#	1,463	0.826619	11,221		11,221	250	11,471
SEWER FUNDS#	1,151	0.650334	8,828		8,828	196	9,024
DITCH MTCE	533	0.301154	4,088		4,088	91	4,179
BOARD OF DD	22,815	12.890850	174,986		174,986	3,897	178,883
ORLANDER PARK	940	0.531115	7,210		7,210	161	7,370
RCOG-911 FUND#	665	0.375736	5,100		5,100	114	5,214
EMS-EMER MEDICAL SVCS#	1,313	0.741867	10,070		10,070	224	10,295
EMS-FG	1	0.000565	8		8	0	8
EMS-SG	4	0.002260	31		31	1	31
FELONY DIVERSION GRANT#	268	0.151424	2,055		2,055	46	2,101
SENIOR CENTER	18	0.010170	138		138	3	141
COUNTYWIDE COMMUNICATIONS#	523	0.295504	4,011		4,011	89	4,100
CORONER LAB	602	0.340140	4,617		4,617	103	4,720
CENTRAL SUPPLY	173	0.097748	1,327		1,327	29	1,356
FAMILY & CHILDREN COUNCIL#	3,900	2.203564	29,912		29,912	666	30,578
CENTRALIZED RECORDS	108	0.061022	828		828	18	847
LAW LIBRARY-NON GF#	332	0.187585	2,546		2,546	57	2,603
LAW LIBRARY-MG	42	0.023731	322		322	7	329
LEPC-LOCAL EMERG. PLAN COMM	63	0.035596	483		483	11	494
OTHER DEPARTMENTS	3,951	2.232380	30,303		30,303	675	30,978
Schedule .4 Total for GENERAL ACCTNG	176,986	100.000000	1,357,444		1,357,444	29,041	1,386,485

**LUCAS COUNTY, OHIO
COST ALLOCATION PLAN
2023 FOR USE IN 2025**
**Schedule .4 - Detail Activity Allocations
For Department COUNTY AUDITOR**

Activity - GENERAL ACCTNG

Allocation Basis: NUMBER OF ACCOUNTING TRANSACTIONS BY DEPARTMENT
Allocation Source: DATA PROCESSING DEPARTMENT REPORT

**Schedule .4 - Detail Activity Allocations
For Department COUNTY AUDITOR**

Activity - PAYROLL ACCTNG

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
PURCHASING/SUPPORT SVCS	169.00	0.202114	1,157		1,157		1,157
FACILITIES MANAGEMENT	1,632.80	1.952736	11,176		11,176		11,176
COUNTY ADMINISTRATOR	300.30	0.359142	2,055		2,055		2,055
OFC OF MANAGEMENT & BUDGET	109.20	0.130597	747		747		747
HUMAN RESOURCES	261.30	0.312500	1,789		1,789		1,789
RISK MANAGEMENT	26.00	0.031095	178		178		178
HEALTH & W/C	163.80	0.195896	1,121		1,121		1,121
SYSTEM SOLUTIONS	78.00	0.093284	534		534		534
LCIS-INFORMATION SVCS	702.00	0.839552	4,805		4,805		4,805
COUNTY TREASURER	356.20	0.425995	2,438		2,438		2,438
COUNTY AUDITOR	572.00	0.684080	3,915		3,915		3,915
DJFS-ALL#	10,185.50	12.181278	69,722		69,722	1,595	71,317
CHILDREN SVCS#	9,831.90	11.758396	67,299		67,299	1,534	68,833
EMERG MGMT#	156.00	0.186567	1,068		1,068	24	1,092
RECLAIM OHIO	65.00	0.077736	445		445	10	455
WORK DEV-WDA#	373.10	0.446206	2,554		2,554	58	2,612
ECONOMIC DEV#	110.50	0.132152	756		756	17	774
REAL EST ASSESSMENT	989.30	1.183147	6,772		6,772	154	6,926
SOLID WASTE#	260.00	0.310945	1,780		1,780	40	1,820
HEALTH FUND	3,399.50	4.065609	23,269		23,269	530	23,800
DETAC TREAS	231.40	0.276741	1,584		1,584	36	1,620
DETAC PROSEC	195.00	0.233209	1,335		1,335	30	1,365
TELECOMMUNICATIONS#	39.00	0.046642	267		267	6	273
COMMISSIONERS	182.00	0.217662	1,246		1,246	28	1,274
PROSECUTOR OFFICE	2,015.00	2.409826	13,793		13,793	314	14,107
PROSECUTOR-FG	223.60	0.267413	1,531		1,531	35	1,565
HOTEL LODGING TAX#	26.00	0.031095	178		178	4	182
MEDICAL CORRECT CENTER	401.70	0.480410	2,750		2,750	63	2,812
COMMON PLEAS	2,198.30	2.629042	15,047		15,047	343	15,390
COMMON PLEAS-FG	5.20	0.006219	36		36	1	36
COMMON PLEAS-SG	93.60	0.111940	641		641	15	655
COMMON PLEAS-NGF	1,236.30	1.478545	8,462		8,462	193	8,655
INTEGRATED JUSTICE SYSTEM	208.00	0.248756	1,424		1,424	32	1,456
CTF-CORRECTION TREAT FACILITY#	1,467.70	1.755286	10,046		10,046	229	10,275
ADULT PROBATION	1,028.30	1.229789	7,039		7,039	160	7,199
REGIONAL COURT SERVICES	1,157.00	1.383706	7,920		7,920	180	8,100
DOMESTIC RELATIONS COURT	994.50	1.189366	6,807		6,807	155	6,962
JUVENILE COURT	2,312.70	2.765858	15,830		15,830	361	16,191
JUVENILE COURT-FG	356.20	0.425995	2,438		2,438	56	2,494
JUVENILE COURT-SG	19.50	0.023321	133		133	3	136
JUVENILE DETENTION CENTER	1,198.60	1.433458	8,204		8,204	187	8,391
YOUTH TREATMENT CENTER#	917.80	1.097637	6,282		6,282	143	6,425
CLERK OF COURTS	929.50	1.111629	6,362		6,362	145	6,507
CERTIFICATE OF TITLE	825.50	0.987251	5,650		5,650	129	5,779
CORONER	566.80	0.677861	3,880		3,880	88	3,968
MUNI COURTS	494.00	0.590796	3,381		3,381	77	3,458
PROBATE COURT	998.40	1.194030	6,834		6,834	156	6,990
BOE-BRD OF ELECTIONS	923.00	1.103856	6,318		6,318	144	6,462
SHERIFF	3,018.60	3.610075	20,662		20,662	471	21,133
SHERIFF-FG	13.00	0.015547	89		89	2	91
SHERIFF-SG	26.00	0.031095	178		178	4	182
SHERIFF-NGF	1,168.70	1.397699	8,000		8,000	182	8,182

Schedule .4 - Detail Activity Allocations
For Department COUNTY AUDITOR

Activity - PAYROLL ACCTNG

Receiving Department	Allocation Units	Allocation Pct	Gross Allocation	Direct Billed	Allocation Step 1	Allocation Step 2	Total
SHERIFF CORREC CNTR/JAIL	7,027.80	8.404851	48,105		48,105	1,096	49,201
RECODER	244.40	0.292289	1,673		1,673	38	1,711
RECODER-NGF	104.00	0.124378	712		712	16	728
BLDG REGS#	338.00	0.404229	2,314		2,314	53	2,366
VETERANS SVCS	325.00	0.388682	2,225		2,225	51	2,275
ENGINEER-GF	78.00	0.093284	534		534	12	546
MVGT FUNDS	1,561.30	1.867226	10,687		10,687	243	10,931
CANINE CARE	858.00	1.026119	5,873		5,873	134	6,007
MHRSB - MENTAL HEALTH	520.00	0.621891	3,559		3,559	81	3,640
GSB- GUARDIANSHIP SVC BRD#	208.00	0.248756	1,424		1,424	32	1,456
SOIL & WATER	156.00	0.186567	1,068		1,068	24	1,092
SANITARY ENGINEER#	1,149.20	1.374378	7,866		7,866	179	8,045
WASTE WTR TREAT#	598.00	0.715174	4,093		4,093	93	4,186
DITCH MTCE	232.70	0.278296	1,593		1,593	36	1,629
BOARD OF DD	8,023.60	9.595771	54,921		54,921	1,252	56,173
ORLANDER PARK	312.00	0.373134	2,136		2,136	49	2,184
RCOG-911 FUND#	4,056.00	4.850746	27,763		27,763	633	28,396
EMS-EMER MEDICAL SVCS#	260.00	0.310945	1,780		1,780	40	1,820
FELONY DIVERSION GRANT#	471.90	0.564366	3,230		3,230	74	3,304
COUNTYWIDE COMMUNICATIONS#	78.00	0.093284	534		534	12	546
CORONER LAB	5.20	0.006219	36		36	1	36
CENTRAL SUPPLY	26.00	0.031095	178		178	4	182
FAMILY & CHILDREN COUNCIL#	835.90	0.999689	5,722		5,722	130	5,852
CENTRALIZED RECORDS	58.50	0.069963	400		400	9	409
LAW LIBRARY-NON GF#	78.00	0.093284	534		534	12	546
OTHER DEPARTMENTS	798.20	0.954602	5,464		5,464	124	5,588
Schedule .4 Total for PAYROLL ACCTNG	83,616.00	100.000000	572,349		572,349	12,363	584,711

Allocation Basis: NUMBER OF PAYROLL CHECKS ISSUED BY DEPARTMENT

Allocation Source: AUDITOR'S PAYROLL SECTION REPORTS

**LUCAS COUNTY, OHIO
COST ALLOCATION PLAN
2023 FOR USE IN 2025**
**Schedule .5 - Allocation Summary
For Department COUNTY AUDITOR**

Receiving Department	Total	GENERAL ACCTNG	PAYROLL ACCTNG
PROFESSIONAL SERVICES	46	46	0
PURCHASING/SUPPORT SVCS	3,251	2,094	1,157
FACILITIES MANAGEMENT	37,254	26,077	11,176
COUNTY ADMINISTRATOR	4,418	2,362	2,055
OFC OF MANAGEMENT & BUDGET	1,952	1,204	747
HUMAN RESOURCES	6,022	4,234	1,789
RISK MANAGEMENT	2,157	1,979	178
HEALTH & W/C	7,809	6,688	1,121
SYSTEM SOLUTIONS	1,615	1,081	534
LCIS-INFORMATION SVCS	7,167	2,362	4,805
COUNTY TREASURER	5,169	2,730	2,438
COUNTY AUDITOR	6,362	2,447	3,915
DJFS-ALL#	115,577	44,260	71,317
CHILDREN SVCS#	459,187	390,355	68,833
EMERG MGMT#	4,926	3,834	1,092
RECLAIM OHIO	2,141	1,686	455
PUBLIC DEFENDER	39,830	39,830	0
WORK DEV-WDA#	9,151	6,539	2,612
ECONOMIC DEV#	2,765	1,991	774
ECONOMIC DEV-FG	8	8	0
REAL EST ASSESMENT	14,429	7,503	6,926
SOLID WASTE#	9,174	7,354	1,820
HEALTH FUND	277,646	253,847	23,800
DETAC TREAS	3,501	1,882	1,620
DETAC PROSEC	3,302	1,936	1,365
TELECOMMUNICATIONS#	2,264	1,991	273
COMMISSIONERS	3,853	2,579	1,274
PROSECUTOR OFFICE	14,852	745	14,107
PROSECUTOR-FG	5,321	3,756	1,565
PROSECUTOR-SG	470	470	0
PROSECUTOR-MG	1,929	1,929	0
PROSECUTOR-NGF	5,496	5,496	0
PLANNING COMMISSION	8	8	0
HOTEL LODGING TAX#	1,366	1,184	182
MEDICAL CORRECT CENTER	5,345	2,532	2,812
COURT OF APPEALS	2,101	2,101	0
COMMON PLEAS	22,478	7,088	15,390
COMMON PLEAS-FG	554	517	36
COMMON PLEAS-SG	6,873	6,217	655
COMMON PLEAS-NGF	17,593	8,938	8,655
INTEGRATED JUSTICE SYSTEM	2,514	1,058	1,456
CTF-CORRECTION TREAT FACILITY#	15,418	5,143	10,275
ADULT PROBATION	8,885	1,686	7,199
REGIONAL COURT SERVICES	12,804	4,704	8,100
DOMESTIC RELATIONS COURT	11,345	4,383	6,962
DOMESTIC RELATIONS COURT-NGF	204	204	0
JUVENILE COURT	32,625	16,434	16,191
JUVENILE COURT-FG	8,029	5,535	2,494
JUVENILE COURT-SG	2,630	2,493	136
JUVENILE COURT-NGF	1,215	1,215	0
JUVENILE DETENTION CENTER	11,590	3,199	8,391
YOUTH TREATMENT CENTER#	10,620	4,195	6,425

**LUCAS COUNTY, OHIO
COST ALLOCATION PLAN
2023 FOR USE IN 2025**
**Schedule .5 - Allocation Summary
For Department COUNTY AUDITOR**

Receiving Department	Total	GENERAL ACCTNG	PAYROLL ACCTNG
CLERK OF COURTS	10,710	4,202	6,507
CLERK OF COURTS-NGF	345	345	0
CERTIFICATE OF TITLE	13,800	8,021	5,779
CORONER	4,399	431	3,968
MUNI COURTS	6,563	3,105	3,458
PROBATE COURT	9,005	2,015	6,990
PROBATE COURT-MG	180	180	0
PROBATE COURT-NGF	2,281	2,281	0
BOE-BRD OF ELECTIONS	23,774	17,312	6,462
BOE-BRD OF ELECTIONS-FG	39	39	0
BOE-BRD OF ELECTIONS-SG	11,047	11,047	0
SHERIFF	35,638	14,505	21,133
SHERIFF-FG	2,255	2,164	91
SHERIFF-SG	1,029	847	182
SHERIFF-MG	1,717	1,717	0
SHERIFF-NGF	14,399	6,217	8,182
SHERIFF CORREC CNTR/JAIL	57,167	7,966	49,201
RECORDER	3,930	2,219	1,711
RECORDER-NGF	1,982	1,254	728
BLDG REGS#	5,518	3,152	2,366
VETERANS SVCS	8,532	6,257	2,275
ENGINEER-GF	1,283	737	546
MVGT FUNDS	39,274	28,344	10,931
CANINE CARE	16,254	10,247	6,007
CANINE CARE-MG	635	635	0
MHRSB - MENTAL HEALTH	18,318	14,677	3,640
GSB- GUARDIANSHIP SVC BRD#	5,847	4,391	1,456
SOIL & WATER	2,150	1,058	1,092
SANITARY ENGINEER#	20,669	12,623	8,045
WATER OPERATION#	3,646	3,646	0
WASTE WTR TREAT#	15,657	11,471	4,186
SEWER FUNDS#	9,024	9,024	0
DITCH MTCE	5,808	4,179	1,629
BOARD OF DD	235,056	178,883	56,173
ORLANDER PARK	9,554	7,370	2,184
RCOG-911 FUND#	33,610	5,214	28,396
EMS-EMER MEDICAL SVCS#	12,115	10,295	1,820
EMS-FG	8	8	0
EMS-SG	31	31	0
FELONY DIVERSION GRANT#	5,405	2,101	3,304
SENIOR CENTER	141	141	0
COUNTYWIDE COMMUNICATIONS#	4,646	4,100	546
CORONER LAB	4,756	4,720	36
CENTRAL SUPPLY	1,538	1,356	182
FAMILY & CHILDREN COUNCIL#	36,430	30,578	5,852
CENTRALIZED RECORDS	1,256	847	409
LAW LIBRARY-NON GF#	3,149	2,603	546
LAW LIBRARY-MG	329	329	0
LEPC-LOCAL EMERG. PLAN COMM	494	494	0
OTHER DEPARTMENTS	36,566	30,978	5,588
Direct Bill	0	0	0

**LUCAS COUNTY, OHIO
COST ALLOCATION PLAN
2023 FOR USE IN 2025**
**Schedule .5 - Allocation Summary
For Department COUNTY AUDITOR**

Receiving Department	Total	GENERAL ACCTNG	PAYROLL ACCTNG
Total	1,971,197	1,386,485	584,711

Section D: Supplemental Data

LUCAS COUNTY, OHIO
3 YEAR COMPARISON

Central Service Departments 2023 for use in 2025	DJFS-ALL#	CHILDREN SVCS#	EMERG MGMT#	RECLAIM OHIO	PUBLIC DEFENDER	WORK DEV- WDA#
BUILDING CAPITAL CHARGES	0	0	44,658	0	0	0
EQUIPMENT CAPITAL CHARGES	0	0	0	0	0	0
PROFESSIONAL SERVICES	14,250	18,637	109	196	1,750	2,432
PURCHASING/SUPPORT SVCS	26,424	147,619	2,157	1,512	9,045	8,330
FACILITIES MANAGEMENT	5,960	0	36,349	0	0	0
COUNTY ADMINISTRATOR	57,191	89,847	1,373	746	125	4,183
OFC OF MANAGEMENT & BUDGET	39,663	40,786	527	1,549	4,644	7,437
HUMAN RESOURCES	0	0	21,293	0	0	71,253
RISK MANAGEMENT	1,431	6,591	142	0	0	97
HEALTH & W/C	141,137	112,351	1,156	1,886	0	6,038
SYSTEM SOLUTIONS	53,549	51,686	820	342	0	1,961
LCIS-INFORMATION SVCS	138,944	179,144	2,872	946	0	10,807
COUNTY TREASURER	59,499	224,085	2,424	1,052	19,093	4,537
COUNTY AUDITOR	115,577	459,187	4,926	2,141	39,830	9,151
Allocated Costs for Fiscal 2023	653,624	1,329,934	118,807	10,369	74,488	126,226
Roll Forwards	294,964	0	0	0	0	51,256
Fixed Costs	948,588	1,329,934	118,807	10,369	74,488	177,482

Central Service Departments 2022 for use in 2024	DJFS-ALL#	CHILDREN	EMERG	RECLAIM	PUBLIC DEFENDER#	WORK DEV-
		SVCS#	MGMT	OH/FELONY DELQ CARE		WDA#
BUILDING CAPITAL CHARGES	0	0	13,458	0	0	0
EQUIPMENT CAPITAL CHARGES	0	0	0	0	0	0
PROPERTY INSURANCE	0	0	0	0	0	0
PROFESSIONAL SERVICES	12,372	18,976	105	241	1,520	2,463
PURCHASING/SUPPORT SVCS	15,557	122,241	2,526	1,782	6,883	6,247
FACILITIES MANAGEMENT	9,707	0	13,234	0	0	0
COUNTY ADMINISTRATOR	80,571	118,660	1,932	859	359	5,255
OFC OF MANAGEMENT & BUDGET	16,873	132,587	2,740	1,933	1,051	6,776
PERSONNEL/H.R.	0	0	12,198	0	0	61,154
RISK MANAGEMENT	28,532	27,996	380	76	0	1,122
INFORMATION SVCS	83,910	153,302	11,645	316	0	4,777
COUNTY TREASURER	67,471	256,613	2,473	1,091	19,139	4,644
COUNTY AUDITOR	80,979	375,386	3,525	1,632	29,747	6,279
HEALTH & W/C	79,458	90,257	1,009	1,050	0	4,270
Allocated Costs for Fiscal 2022	475,430	1,296,017	65,227	8,981	58,698	102,986
Roll Forwards	116,770	0	0	0	0	28,016
Fixed Costs	592,200	1,296,017	65,227	8,981	58,698	131,001

Central Service Departments 2021 for use in 2023	DJFS SHARED#	CHILDREN SVCS#	EMERG MGMT	RECLAIM OH/FELONY DELQ CARE	PUBLIC DEFENDER#	WORK DEV- WDA#
	16,574	15,882	97	381	1,498	2,106
BUILDING CAPITAL CHARGES	0	0	13,622	0	0	0
EQUIPMENT CAPITAL CHARGES	0	0	0	0	0	0
PROPERTY INSURANCE	0	0	0	0	0	0
PROFESSIONAL SERVICES	16,574	15,882	97	381	1,498	2,106
PURCHASING DEPARTMNT	17,786	79,646	2,392	1,807	12,233	7,914
FACILITIES MANAGEMENT	7,168	0	10,040	0	0	0
COUNTY ADMINISTRATOR	49,280	53,190	731	313	148	2,244
OFC OF MANAGEMENT & BUDGET	15,360	68,783	2,066	1,560	1,187	6,834
PERSONNEL/H.R.	0	0	8,385	0	0	39,871
RISK MANAGEMENT	24,052	22,651	240	60	0	706
INFORMATION SVCS	29,111	33,529	2,721	467	132	4,035
COUNTY TREASURER	42,314	313,353	1,347	764	12,544	2,867
COUNTY AUDITOR	65,884	595,790	2,461	1,450	24,480	5,105
HEALTH & W/C	91,130	83,679	869	759	0	3,287
Allocated Costs for Fiscal 2021	358,660	1,266,503	44,971	7,561	52,221	74,970
Roll Forwards	19,014	0	0	0	0	(2,503)
Fixed Costs	377,673	1,266,503	44,971	7,561	52,221	72,467

3 Year Average **639,487** **1,297,485** **76,335** **8,970** **61,802** **126,983**

LUCAS COUNTY, OHIO
3 YEAR COMPARISON
REPRESENTS DIRECT BILLED DEPARTMENTS

Central Service Departments 2023 for use in 2025	ECONOMIC DEV#		REAL EST ASSESSMENT	SOLID WASTE#	HEALTH FUND	DETAC TREAS	DETAC PROSEC
	C	DEV-FG					
BUILDING CAPITAL CHARGES	0	0	0	0	0	0	0
EQUIPMENT CAPITAL CHARGES	0	0	0	0	0	0	0
PROFESSIONAL SERVICES	160	0	850	3,207	2,913	160	203
PURCHASING/SUPPORT SVCS	1,606	0	5,811	4,126	26,849	1,433	1,606
FACILITIES MANAGEMENT	0	0	63,967	0	0	0	0
COUNTY ADMINISTRATOR	995	0	6,475	2,439	24,202	1,535	1,407
OFC OF MANAGEMENT & BUDGET	1,913	0	3,935	13,974	8,377	621	918
HUMAN RESOURCES	15,083	0	0	35,489	0	0	0
RISK MANAGEMENT	48	0	82	647	983	0	0
HEALTH & W/C	1,210	0	15,424	3,397	31,445	3,094	2,352
SYSTEM SOLUTIONS	581	0	5,201	1,367	17,871	1,216	1,025
LCIS-INFORMATION SVCS	5,944	0	293,790	29,207	144,757	3,369	2,839
COUNTY TREASURER	1,370	4	7,315	4,503	134,463	1,772	1,661
COUNTY AUDITOR	2,765	8	14,429	9,174	277,646	3,501	3,302
Allocated Costs for Fiscal 2023	31,674	12	417,278	107,529	669,507	16,702	15,312
Roll Forwards	0	0	0	0	0	0	0
Fixed Costs	31,674	12	417,278	107,529	669,507	16,702	15,312

Central Service Departments 2022 for use in 2024	ECON DEVELOPMENT	NEW IN 2023	REAL EST ASSESS	SOLID WASTE#	HEALTH FUND	DETAC TREAS	DETAC PROSEC
BUILDING CAPITAL CHARGES	0		0	0	0	0	0
EQUIPMENT CAPITAL CHARGES	0		0	0	0	0	0
PROPERTY INSURANCE	0		0	0	0	0	0
PROFESSIONAL SERVICES	192		1,002	3,033	3,624	170	177
PURCHASING/SUPPORT SVCS	1,298		2,371	3,807	15,245	1,177	1,298
FACILITIES MANAGEMENT	0		63,175	0	0	0	0
COUNTY ADMINISTRATOR	1,079		8,857	3,404	5,643	1,732	1,677
OFC OF MANAGEMENT & BUDGET	1,408		2,571	4,129	16,535	1,276	1,408
PERSONNEL/H.R.	0		0	24,397	0	0	0
RISK MANAGEMENT	228		3,043	761	9,738	494	456
INFORMATION SVCS	948		289,341	17,987	122,041	2,055	1,906
COUNTY TREASURER	1,282		7,094	5,003	157,432	1,704	1,704
COUNTY AUDITOR	1,802		8,477	7,139	236,534	2,234	2,266
HEALTH & W/C	613		11,118	2,355	32,804	1,992	1,926
Allocated Costs for Fiscal 2022	8,850		397,050	72,014	599,597	12,835	12,818
Roll Forwards	0		0	0	0	0	0
Fixed Costs	8,850		397,050	72,014	599,597	12,835	12,818

Central Service Departments 2021 for use in 2023	ECON DEVELOPMENT	NEW IN 2023	REAL EST ASSESS	SOLID WASTE#	HEALTH FUND	DETAC TREAS	DETAC PROSEC
	2021	2022	2021	2021	2021	2021	2021
BUILDING CAPITAL CHARGES	0		0	0	0	0	0
EQUIPMENT CAPITAL CHARGES	0		0	0	0	0	0
PROPERTY INSURANCE	0		0	0	0	0	0
PROFESSIONAL SERVICES	248		870	3,201	2,415	130	144
PURCHASING DEPARTMNT	2,341		4,682	6,947	17,786	1,985	2,112
FACILITIES MANAGEMENT	0		63,965	0	0	0	0
COUNTY ADMINISTRATOR	489		6,247	1,814	1,916	1,575	1,204
OFC OF MANAGEMENT & BUDGET	2,022		4,043	5,999	15,360	1,714	1,824
PERSONNEL/H.R.	0		0	18,867	0	0	0
RISK MANAGEMENT	120		2,916	541	7,245	691	496
INFORMATION SVCS	671		257,895	12,092	89,043	3,858	2,782
COUNTY TREASURER	858		11,855	2,975	110,643	1,625	1,417
COUNTY AUDITOR	1,591		21,111	5,431	210,897	2,692	2,421
HEALTH & W/C	642		5,107	2,085	26,779	1,884	2,027
Allocated Costs for Fiscal 2021	8,981		378,690	59,952	482,084	16,155	14,427
Roll Forwards	0		0	0	0	0	0
Fixed Costs	8,981		378,690	59,952	482,084	16,155	14,427

3 Year Average

16,502 4 397,673 79,832 583,729 15,231 14,186

LUCAS COUNTY, OHIO
3 YEAR COMPARISON
REPRESENTS DIRECT BILLED DEPARTMENTS

Central Service Departments 2023 for use in 2025	TELECOMM							
	DELETED IN CAP 23	S#	UNIFICATION ERS	COMMISSION OFFICE	PROSECUTOR FG	PROSECUTOR- R-SG	PROSECUTO R-MG	PROSECUTO R-MG
BUILDING CAPITAL CHARGES		0	0	108,048	0	0	0	0
EQUIPMENT CAPITAL CHARGES		0	0	0	0	0	0	0
PROFESSIONAL SERVICES		56	136	1,100	89	0	0	34
PURCHASING/SUPPORT SVCS		1,606	1,354	189	142	0	0	331
FACILITIES MANAGEMENT		4,132	73,119	239,028	0	0	0	0
COUNTY ADMINISTRATOR		646	1,272	9,884	1,131	0	0	94
OFC OF MANAGEMENT & BUDGET		323	493	4,195	0	0	0	0
HUMAN RESOURCES		0	24,842	0	0	0	0	0
RISK MANAGEMENT		0	0	2,710	0	0	0	0
HEALTH & W/C		472	2,619	25,458	580	0	0	479
SYSTEM SOLUTIONS		205	957	10,593	1,175	0	0	0
LCIS-INFORMATION SVCS		568	229,188	150,439	3,255	0	0	0
COUNTY TREASURER		1,101	1,920	7,930	2,641	225	0	924
COUNTY AUDITOR		2,264	3,853	14,852	5,321	470	0	1,929
Allocated Costs for Fiscal 2023		11,373	339,755	574,426	14,333	696	0	3,791
Roll Forwards		0	0	0	0	0	0	0
Fixed Costs		11,373	339,755	574,426	14,333	696	0	3,791

Central Service Departments 2022 for use in 2024	VEHICLE MTCE	PHONE SVCS	COMMISSION ERS	PROSEC OFFICE	VICTIMS FORUM GRANT		NEW IN 2023
					GRANT	NEW IN 2023	
BUILDING CAPITAL CHARGES	0	0	0	105,884			0
EQUIPMENT CAPITAL CHARGES	0	0	0		0		0
PROPERTY INSURANCE	0	0	0	2,500			0
PROFESSIONAL SERVICES	8	71	122	1,164			12
PURCHASING/SUPPORT SVCS	0	1,592	761	554			0
FACILITIES MANAGEMENT	0	4,081	72,215	286,042			0
COUNTY ADMINISTRATOR	0	888	1,678	14,070			0
OFC OF MANAGEMENT & BUDGET	0	1,727	826	601			0
PERSONNEL/H.R.	0	3,659	0	0			0
RISK MANAGEMENT	0	114	532	5,287			0
INFORMATION SVCS	1,679	571	68,733	122,849			0
COUNTY TREASURER	0	952	1,830	8,646			56
COUNTY AUDITOR	0	1,384	2,398	9,010			88
HEALTH & W/C	0	318	1,591	18,211			0
Allocated Costs for Fiscal 2022	1,686	15,357	150,687	574,816			156
Roll Forwards	0	0	0	0			0
Fixed Costs	1,686	15,357	150,687	574,816			156

Central Service Departments 2021 for use in 2023	VEHICLE MTCE	PHONE SVCS	COMMISS	PROSEC OFFICE	VICTIMS	
					FORUM GRANT	NEW IN 2023
BUILDING CAPITAL CHARGES	0	0	0	108,048		0
EQUIPMENT CAPITAL CHARGES	0	0	0	0		0
PROPERTY INSURANCE	0	0	0	3,241		0
PROFESSIONAL SERVICES	68	132	(536)	1,033		17
PURCHASING DEPARTMNT	25	1,654	967	2,494		25
FACILITIES MANAGEMENT	11,397	4,132	73,117	239,301		0
COUNTY ADMINISTRATOR	3	356	815	8,705		3
OFC OF MANAGEMENT & BUDGET	22	1,428	835	2,153		22
PERSONNEL/H.R.	0	3,144	0	0		0
RISK MANAGEMENT	0	90	361	4,284		0
INFORMATION SVCS	1,950	570	28,569	129,456		0
COUNTY TREASURER	194	777	886	6,710		69
COUNTY AUDITOR	379	1,453	1,479	10,122		134
HEALTH & W/C	168	333	1,276	16,127		0
Allocated Costs for Fiscal 2021	14,206	14,068	107,768	531,673		270
Roll Forwards	0	0	0	0		0
Fixed Costs	14,206	14,068	107,768	531,673		270

3 Year Average

5,298 13,599

maximus

All Monetary Values are US Dollars
MAXCAP 2025 Maximus US Services, Inc.
Prepared By Maximus US Services, Inc.

Page D-4

LUCAS COUNTY, OHIO
3 YEAR COMPARISON

Central Service Departments 2023 for use in 2025	PROSECUTOR-NGF	RECREATION CTR	PLANNING COMMISSION	HOTEL LODGING TAX#	MEDICAL CORRECT CENTER	COURT OF APPEALS	COMMON PLEAS
BUILDING CAPITAL CHARGES	0	0	0	0	0	0	234,803
EQUIPMENT CAPITAL CHARGES	0	0	0	0	0	0	0
PROFESSIONAL SERVICES	73	0	51	739	315	95	3,868
PURCHASING/SUPPORT SVCS	3,638	0	16	220	2,646	3,905	11,417
FACILITIES MANAGEMENT	0	268,610	0	0	0	218,624	796,240
COUNTY ADMINISTRATOR	1,032	0	4	189	2,710	1,108	13,964
OFC OF MANAGEMENT & BUDGET	223	0	162	6,074	1,196	397	4,634
HUMAN RESOURCES	0	0	0	0	0	0	0
RISK MANAGEMENT	0	0	0	0	0	7,509	50,748
HEALTH & W/C	0	0	0	545	7,684	0	35,190
SYSTEM SOLUTIONS	0	0	0	137	2,112	0	11,556
LCIS-INFORMATION SVCS	0	0	33,195	378	5,848	44,749	211,412
COUNTY TREASURER	2,635	0	4	665	2,724	1,007	11,660
COUNTY AUDITOR	5,496	0	8	1,366	5,345	2,101	22,478
Allocated Costs for Fiscal 2023	13,097	268,610	33,439	10,313	30,579	279,496	1,407,969
Roll Forwards	0	0	0	0	0	0	0
Fixed Costs	13,097	268,610	33,439	10,313	30,579	279,496	1,407,969

Central Service Departments 2022 for use in 2024	NEW IN 2023	RECREATION CTR	PLAN COMMISS	HOTEL MOTEL	MED CORR CTR	APPEALS COURT	COMMON PLEAS
BUILDING CAPITAL CHARGES		0	0	0	0	0	225,643
EQUIPMENT CAPITAL CHARGES		0	0	0	0	0	0
PROPERTY INSURANCE		0	0	0	0	6,658	42,207
PROFESSIONAL SERVICES		0	46	1,363	261	74	12,467
PURCHASING/SUPPORT SVCS		0	17	346	1,575	2,942	8,894
FACILITIES MANAGEMENT	210,312	0	0	0	0	238,841	863,939
COUNTY ADMINISTRATOR		0	6	328	3,376	1,089	21,247
OFC OF MANAGEMENT & BUDGET		0	19	375	1,708	3,191	9,647
PERSONNEL/H.R.		0	0	0	0	0	0
RISK MANAGEMENT		0	0	76	1,065	0	6,847
INFORMATION SVCS	0	13,949	316	4,426	28,745	192,273	
COUNTY TREASURER		0	4	574	3,095	1,121	14,444
COUNTY AUDITOR		0	7	828	3,918	1,743	16,716
HEALTH & W/C		0	0	380	5,531	0	25,358
Allocated Costs for Fiscal 2022	210,312	14,049	4,586	24,955	284,404	1,439,683	
Roll Forwards	0	0	0	0	0	0	0
Fixed Costs	210,312	14,049	4,586	24,955	284,404	1,439,683	

Central Service Departments 2021 for use in 2023	NEW IN 2023	RECREATION CTR	PLAN COMMISS	HOTEL MOTEL	MED CORR CTR	APPEALS COURT	COMMON PLEAS
BUILDING CAPITAL CHARGES	0	0	0	0	0	0	234,803
EQUIPMENT CAPITAL CHARGES	0	0	0	0	0	0	0
PROPERTY INSURANCE	0	0	0	0	0	5,334	41,588
PROFESSIONAL SERVICES	0	45	564	110	77		(901)
PURCHASING DEPARTMNT	0	51	687	1,628	4,886	11,883	
FACILITIES MANAGEMENT	21,914	0	0	0	216,414	718,581	
COUNTY ADMINISTRATOR	0	5	192	2,307	526	12,055	
OFC OF MANAGEMENT & BUDGET	0	44	593	1,406	4,219	10,262	
PERSONNEL/H.R.	0	0	0	0	0	0	0
RISK MANAGEMENT	0	0	60	1,082	0	5,471	
INFORMATION SVCS	0	22,162	335	6,039	16,252	150,685	
COUNTY TREASURER	0	6	420	1,876	893	10,643	
COUNTY AUDITOR	0	12	777	2,910	1,742	16,971	
HEALTH & W/C	0	0	213	6,134	0	21,508	
Allocated Costs for Fiscal 2021	21,914	22,326	3,842	23,492	250,342	1,233,549	
Roll Forwards	0	0	0	0	0	0	0
Fixed Costs	21,914	22,326	3,842	23,492	250,342	1,233,549	

3 Year Average

4,366 166,945

23,271

6,247

271,414

1,360,400

LUCAS COUNTY, OHIO
3 YEAR COMPARISON

Central Service Departments 2023 for use in 2025	COMMON PLEAS-FG	COMMON PLEAS-SG	COMMON PLEAS- NGF	INTEGRATED JUSTICE SYSTEM	CTF- CORRECTION		WORK RELEASE SPACE
					TREAT FACILITY#	DELETED IN CAP 23	
BUILDING CAPITAL CHARGES	0	0	0	0	0	0	0
EQUIPMENT CAPITAL CHARGES	0	0	0	0	0	0	0
PROFESSIONAL SERVICES	26	379	746	145	1,008	0	0
PURCHASING/SUPPORT SVCS	0	5,338	3,228	646	7,653	0	0
FACILITIES MANAGEMENT	0	0	0	0	350,490	0	104,239
COUNTY ADMINISTRATOR	25	1,971	6,947	1,198	9,332	0	0
OFC OF MANAGEMENT & BUDGET	0	0	1,934	556	0	0	0
HUMAN RESOURCES	0	0	0	0	0	0	0
RISK MANAGEMENT	0	0	0	0	630	0	0
HEALTH & W/C	147	860	14,292	3,143	18,729	0	0
SYSTEM SOLUTIONS	27	492	6,499	1,093	7,716	0	0
LCIS-INFORMATION SVCS	76	1,363	17,998	10,506	42,478	0	0
COUNTY TREASURER	267	3,332	8,931	1,289	7,982	0	0
COUNTY AUDITOR	554	6,873	17,593	2,514	15,418	0	0
Allocated Costs for Fiscal 2023	1,122	20,607	78,169	21,090	461,435	0	104,239
Roll Forwards	0	0	0	0	0	0	0
Fixed Costs	1,122	20,607	78,169	21,090	461,435	0	104,239

Central Service Departments 2022 for use in 2024	NEW IN 2023	NEW IN 2023	NEW IN 2023	NEW IN 2023	CORR TREAT FACIL	CORR TREAT SPACE	WORK RELEASE SPACE
BUILDING CAPITAL CHARGES					0	0	0
EQUIPMENT CAPITAL CHARGES					0	0	0
PROPERTY INSURANCE					0	0	0
PROFESSIONAL SERVICES					946	0	0
PURCHASING/SUPPORT SVCS					7,441	0	0
FACILITIES MANAGEMENT					0	399,985	300,211
COUNTY ADMINISTRATOR					12,380	0	0
OFC OF MANAGEMENT & BUDGET					8,071	0	0
PERSONNEL/H.R.					0	0	0
RISK MANAGEMENT					3,671	0	0
INFORMATION SVCS					48,798	0	12
COUNTY TREASURER					8,670	0	0
COUNTY AUDITOR					10,401	0	0
HEALTH & W/C					12,309	0	0
Allocated Costs for Fiscal 2022					112,685	399,985	300,223
Roll Forwards					0	0	0
Fixed Costs					112,685	399,985	300,223

Central Service Departments 2021 for use in 2023	NEW IN 2023	NEW IN 2023	NEW IN 2023	NEW IN 2023	CORR TREAT FACIL	CORR TREAT SPACE	WORK RELEASE
BUILDING CAPITAL CHARGES					0	0	0
EQUIPMENT CAPITAL CHARGES					0	0	0
PROPERTY INSURANCE					0	0	0
PROFESSIONAL SERVICES					888	0	0
PURCHASING DEPARTMNT					11,196	0	0
FACILITIES MANAGEMENT					0	372,129	295,483
COUNTY ADMINISTRATOR					7,570	0	0
OFC OF MANAGEMENT & BUDGET					9,669	0	0
PERSONNEL/H.R.					0	0	0
RISK MANAGEMENT					3,232	0	0
INFORMATION SVCS					45,337	0	526
COUNTY TREASURER					6,867	0	0
COUNTY AUDITOR					11,158	0	0
HEALTH & W/C					16,917	0	0
Allocated Costs for Fiscal 2021					112,833	372,129	296,009
Roll Forwards					0	0	0
Fixed Costs					112,833	372,129	296,009

3 Year Average 374 6,869 26,056 7,030 228,984 257,371 233,490

LUCAS COUNTY, OHIO
3 YEAR COMPARISON
REPRESENTS DIRECT BILLED DEPARTMENTS

Central Service Departments 2023 for use in 2025	ADULT PROBATIO N	REGIONAL COURT SERVICES	DOMESTIC RELATIONS COURT	DOMESTIC RELATIONS			
				COURT- NGF	DOMESTIC REL CLK SPACE	JUVENILE COURT	JUVENILE COURT-FG
BUILDING CAPITAL CHARGES	16,404	0	55,699	0	8,041	287,522	0
EQUIPMENT CAPITAL CHARGES	0	0	0	0	0	0	0
PROFESSIONAL SERVICES	460	657	565	9	0	6,099	259
PURCHASING/SUPPORT SVCS	1,354	7,212	6,598	378	0	13,008	3,197
FACILITIES MANAGEMENT	55,629	274,437	167,266	0	24,147	1,403,726	0
COUNTY ADMINISTRATOR	5,401	7,691	6,724	107	0	14,973	2,645
OFC OF MANAGEMENT & BUDGET	1,904	2,451	2,153	32	0	4,694	0
HUMAN RESOURCES	0	0	0	0	0	0	0
RISK MANAGEMENT	0	0	15,688	0	0	65,909	0
HEALTH & W/C	13,745	15,262	13,103	0	0	34,704	0
SYSTEM SOLUTIONS	5,406	6,082	5,228	0	0	12,158	1,872
LCIS-INFORMATION SVCS	53,449	23,713	55,384	0	0	154,977	5,185
COUNTY TREASURER	4,673	6,604	5,839	98	0	16,570	3,992
COUNTY AUDITOR	8,885	12,804	11,345	204	0	32,625	8,029
Allocated Costs for Fiscal 2023	167,309	356,913	345,590	827	32,188	2,046,966	25,180
Roll Forwards	0	0	0	0	0	0	0
Fixed Costs	167,309	356,913	345,590	827	32,188	2,046,966	25,180

Central Service Departments 2022 for use in 2024	ADULT PROBATIO		COURT SERVICES	DOMESTIC RELATIONS	NEW IN 2023	DOMESTIC REL CLK SPACE	JUVENILE COURT		NEW IN 2023
	N								
BUILDING CAPITAL CHARGES	15,764		0	55,593		8,026		258,831	
EQUIPMENT CAPITAL CHARGES	0		0	0		0		0	
PROPERTY INSURANCE	0		0	16,379		0		61,759	
PROFESSIONAL SERVICES	473		585	553		0		2,611	
PURCHASING/SUPPORT SVCS	1,211		6,714	4,118		0		9,569	
FACILITIES MANAGEMENT	60,358		238,740	192,144		27,739		1,358,186	
COUNTY ADMINISTRATOR	8,328		11,063	8,906		0		19,103	
OFC OF MANAGEMENT & BUDGET	1,314		7,282	4,467		0		10,379	
PERSONNEL/H.R.	0		0	0		0		0	
RISK MANAGEMENT	3,005		3,271	2,815		0		5,934	
INFORMATION SVCS	43,859		18,303	42,488		0		201,512	
COUNTY TREASURER	5,142		7,429	6,407		0		17,583	
COUNTY AUDITOR	5,476		8,806	7,601		0		22,359	
HEALTH & W/C	10,307		3,144	9,472		0		23,031	
Allocated Costs for Fiscal 2022	155,238		305,338	350,942		35,765		1,990,856	
Roll Forwards	0		0	0		0		0	
Fixed Costs	155,238		305,338	350,942		35,765		1,990,856	

Central Service Departments 2021 for use in 2023	ADULT PROBATIO		COURT SERVICES	DOMESTIC RELATIONS	NEW IN 2023	DOMESTIC REL CLK SPACE	JUVENILE COURT		NEW IN 2023
	N								
BUILDING CAPITAL CHARGES	16,404		0	55,699		8,041		258,831	
EQUIPMENT CAPITAL CHARGES	0		0	0		0		0	
PROPERTY INSURANCE	0		0	15,060		0		59,226	
PROFESSIONAL SERVICES	442		508	467		0		(3,238)	
PURCHASING DEPARTMNT	1,425		5,114	5,700		0		8,041	
FACILITIES MANAGEMENT	50,203		165,907	124,317		17,947		1,086,360	
COUNTY ADMINISTRATOR	4,890		5,761	4,876		0		10,486	
OFC OF MANAGEMENT & BUDGET	1,231		4,417	4,922		0		6,944	
PERSONNEL/H.R.	0		0	0		0		0	
RISK MANAGEMENT	2,405		2,645	2,164		0		4,885	
INFORMATION SVCS	36,886		14,958	38,116		0		139,776	
COUNTY TREASURER	3,658		5,174	4,366		0		10,807	
COUNTY AUDITOR	5,469		8,261	7,018		0		17,699	
HEALTH & W/C	8,709		9,084	8,140		0		22,537	
Allocated Costs for Fiscal 2021	131,722		221,829	270,846		25,988		1,622,354	
Roll Forwards	0		0	0		0		0	
Fixed Costs	131,722		221,829	270,846		25,988		1,622,354	

3 Year Average 151,423 294,693 322,460 276 31,314 1,886,725 8,393

LUCAS COUNTY, OHIO
3 YEAR COMPARISON
REPRESENTS DIRECT BILLED DEPARTMENTS

Central Service Departments 2023 for use in 2025	JUVENIL			YOUTH		CLERK OF COURTS	CLERK OF COURTS-NGF	CERTIFICAT E OF TITLE
	E COURT- SG	JUVENILE COURT-MG	JUVENILE COURT- NGF	DETENTIO N CENTER	TREATME NT CENTER#			
BUILDING CAPITAL CHARGES	0	0	0	238,336	0	36,533	0	0
EQUIPMENT CAPITAL CHARGES	0	0	0	0	0	0	0	0
PROFESSIONAL SERVICES	57	4	38	673	565	447	30	512
PURCHASING/SUPPORT SVCS	1,386	0	2,378	4,866	5,055	7,307	583	13,228
FACILITIES MANAGEMENT	0	0	0	1,163,589	434,337	123,886	0	5,957
COUNTY ADMINISTRATOR	488	0	675	7,228	5,912	6,608	165	7,780
OFC OF MANAGEMENT & BUDGET	0	0	199	2,646	2,205	1,741	264	2,631
HUMAN RESOURCES	0	0	0	0	0	0	0	0
RISK MANAGEMENT	0	0	0	82,067	16,043	8,463	0	0
HEALTH & W/C	447	3,732	0	16,781	11,666	14,125	0	10,039
SYSTEM SOLUTIONS	102	0	0	6,301	4,825	4,886	0	4,340
LCIS-INFORMATION SVCS	284	0	0	17,449	25,290	95,843	0	15,467
COUNTY TREASURER	1,268	0	582	6,038	5,460	5,508	165	6,948
COUNTY AUDITOR	2,630	0	1,215	11,590	10,620	10,710	345	13,800
Allocated Costs for Fiscal 2023	6,662	3,737	5,087	1,557,564	521,978	316,055	1,553	80,701
Roll Forwards	0	0	0	0	0	0	0	0
Fixed Costs	6,662	3,737	5,087	1,557,564	521,978	316,055	1,553	80,701

Central Service Departments 2022 for use in 2024	NEW IN	DETENTIO	YOUTH	CLERK COURTS	NEW IN 2023	AUTO TITLE
	2023	NEW IN 2023	NEW IN 2023	N HOME	T CTR	
BUILDING CAPITAL CHARGES			214,553	0	35,108	0
EQUIPMENT CAPITAL CHARGES			0	0	0	0
PROPERTY INSURANCE			75,044	0	8,555	0
PROFESSIONAL SERVICES			601	1,930	421	463
PURCHASING/SUPPORT SVCS			3,842	3,149	6,074	10,798
FACILITIES MANAGEMENT			1,125,839	455,683	134,419	311
COUNTY ADMINISTRATOR			11,696	7,948	9,330	9,682
OFC OF MANAGEMENT & BUDGET			4,167	3,416	6,588	11,712
PERSONNEL/H.R.			0	0	0	0
RISK MANAGEMENT			3,918	2,587	2,701	2,168
INFORMATION SVCS			16,476	20,967	77,006	15,030
COUNTY TREASURER			7,772	6,055	6,398	7,555
COUNTY AUDITOR			8,798	7,245	7,683	9,926
HEALTH & W/C			12,024	8,286	9,652	6,936
Allocated Costs for Fiscal 2022			1,484,730	517,266	303,935	74,581
Roll Forwards			0	0	0	0
Fixed Costs			1,484,730	517,266	303,935	74,581

Central Service Departments 2021 for use in 2023	NEW IN 2023	NEW IN 2023	NEW IN 2023	DETENTIO N HOME	YOUTH		CLERK COURTS	NEW IN 2023	AUTO TITLE
					T	CTR			
BUILDING CAPITAL CHARGES				214,553	0	36,533			0
EQUIPMENT CAPITAL CHARGES				0	0	0			0
PROPERTY INSURANCE				73,179	0	7,168			0
PROFESSIONAL SERVICES				333	547	250			420
PURCHASING DEPARTMNT				4,046	2,595	6,616			12,061
FACILITIES MANAGEMENT				901,045	429,004	111,803			275
COUNTY ADMINISTRATOR				6,178	4,542	4,798			4,910
OFC OF MANAGEMENT & BUDGET				3,494	2,241	5,713			10,416
PERSONNEL/H.R.				0	0	0			0
RISK MANAGEMENT				2,916	2,164	2,074			1,834
INFORMATION SVCS				18,901	18,063	130,882			14,719
COUNTY TREASURER				5,218	4,272	4,463			5,644
COUNTY AUDITOR				8,159	6,834	7,270			9,741
HEALTH & W/C				10,629	7,240	7,751			6,513
Allocated Costs for Fiscal 2021				1,248,651	477,504	325,321			66,533
Roll Forwards				0	0	0			0
Fixed Costs				1,248,651	477,504	325,321			66,533

3 Year Average

2,221

1,246

1,696 1,43

83 315,104

518

73,938

LUCAS COUNTY, OHIO
3 YEAR COMPARISON
REPRESENTS DIRECT BILLED DEPARTMENTS

Central Service Departments 2023 for use in 2025	CORONER	MUNI COURTS	PROBATE COURT	PROBATE COURT-MG	PROBATE COURT- NGF	BOE-BRD OF ELECTIONS	BOE-BRD OF	BOE-BRD OF ELECTIONS- SG
							NS-FG	
BUILDING CAPITAL CHARGES	0	0	0	0	0	3,057	0	0
EQUIPMENT CAPITAL CHARGES	0	0	0	0	0	0	0	0
PROFESSIONAL SERVICES	438	170	490	1	66	644	2	112
PURCHASING/SUPPORT SVCS	16	189	992	157	3,386	8,016	79	425
FACILITIES MANAGEMENT	260,976	0	0	0	0	672,428	0	0
COUNTY ADMINISTRATOR	2,770	2,464	5,152	45	960	6,777	22	121
OFC OF MANAGEMENT & BUDGET	1,612	685	1,794	0	312	2,475	0	0
HUMAN RESOURCES	77,366	0	0	0	0	0	0	0
RISK MANAGEMENT	11,879	0	4,000	0	0	17,764	0	0
HEALTH & W/C	9,722	1,224	11,800	0	0	10,690	0	0
SYSTEM SOLUTIONS	2,980	2,597	5,249	0	0	4,852	0	0
LCIS-INFORMATION SVCS	14,478	8,347	14,100	0	0	72,321	0	0
COUNTY TREASURER	2,337	3,345	4,718	86	1,094	11,768	19	5,296
COUNTY AUDITOR	4,399	6,563	9,005	180	2,281	23,774	39	11,047
Allocated Costs for Fiscal 2023	388,972	25,583	57,301	470	8,100	834,566	161	17,001
Roll Forwards	0	0	0	0	0	0	0	0
Fixed Costs	388,972	25,583	57,301	470	8,100	834,566	161	17,001

Central Service Departments 2022 for use in 2024	CORONER OFFICE	MUNI COURTS	PROBATE COURT	NEW IN 2023	NEW IN 2023	ELECTION BOARD	NEW IN 2023	NEW IN 2023
BUILDING CAPITAL CHARGES	0	0	0			30,641		
EQUIPMENT CAPITAL CHARGES	0	0	0			0		
PROPERTY INSURANCE	10,431	0	3,767			15,785		
PROFESSIONAL SERVICES	361	174	437			514		
PURCHASING/SUPPORT SVCS	138	190	1,350			5,901		
FACILITIES MANAGEMENT	239,745	0	0			288,651		
COUNTY ADMINISTRATOR	4,390	3,861	7,482			8,967		
OFC OF MANAGEMENT & BUDGET	150	206	1,464			6,400		
PERSONNEL/H.R.	0	0	0			0		
RISK MANAGEMENT	1,655	1,445	2,663			2,587		
INFORMATION SVCS	9,050	7,630	15,074			91,013		
COUNTY TREASURER	2,875	3,773	4,642			32,431		
COUNTY AUDITOR	3,083	4,654	4,985			48,240		
HEALTH & W/C	5,552	779	8,026			7,441		
Allocated Costs for Fiscal 2022	277,430	22,713	49,889			538,569		
Roll Forwards	0	0	0			0		
Fixed Costs	277,430	22,713	49,889			538,569		

Central Service Departments 2021 for use in 2023	CORONER OFFICE	MUNI COURTS	PROBATE COURT	NEW IN 2023	NEW IN 2023	ELECTION BOARD	NEW IN 2023	NEW IN 2023
BUILDING CAPITAL CHARGES	0	0	0			30,641		
EQUIPMENT CAPITAL CHARGES	0	0	0			0		
PROPERTY INSURANCE	10,071	0	2,987			15,708		
PROFESSIONAL SERVICES	263	162	392			568		
PURCHASING DEPARTMNT	76	178	1,476			7,201		
FACILITIES MANAGEMENT	293,766	0	0			64,305		
COUNTY ADMINISTRATOR	1,991	2,387	4,569			4,565		
OFC OF MANAGEMENT & BUDGET	66	154	1,274			6,219		
PERSONNEL/H.R.	0	0	0			0		
RISK MANAGEMENT	1,007	1,202	2,239			1,924		
INFORMATION SVCS	9,523	6,764	4,583			37,874		
COUNTY TREASURER	1,474	2,581	3,431			11,159		
COUNTY AUDITOR	2,177	4,202	5,141			20,443		
HEALTH & W/C	4,162	696	6,264			6,707		
Allocated Costs for Fiscal 2021	324,575	18,325	32,357			207,313		
Roll Forwards	0	0	0			0		
Fixed Costs	324,575	18,325	32,357			207,313		

3 Year Average **330,326** **22,207** **46,516** **157** **2,700** **526,816** **54** **5,667**

LUCAS COUNTY, OHIO
3 YEAR COMPARISON
REPRESENTS DIRECT BILLED DEPARTMENTS

Central Service Departments 2023 for use in 2025	SHERIFF	SHERIFF-FG	SHERIFF-SG	SHERIFF-MG	SHERIFF- NGF	SHERIFF- CORREC CNTR/JAIL	SHERIFF CORREC RECORDE
BUILDING CAPITAL CHARGES	26,972	0	0	0	0	359,763	0
EQUIPMENT CAPITAL CHARGES	0	0	0	0	0	0	0
PROFESSIONAL SERVICES	2,316	95	14	8	946	4,172	149
PURCHASING/SUPPORT SVCS	20,991	1,811	0	1,071	1,858	12,629	2,094
FACILITIES MANAGEMENT	115,780	0	0	0	0	1,701,885	116,690
COUNTY ADMINISTRATOR	20,682	577	127	304	6,229	37,869	1,786
OFC OF MANAGEMENT & BUDGET	7,520	0	0	0	4,291	17,630	605
HUMAN RESOURCES	0	0	0	0	0	0	46,675
RISK MANAGEMENT	896,313	0	0	0	0	0	4,272
HEALTH & W/C	88,951	206	155	0	27,695	191,060	3,289
SYSTEM SOLUTIONS	15,869	68	137	0	6,144	36,945	1,285
LCIS-INFORMATION SVCS	265,460	189	378	0	17,014	123,578	19,672
COUNTY TREASURER	18,299	1,086	503	823	7,373	30,233	1,982
COUNTY AUDITOR	35,638	2,255	1,029	1,717	14,399	57,167	3,930
Allocated Costs for Fiscal 2023	1,514,790	6,287	2,344	3,922	85,949	2,572,931	202,429
Roll Forwards	0	0	0	0	0	0	0
Fixed Costs	1,514,790	6,287	2,344	3,922	85,949	2,572,931	202,429

Central Service Departments 2022 for use in 2024	SHERIFF DEPT	NEW IN 2023	NEW IN 2023	NEW IN 2023	NEW IN 2023	JAIL FACILITY	RECORDER OFFICE
BUILDING CAPITAL CHARGES	19,400					216,522	0
EQUIPMENT CAPITAL CHARGES	0					0	0
PROPERTY INSURANCE	832,863					0	4,057
PROFESSIONAL SERVICES	8,569					4,493	156
PURCHASING/SUPPORT SVCS	16,387					9,673	484
FACILITIES MANAGEMENT	95,792					1,255,396	115,247
COUNTY ADMINISTRATOR	37,336					61,235	2,573
OFC OF MANAGEMENT & BUDGET	17,774					10,492	525
PERSONNEL/H.R.	0					0	49,752
RISK MANAGEMENT	11,925					21,986	913
INFORMATION SVCS	182,198					142,075	41,792
COUNTY TREASURER	29,403					37,517	2,695
COUNTY AUDITOR	35,714					39,898	3,424
HEALTH & W/C	62,230					123,772	2,012
Allocated Costs for Fiscal 2022	1,349,591					1,923,059	223,630
Roll Forwards	0					0	0
Fixed Costs	1,349,591					1,923,059	223,630

Central Service Departments 2021 for use in 2023	SHERIFF DEPT	NEW IN 2023	NEW IN 2023	NEW IN 2023	NEW IN 2023	JAIL FACILITY	RECORDER OFFICE
BUILDING CAPITAL CHARGES	23,385					288,686	0
EQUIPMENT CAPITAL CHARGES	0					0	0
PROPERTY INSURANCE	840,313					0	3,230
PROFESSIONAL SERVICES	1,979					1,345	138
PURCHASING DEPARTMNT	17,634					12,417	636
FACILITIES MANAGEMENT	86,102					1,211,526	116,687
COUNTY ADMINISTRATOR	24,988					34,284	1,489
OFC OF MANAGEMENT & BUDGET	15,228					10,724	549
PERSONNEL/H.R.	0					0	40,720
RISK MANAGEMENT	11,724					16,729	721
INFORMATION SVCS	159,007					103,456	23,233
COUNTY TREASURER	23,136					25,590	1,488
COUNTY AUDITOR	37,012					38,326	2,402
HEALTH & W/C	81,847					115,873	1,729
Allocated Costs for Fiscal 2021	1,322,357					1,858,957	193,022
Roll Forwards	0					0	0
Fixed Costs	1,322,357					1,858,957	193,022

3 Year Average

1,395,579

2,096

781

1,307

28,650

2,118,316

206,360

LUCAS COUNTY, OHIO
3 YEAR COMPARISON
REPRESENTS DIRECT BILLED DEPARTMENTS

Central Service Departments 2023 for use in 2025	RECORDER- NGF	BLDG REGS#	COM DEV CTR	VETERANS SVCS	ENGINEER- GF	MVGT FUNDS	CANINE CARE
BUILDING CAPITAL CHARGES	0	0	0	0	0	0	0
EQUIPMENT CAPITAL CHARGES	0	0	0	0	0	0	0
PROFESSIONAL SERVICES	63	279	0	367	47	11,567	616
PURCHASING/SUPPORT SVCS	1,606	2,331	0	7,338	189	26,676	8,173
FACILITIES MANAGEMENT	0	0	44,106	12,522	0	0	206,552
COUNTY ADMINISTRATOR	963	2,310	0	3,667	434	15,185	6,504
OFC OF MANAGEMENT & BUDGET	245	1,330	0	1,513	168	16,697	2,265
HUMAN RESOURCES	0	46,136	0	62,067	0	0	117,114
RISK MANAGEMENT	0	597	2,103	20,516	0	1,880	427
HEALTH & W/C	1,083	5,204	0	5,092	1,008	24,274	10,286
SYSTEM SOLUTIONS	547	1,777	0	1,708	410	8,208	4,510
LCIS-INFORMATION SVCS	1,514	18,706	29,045	21,214	125,867	32,221	26,471
COUNTY TREASURER	992	2,781	0	4,221	646	19,455	8,137
COUNTY AUDITOR	1,982	5,518	0	8,532	1,283	39,274	16,254
Allocated Costs for Fiscal 2023	8,995	86,969	75,253	148,758	130,052	195,437	407,310
Roll Forwards	0	0	0	0	0	0	0
Fixed Costs	8,995	86,969	75,253	148,758	130,052	195,437	407,310

Central Service Departments 2022 for use in 2024	NEW IN	BLDG REGS	COM DEV CTR	VETERANS	ENGINEER	MVGT	DOG
	2023			COMM	G F	FUNDS	WARDEN
BUILDING CAPITAL CHARGES		0	0	0	0	0	0
EQUIPMENT CAPITAL CHARGES		0	0	0	0	0	0
PROPERTY INSURANCE		0	1,742	19,244	0	0	0
PROFESSIONAL SERVICES	258		0	363	32	4,250	509
PURCHASING/SUPPORT SVCS	1,938		0	8,514	225	28,068	3,340
FACILITIES MANAGEMENT	0		49,779	57,073	0	0	83,871
COUNTY ADMINISTRATOR	2,912		0	5,744	682	23,106	7,420
OFC OF MANAGEMENT & BUDGET	2,102		0	9,234	244	30,443	3,622
PERSONNEL/H.R.	26,837		0	53,898	0	0	75,631
RISK MANAGEMENT	837		0	989	228	4,850	2,358
INFORMATION SVCS	15,627		22,151	10,577	206,913	23,479	30,315
COUNTY TREASURER	2,751		0	5,538	500	24,566	8,941
COUNTY AUDITOR	3,575		0	7,779	586	34,120	11,922
HEALTH & W/C	3,604		0	3,438	649	19,169	6,835
Allocated Costs for Fiscal 2022	60,440		73,672	182,391	210,058	192,052	234,764
Roll Forwards	0		0	0	0	0	0
Fixed Costs	60,440		73,672	182,391	210,058	192,052	234,764

Central Service Departments 2021 for use in 2023	NEW IN	BLDG REGS	COM DEV CTR	VETERANS	ENGINEER	MVGT	DOG
	2023			COMM	G F	FUNDS	WARDEN
BUILDING CAPITAL CHARGES		0	0	0	0	0	0
EQUIPMENT CAPITAL CHARGES		0	0	0	0	0	0
PROPERTY INSURANCE		0	1,560	18,172	0	0	0
PROFESSIONAL SERVICES	250		0	296	31	3,627	464
PURCHASING DEPARTMNT	2,036		0	8,422	305	30,255	2,341
FACILITIES MANAGEMENT	0	400		1,292	0	0	61,130
COUNTY ADMINISTRATOR	1,758		0	2,446	329	10,600	3,508
OFC OF MANAGEMENT & BUDGET	1,758		0	7,274	264	26,128	2,022
PERSONNEL/H.R.	27,252		0	44,113	0	0	57,649
RISK MANAGEMENT	782		0	782	150	3,728	1,653
INFORMATION SVCS	26,050		0	17,838	107,545	23,372	43,162
COUNTY TREASURER	2,061		0	3,235	301	16,462	5,493
COUNTY AUDITOR	3,479		0	5,771	482	29,539	9,573
HEALTH & W/C	2,826		0	3,171	576	16,312	5,279
Allocated Costs for Fiscal 2021		68,251	1,960	112,813	109,982	160,022	192,275
Roll Forwards		0	0	0	0	0	0
Fixed Costs		68,251	1,960	112,813	109,982	160,022	192,275

3 Year Average **2,998** **71,887** **50,295** **147,987** **150,031** **182,504** **278,116**

LUCAS COUNTY, OHIO
3 YEAR COMPARISON
REPRESENTS DIRECT BILLED DEPARTMENTS

Central Service Departments 2023 for use in 2025	CANINE CARE- MG	MHRSB -	GSB-	SOIL & WATER	SANITARY ENGINEER#	WATER
		MENTAL HEALTH	GUARDIANSHIP SVC BRD#			OPERATION #
BUILDING CAPITAL CHARGES	0	0	0	0	0	0
EQUIPMENT CAPITAL CHARGES	0	0	0	0	0	0
PROFESSIONAL SERVICES	10	6,212	137	86	2,727	690
PURCHASING/SUPPORT SVCS	819	17,653	2,835	378	20,283	6,834
FACILITIES MANAGEMENT	0	0	40,378	0	0	0
COUNTY ADMINISTRATOR	232	7,545	804	868	11,361	1,939
OFC OF MANAGEMENT & BUDGET	0	22,840	542	411	4,095	2,774
HUMAN RESOURCES	0	70,978	28,391	0	156,864	0
RISK MANAGEMENT	0	353	81	0	2,265	0
HEALTH & W/C	0	6,018	3,504	1,752	17,424	0
SYSTEM SOLUTIONS	0	2,734	1,093	820	6,041	0
LCIS-INFORMATION SVCS	0	26,371	17,595	10,159	43,566	0
COUNTY TREASURER	304	8,990	2,886	1,094	10,370	1,748
COUNTY AUDITOR	635	18,318	5,847	2,150	20,669	3,646
Allocated Costs for Fiscal 2023	2,000	188,011	104,093	17,718	295,665	17,630
Roll Forwards	0	0	0	0	0	0
Fixed Costs	2,000	188,011	104,093	17,718	295,665	17,630

Central Service Departments 2022 for use in 2024	NEW IN 2023	MENTAL HEALTH	Guardianship Svc Bd	SOIL & WATER	SANITARY ADMIN#	WATER OPER#
BUILDING CAPITAL CHARGES		0	2,100	0	0	0
EQUIPMENT CAPITAL CHARGES		0	0	0	0	0
PROPERTY INSURANCE		0	0	0	0	0
PROFESSIONAL SERVICES	6,179	0	78	2,427	1,273	
PURCHASING/SUPPORT SVCS	12,546	1,125	190	11,992	4,932	
FACILITIES MANAGEMENT	0	0	0	0	0	0
COUNTY ADMINISTRATOR	8,234	416	1,666	13,316	1,825	
OFC OF MANAGEMENT & BUDGET	13,607	1,220	206	13,007	5,349	
PERSONNEL/H.R.	0	0	0	108,569	0	
RISK MANAGEMENT	1,369	0	609	3,385	0	
INFORMATION SVCS	8,817	17,756	13,962	34,107	0	
COUNTY TREASURER	8,676	1,100	1,352	12,475	1,908	
COUNTY AUDITOR	12,338	1,709	1,591	16,554	2,966	
HEALTH & W/C	3,695	0	1,237	12,833	0	
Allocated Costs for Fiscal 2022	75,463	25,426	20,893	228,666	18,253	
Roll Forwards	0	0	0	0	0	
Fixed Costs	75,463	25,426	20,893	228,666	18,253	

Central Service Departments 2021 for use in 2023	NEW IN 2023	MENTAL HEALTH	Guardianship Svc Bd	SOIL & WATER	SANITARY ADMIN#	WATER OPER#
BUILDING CAPITAL CHARGES		0		0	0	0
EQUIPMENT CAPITAL CHARGES		0		0	0	0
PROPERTY INSURANCE		0		0	0	0
PROFESSIONAL SERVICES		5,309		119	2,906	816
PURCHASING DEPARTMNT		19,440		280	17,990	7,812
FACILITIES MANAGEMENT		0		0	0	0
COUNTY ADMINISTRATOR		4,344		741	7,147	841
OFC OF MANAGEMENT & BUDGET		16,789		242	15,536	6,746
PERSONNEL/H.R.		0		0	92,241	0
RISK MANAGEMENT		1,142		361	2,645	0
INFORMATION SVCS		9,618		10,784	32,971	0
COUNTY TREASURER		6,634		802	8,623	1,597
COUNTY AUDITOR		12,153		1,314	14,991	3,117
HEALTH & W/C		3,204		1,070	10,870	0
Allocated Costs for Fiscal 2021		78,633		15,712	205,921	20,930
Roll Forwards		0		0	0	0
Fixed Costs		78,633		15,712	205,921	20,930

3 Year Average

667

114,036

43,173

18,108

243,417

18,938

LUCAS COUNTY, OHIO
3 YEAR COMPARISON
REPRESENTS DIRECT BILLED DEPARTMENTS

Central Service Departments 2023 for use in 2025	WASTE WTR TREAT#	SEWER FUNDS#	DITCH MTCE	BOARD OF DD	ORLAND ER PARK	RCOG- 911 FUND#	EMS- EMER MEDICA L SVCS#	EMS-FG
BUILDING CAPITAL CHARGES	0	0	0	0	0	99,278	13,655	0
EQUIPMENT CAPITAL CHARGES	0	0	0	0	0	0	0	0
PROFESSIONAL SERVICES	3,346	3,002	495	9,921	273	3,929	2,246	0
PURCHASING/SUPPORT SVCS	18,251	16,976	3,071	56,833	11,700	6,866	12,346	16
FACILITIES MANAGEMENT	0	0	0	0	0	66,457	9,141	0
COUNTY ADMINISTRATOR	8,095	4,816	2,006	55,268	4,841	21,736	4,771	4
OFC OF MANAGEMENT & BUDGET	8,553	8,929	2,249	40,254	1,316	16,486	9,224	0
HUMAN RESOURCES	0	0	0	0	0	0	35,489	0
RISK MANAGEMENT	3,641	0	163	205	0	835	3,055	0
HEALTH & W/C	8,812	0	2,688	111,533	3,046	15,857	3,267	0
SYSTEM SOLUTIONS	3,144	0	1,223	42,180	1,640	0	1,367	0
LCIS-INFORMATION SVCS	25,745	0	3,388	128,956	7,153	45,202	11,927	0
COUNTY TREASURER	7,746	4,326	2,878	115,908	4,706	17,744	5,912	4
COUNTY AUDITOR	15,657	9,024	5,808	235,056	9,554	33,610	12,115	8
Allocated Costs for Fiscal 2023	102,989	47,073	23,969	796,112	44,229	327,999	124,514	32
Roll Forwards	0	0	0	0	0	0	0	0
Fixed Costs	102,989	47,073	23,969	796,112	44,229	327,999	124,514	32

Central Service Departments 2022 for use in 2024	WASTE	WTR	SEWER	DITCH	PARK	EMS	NEW IN
	TREAT#	FUNDS#	MTCE	DD FUND	FUND	911 FUND	FUND
BUILDING CAPITAL CHARGES	0	0	0	0	0	66,029	20,730
EQUIPMENT CAPITAL CHARGES	0	0	0	0	0	0	0
PROPERTY INSURANCE	0	0	0	0	0	0	0
PROFESSIONAL SERVICES	2,276	2,803	428	9,343	282	1,392	2,710
PURCHASING/SUPPORT SVCS	12,840	10,850	2,215	27,722	10,140	17	17,183
FACILITIES MANAGEMENT	0	0	0	0	0	40,606	12,748
COUNTY ADMINISTRATOR	9,041	4,016	2,067	21,771	5,349	2,001	8,355
OFC OF MANAGEMENT & BUDGET	13,927	11,768	2,402	30,068	10,999	19	18,638
PERSONNEL/H.R.	52,454	0	0	0	0	12,198	12,198
RISK MANAGEMENT	1,636	0	475	21,948	609	761	761
INFORMATION SVCS	24,185	0	1,976	99,290	6,332	5,898	6,439
COUNTY TREASURER	8,685	5,142	2,401	130,213	5,129	1,482	7,881
COUNTY AUDITOR	12,129	7,992	3,334	184,002	7,462	1,666	11,611
HEALTH & W/C	6,091	0	629	92,977	1,919	2,759	3,766
Allocated Costs for Fiscal 2022	143,263	42,571	15,929	617,334	48,221	134,829	123,021
Roll Forwards	0	0	0	0	0	0	0
Fixed Costs	143,263	42,571	15,929	617,334	48,221	134,829	123,021

Central Service Departments 2021 for use in 2023	WASTE TREAT#	SEWER FUNDS#	DITCH MTCE	DD FUND	PARK FUND	911 FUND	EMS FUND	NEW IN 2023
BUILDING CAPITAL CHARGES	0	0	0	0	0	65,214	20,474	
EQUIPMENT CAPITAL CHARGES	0	0	0	0	0	0	0	
PROPERTY INSURANCE	0	0	0	0	0	0	0	
PROFESSIONAL SERVICES	2,685	1,356	884	13,130	266	978	2,848	
PURCHASING DEPARTMNT	5,751	17,277	2,723	29,135	14,835	6,540	15,191	
FACILITIES MANAGEMENT	0	0	0	0	0	25,692	9,682	
COUNTY ADMINISTRATOR	3,343	1,861	1,300	10,006	2,427	2,421	4,419	
OFC OF MANAGEMENT & BUDGET	4,966	14,921	2,351	25,161	12,811	5,647	13,119	
PERSONNEL/H.R.	48,216	0	0	0	0	15,198	24,632	
RISK MANAGEMENT	1,383	0	511	17,436	421	872	1,413	
INFORMATION SVCS	20,110	0	2,852	64,031	1,508	34,926	10,439	
COUNTY TREASURER	5,710	3,358	1,882	58,641	3,956	2,950	6,374	
COUNTY AUDITOR	10,183	6,552	3,319	102,337	7,428	5,152	11,458	
HEALTH & W/C	5,596	0	465	76,478	1,511	1,865	5,437	
Allocated Costs for Fiscal 2021	107,941	45,325	16,285	396,354	45,162	167,455	125,484	
Roll Forwards	0	0	0	0	0	0	0	
Fixed Costs	107,941	45,325	16,285	396,354	45,162	167,455	125,484	

3 Year Average

118,064

44,990

18,72

603,267

871 210,094

124,340

11

LUCAS COUNTY, OHIO
3 YEAR COMPARISON

Central Service Departments 2023 for use in 2025	EMS-SG	FELONY DIVERSI				COUNTY WIDE COMMU				CENTRA L SUPPLY
		DELETED	DELETED	DELETED	ON GRANT#	SENIOR CENTER	NICATIO NS#	CORONE R LAB	DELETED	
		IN CAP 23	IN CAP 23	IN CAP 23				IN CAP 23	IN CAP 23	
BUILDING CAPITAL CHARGES	0				0	0	10,331	0		0
EQUIPMENT CAPITAL CHARGES	0				0	0	0	0		0
PROFESSIONAL SERVICES	24				277	1062.05	444.63	308.17		39
PURCHASING/SUPPORT SVCS	16				976	47.23	1590.47	7086.37		677
FACILITIES MANAGEMENT	0				0	0	6,916	0		0
COUNTY ADMINISTRATOR	4				2,579	13.39	831.65	2035.6		319
OFC OF MANAGEMENT & BUDGET	0				0	4052.6	1817.34	1020.87		290
HUMAN RESOURCES	0				0	0	0	0		0
RISK MANAGEMENT	0				0	0	180.04	0		0
HEALTH & W/C	0				5,284	0	1188.56	155.41		172
SYSTEM SOLUTIONS	0				2,481	0	409.99	27.26		137
LCIS-INFORMATION SVCS	0				6,870	0	1135.35	75.61		378
COUNTY TREASURER	15				2,781	67.56	2258.65	2281.91		748
COUNTY AUDITOR	31				5,405	141.02	4646.4	4756.2		1,538
Allocated Costs for Fiscal 2023	91				26,653	5,384	31,750	17,747		4,298
Roll Forwards	0				0	0	0	0		0
Fixed Costs	91				26,653	5,384	31,750	17,747		4,298

	NEW IN 2023	LUCAS						701 ADAMS STREET	CENTRA L SUPPLY
		TOLEDO POLICE SPACE - EMS	TOLEDO FIRE SPACE ES.BLDG	SHERIFF SPACE AT ES.BLDG	FELONY DIVERSI ON GRANT	SENIOR CENTER	NEW IN 2023	CORONE R LAB	
Central Service Departments 2022 for use in 2024									
BUILDING CAPITAL CHARGES	22,004	7,446	11,464	0	0		0	0	0
EQUIPMENT CAPITAL CHARGES	0	0	0	0	0		0	0	0
PROPERTY INSURANCE	0	0	0	0	0		0	0	0
PROFESSIONAL SERVICES	0	0	0	248	1,121		273	0	52
PURCHASING/SUPPORT SVCS	0	0	0	606	52		5,261	0	415
FACILITIES MANAGEMENT	13,532	4,579	7,050	0	0		0	1,180,123	0
COUNTY ADMINISTRATOR	0	0	0	2,718	19		1,997	0	154
OFC OF MANAGEMENT & BUDGET	0	0	0	657	56		5,706	0	450
PERSONNEL/H.R.	0	0	0	0	0		0	0	0
RISK MANAGEMENT	0	0	0	951	0		19	0	0
INFORMATION SVCS	0	0	0	3,952	0		79	0	0
COUNTY TREASURER	0	0	0	2,299	78		2,436	0	595
COUNTY AUDITOR	0	0	0	2,777	122		3,771	0	926
HEALTH & W/C	0	0	0	4,086	0		98	0	24
Allocated Costs for Fiscal 2022	35,536	12,024	18,514	18,293	1,448		19,639	1,180,123	2,616
Roll Forwards	0	0	0	0	0		0	0	0
Fixed Costs	35,536	12,024	18,514	18,293	1,448		19,639	1,180,123	2,616

	LUCAS										701	ADAMS	CENTRA
	TOLEDO	TOLEDO	SHERIFF	FELONY		NEW IN	701	ADAMS	CENTRA				
Central Service Departments	NEW IN	TOLEDO	SHERIFF	FELONY		NEW IN	701	ADAMS	CENTRA				
2021 for use in 2023	2023	SPACE - EMS	SPACE - ES.BLDG	AT ES.BLDG	ON GRANT	SENIOR CENTER	NEW IN 2023	CORONE R LAB	STREET BLDG	BLDG	BLDG	BLDG	BLDG
BUILDING CAPITAL CHARGES		21,732	7,354	11,323	0	0		0	0	0	0	0	0
EQUIPMENT CAPITAL CHARGES		0	0	0	0	0		0	0	0	0	0	0
PROPERTY INSURANCE		0	0	0	0	0		0	0	0	0	0	0
PROFESSIONAL SERVICES		0	0	0	211	1,038		254	0	0	0	0	73
PURCHASING DEPTMNT		0	0	0	1,043	51		6,794	0	0	0	0	280
FACILITIES MANAGEMENT		8,562	2,897	4,461	0	0		0	1,001,933	0	0	0	0
COUNTY ADMINISTRATOR		0	0	0	2,096	5		761	0	0	0	0	148
OFC OF MANAGEMENT & BUDGET		0	0	0	901	44		5,867	0	0	0	0	242
PERSONNEL/H.R.		0	0	0	0	0		0	0	0	0	0	0
RISK MANAGEMENT		0	0	0	1,007	0		15	0	0	0	0	60
INFORMATION SVCS		0	0	0	5,619	0		428	0	0	0	0	335
COUNTY TREASURER		0	0	0	1,962	53		1,712	0	0	0	0	379
COUNTY AUDITOR		0	0	0	3,130	104		3,330	0	0	0	0	698
HEALTH & W/C		0	0	0	3,591	0		82	0	0	0	0	22
Allocated Costs for Fiscal 2021		30,294	10,251	15,783	19,561	1,295		19,243	1,001,933	0	0	0	2,236
Roll Forwards		0	0	0	0	0		0	0	0	0	0	0
Fixed Costs		30,294	10,251	15,783	19,561	1,295		19,243	1,001,933	0	0	0	2,236

3 Year Average 30 21,943 7,425 11,432 21,502 2,709 10,583 18,876 727,352 3,050

LUCAS COUNTY, OHIO
3 YEAR COMPARISON
REPRESENTS DIRECT BILLED DEPARTMENTS

Central Service Departments 2023 for use in 2025	FAMILY & CHILDRE N COUNCIL #								LEPC- LOCAL EMERG. PLAN COMM	OTHER DEPARTME NTS	Total Allocated	Direct Billed
	CENTRA L RECORD S	DELETED IN CAP	LAW 23	LAW LIBRARY- NON GF#	LAW LIBRARY- MG	LEPC- LOCAL EMERG. PLAN COMM	OTHER DEPARTME NTS					
BUILDING CAPITAL CHARGES	0	0		0	0	0	620,319	2,163,419	0			
EQUIPMENT CAPITAL CHARGES	0	0		0	0	0	0	0	0	0	0	0
PROFESSIONAL SERVICES	1,416	54		69	0.78	12	27,210	150,655	0			
PURCHASING/SUPPORT SVCS	17,716	567		1,858	0	362	15,873	667,055	0			
FACILITIES MANAGEMENT	0	0		0	0	0	2,630,940	11,698,503	0			
COUNTY ADMINISTRATOR	9,104	446		908	0	103	8,397	572,397	0			
OFC OF MANAGEMENT & BUDGET	7,258	260		308	0	46	136,932	494,247	0			
HUMAN RESOURCES	159637.94	0		0	0	0	0	968,679	0			
RISK MANAGEMENT	58.11	0		102.91	0	0	441,265	1,671,743	1,057,154			
HEALTH & W/C	10998.62	792		926	0	0	13,708,884	14,857,331	0			
SYSTEM SOLUTIONS	4394.29	308		410	0	0	4,196	395,271	0			
LCIS-INFORMATION SVCS	13030.15	851		4,977	0	246	719,083	3,868,394	0			
COUNTY TREASURER	17,800	626		1,541	157.69	237	17,850	936,932	0			
COUNTY AUDITOR	36,430	1,256		3,149	329.18	494	36,566	1,887,976	0			
Allocated Costs for Fiscal 2023	277,843	5,160		14,248	488	1,499	18,367,516	40,332,602	1,057,154			
Roll Forwards	0	0		0	0	0	0	346219.85				
Fixed Costs	277,843	5,160		14,248	488	1,499	18,367,516	40,678,822				

Central Service Departments 2022 for use in 2024	CENTRA								LEPC- LOCAL EMERG. PLAN COMM	OTHER DEPARTMN TS	Total Allocated	Direct Billed
	FAMILY/ CHILD 1ST	L RECORD S	COOP EXT	LAW LIBRARY- NON GF	NEW IN 2023	PLAN COMM	DEPARTMN TS					
BUILDING CAPITAL CHARGES	0	0	0	0		0	594,945	1,924,140	0			
EQUIPMENT CAPITAL CHARGES	0	0	0	0		0	0	0	0	0	0	0
PROPERTY INSURANCE	0	0	0	0		0	18,826	1,119,817	0			
PROFESSIONAL SERVICES	1,618	54	56	85		10	53,410	174,283	0			
PURCHASING/SUPPORT SVCS	16,907	433	86	3,651		156	46,290	511,846	0			
FACILITIES MANAGEMENT	0	0	79,943	0		0	2,737,479	12,316,772	0			
COUNTY ADMINISTRATOR	12,442	559	32	1,950		58	67,306	702,147	0			
OFC OF MANAGEMENT & BUDGET	18,337	469	94	3,960		169	50,207	548,749	0			
PERSONNEL/H.R.	128,527	0	0	0		0	0	621,472	0			
RISK MANAGEMENT	2,358	152	0	228		0	19,133	223,647	0			
INFORMATION SVCS	14,547	632	0	3,886		31	377,560	3,023,563	0			
COUNTY TREASURER	17,517	456	9	1,826		222	106,549	1,103,445	0			
COUNTY AUDITOR	25,252	582	13	2,646		345	149,580	1,527,732	0			
HEALTH & W/C	5,803	656	0	702		0	13,709,755	14,463,942	0			
Allocated Costs for Fiscal 2022	243,308	3,993	80,234	18,934		990	17,931,039	38,261,555	0			
Roll Forwards	0	0	0	0		0	0	0	144,785			
Fixed Costs	243,308	3,993	80,234	18,934		990	17,931,039	38,406,340				

Central Service Departments 2021 for use in 2023	CENTRA								LEPC- LOCAL EMERG. PLAN COMM	OTHER DEPARTMN TS	Total Allocated	Direct Billed
	FAMILY/ CHILD 1ST	L RECORD S	COOP EXT	LAW LIBRARY- NON GF	NEW IN 2023	PLAN COMM	DEPARTMN TS					
BUILDING CAPITAL CHARGES	0	0	0	0		0	614,242	2,029,586	0			
EQUIPMENT CAPITAL CHARGES	0	0	0	0		0	0	0	0	0	0	0
PROPERTY INSURANCE	0	0	0	0		0	16,752	1,113,589	0			
PROFESSIONAL SERVICES	1,064	48	25	97		10	23,744	112,149	0			
PURCHASING DEPARTMENT	24,708	662	178	4,555		76	51,476	548,498	0			
FACILITIES MANAGEMENT	0	0	80,942	1,636		0	2,284,554	10,176,067	0			
COUNTY ADMINISTRATOR	6,924	426	19	846		8	20,760	361,886	0			
OFC OF MANAGEMENT & BUDGET	21,337	571	154	3,933		66	44,455	464,301	0			
PERSONNEL/H.R.	122,160	0	0	0		0	0	542,449	0			
RISK MANAGEMENT	2,164	180	0	180		0	7,726	175,543	0			
INFORMATION SVCS	12,164	1,072	0	4,117		0	233,309	2,257,207	0			
COUNTY TREASURER	14,511	401	28	1,293		144	61,078	854,001	0			
COUNTY AUDITOR	26,816	657	55	2,399		281	113,834	1,544,757	0			
HEALTH & W/C	7,626	711	0	627		0	13,231,236	13,957,356	0			
Allocated Costs for Fiscal 2021	239,472	4,728	81,401	19,684		586	16,703,167	34,137,388	0			
Roll Forwards	0	0	0	0		0	0	0	16,511			
Fixed Costs	239,472	4,728	81,401	19,684		586	16,703,167	34,153,899				

3 Year Average 253,541 4,627 53,878 17,622 163 1,025 17,667,240 37,746,353

LUCAS COUNTY, OHIO
3 YEAR COMPARISON
REPRESENTS DIRECT BILLED DEPARTMENTS

Central Service Departments 2023 for use in 2025	Unallocated	Cost			Total Expenditur es
		Adjustments	Disallowed		
BUILDING CAPITAL CHARGES	0	(2,268,133)			
EQUIPMENT CAPITAL CHARGES	0	(304,829)			
PROFESSIONAL SERVICES	0	(36,164)			
PURCHASING/SUPPORT SVCS	0	0	0		
FACILITIES MANAGEMENT	3,332,636	(2,585,790)	0		
COUNTY ADMINISTRATOR	909,060	0	2,443		
OFC OF MANAGEMENT & BUDGET	0	0			
HUMAN RESOURCES	9,869	0			
RISK MANAGEMENT	1,450,031	0			
HEALTH & W/C	20,664	(15,689,467)	1,717,603		
SYSTEM SOLUTIONS	0	0			
LCIS-INFORMATION SVCS	30,396	(33,602)	4,300		
COUNTY TREASURER	1,004,790	31,350	665		
COUNTY AUDITOR	1,021,772	(942)	56,112		
Allocated Costs for Fiscal 2023	7,779,217	(20,887,577)	1,781,123	30,062,519	
Roll Forwards					
Fixed Costs					

Central Service Departments 2022 for use in 2024	Unallocated	Cost			Total Expenditur es
		Adjustments	Disallowed		
BUILDING CAPITAL CHARGES	0	(1,954,780)			
EQUIPMENT CAPITAL CHARGES	0	(90,262)			
PROPERTY INSURANCE	407,939	(1,616,891)			
PROFESSIONAL SERVICES	0	(183,643)			
PURCHASING/SUPPORT SVCS	0	0	9		
FACILITIES MANAGEMENT	1,672,793	(2,935,821)	89,520		
COUNTY ADMINISTRATOR	734,301	0	3,985		
OFC OF MANAGEMENT & BUDGET	0	0			
PERSONNEL/H.R.	6,483	(28,548)			
RISK MANAGEMENT	1,458,522	0			
INFORMATION SVCS	134,582	0	5,221		
COUNTY TREASURER	747,443	14,618	921		
COUNTY AUDITOR	968,897	(184,249)	4,955		
HEALTH & W/C	23,700	(15,334,255)			
Allocated Costs for Fiscal 2022	6,154,659	(22,313,831)	104,611	22,206,994	
Roll Forwards					
Fixed Costs					

Central Service Departments 2021 for use in 2023	Unallocated	Cost			Total Expenditur es
		Adjustments	Disallowed		
BUILDING CAPITAL CHARGES	0	(2,060,226)			
EQUIPMENT CAPITAL CHARGES	0	(148,044)			
PROPERTY INSURANCE	393,654	(1,586,809)			
PROFESSIONAL SERVICES	0	(125,703)			
PURCHASING DEPARTMT	0	(12,166)			
FACILITIES MANAGEMENT	2,275,641	(2,368,538)			
COUNTY ADMINISTRATOR	616,040	0			
OFC OF MANAGEMENT & BUDGET	0	0			
PERSONNEL/H.R.	0	(12,166)			
RISK MANAGEMENT	2,032,349	0			
INFORMATION SVCS	0	0	1,200		
COUNTY TREASURER	603,735	15,195			
COUNTY AUDITOR	1,020,545	(229,796)	6,333		
HEALTH & W/C	(38,298)	(14,807,938)			
Allocated Costs for Fiscal 2021	6,903,666	(21,336,191)	7,533	19,712,396	
Roll Forwards					
Fixed Costs					

3 Year Average



All Monetary Values are US Dollars
MAXCAP 2025 Maximus US Services, Inc.
Prepared By Maximus US Services, Inc.

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