



# LAPEER COUNTY, MICHIGAN

## FEDERAL 2 CFR 200 COST ALLOCATION PLAN

Based on Actual Expenditures  
For the Fiscal Year Ended December 31, 2022

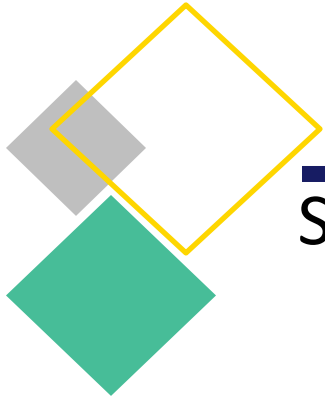


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## Section 1: Introduction

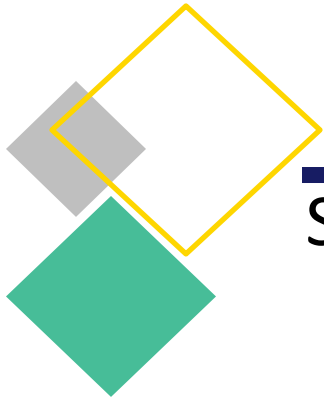
## Introduction

The enclosed Central Services Cost Allocation Plan identifies the costs of indirect services provided by central service departments of Lapeer County, Michigan (“the County”) based on actual expenditures for fiscal year ending December 31, 2022. MGT of America Consulting, LLC (MGT) prepared these documents at the request of the County.

This Cost Allocation Plan is used by the County to claim indirect costs as charges against grants and contracts (awards). The Cost Allocation Plan is submitted for use by the Michigan Department of Health and Human Services and other State and Federal grantors.

This document is prepared in compliance with the federal guidelines contained in 2 CFR Part 200 “Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards” (formerly *OMB Circular A-87*). County personnel provided the expenditure and allocation data to MGT consultants. MGT consultants then prepared the Cost Allocation Plan utilizing a double step-down methodology.

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## Section 2: Certification

# Lapeer County, Michigan

## COUNTY-WIDE COST ALLOCATION PLAN

### CERTIFICATE OF INDIRECT COSTS

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

- (1) All costs included in this plan are for the fiscal year ending December 31, 2022 and are to establish billing or final indirect costs for the fiscal year beginning January 1, 2024 and are allowable in accordance with the requirements of the 2 CFR Part 200 "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards" and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated.
- (2) All costs included in this plan are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements 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 and the Federal Government will be notified of any accounting changes that would affect the costs identified.

I declare that the foregoing is true and correct.



Lapeer County, Michigan

Signature:

Name of Official:

Title:

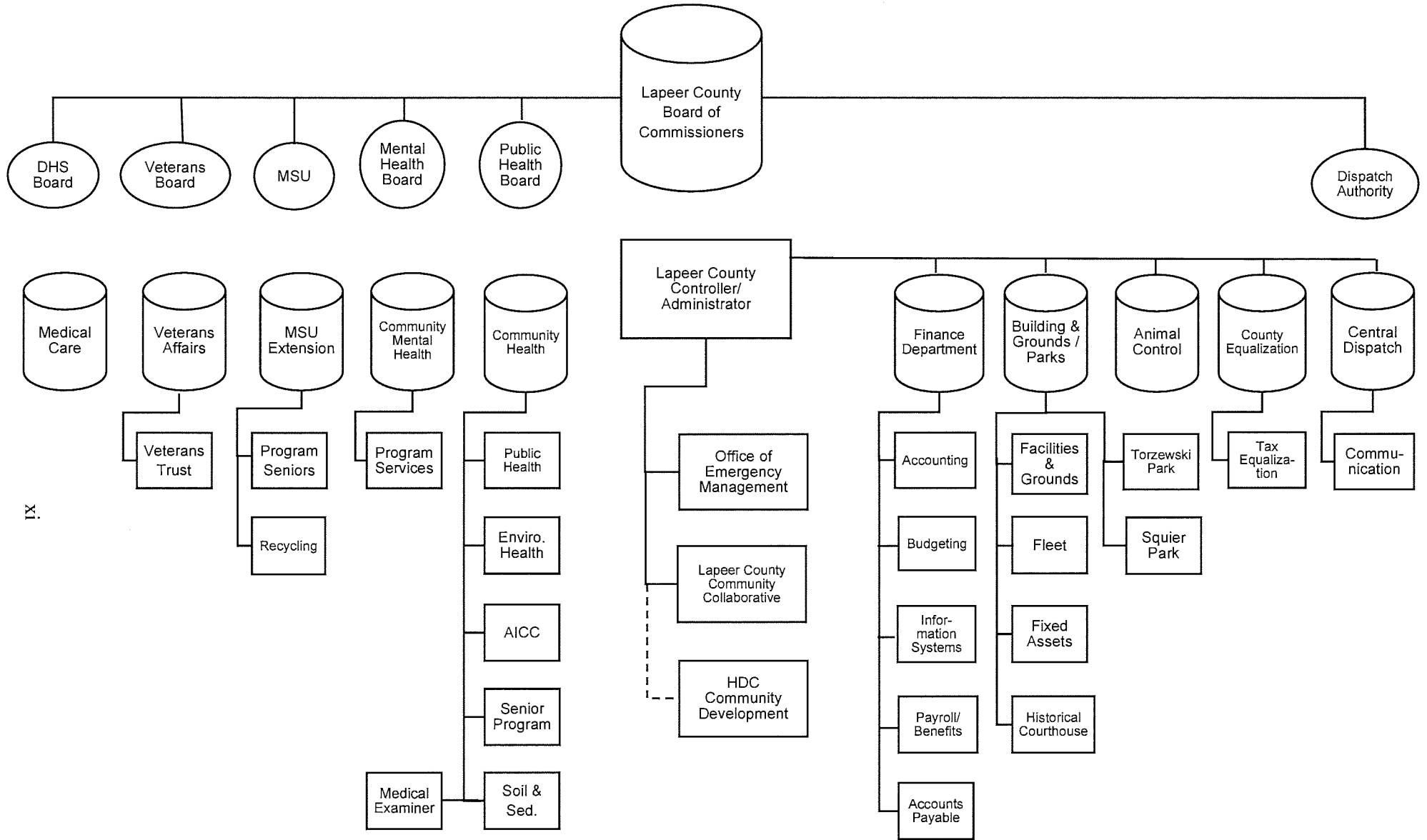
Date:

*Jaqueline Arnold*  
*Jaqueline Arnold*  
CFO  
10/31/2023

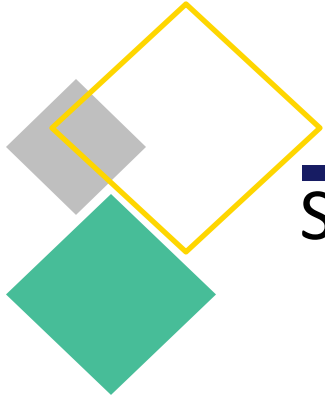


## Section 3: Organizational Chart

# LAPEER COUNTY APPOINTED ORGANIZATIONAL CHART







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## Section 4: Reading a Cost Allocation Plan

# Reading a Cost Allocation Plan

## Overview

This federal Cost Allocation Plan is prepared under the 2 CFR Part 200 guidelines for Central Services Cost Allocation Plans. This plan is a document that distributes, or allocates, County indirect costs. Indirect costs are those costs incurred by County departments that benefit other County departments. Examples of County indirect costs are administration, accounting, and information technology

The primary purpose for preparing the Cost Allocation Plan is to identify the appropriate department indirect costs for FY 2022.

The significant steps involved in preparing the Cost Allocation Plan include the following:

- Identify the County departments that provide support to other County departments. These departments are referred to as central service or allocating departments.
- Identify the County departments that receive support from other County departments. These departments are referred to as grantee or receiving departments.
- Accumulate the allowable actual expenditures of the County departments that provide support to other County departments.
- Distribute, or allocate, the allowable expenditures of the County departments that provide support to other County departments based on available, meaningful, measurable, and auditable allocation statistics that match the service provided to the service received.

## Process

A double-step-down allocation methodology is used to allocate the allowable costs of the central service departments. This methodology recognizes the cross support provided between central service departments. For

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example, Accounting supports Information Technology by providing payroll, paying vouchers, and preparing a budget. Information Technology, however, also supports Accounting by providing software and hardware and by maintaining and administering various applications and systems.

The double-step-down methodology requires an initial sequencing of allocating departments. In the first step of the double-step methodology, allowable costs from central service departments are allocated in the sequence selected to all County departments, divisions, and funds; including to other central service departments. The second step in the double-step-down methodology is made to fully account for the cross support provided between central service departments. Central service departments are closed after the second step in the double-step down allocation methodology.

### Carry-Forward

2 CFR Part 200 (formerly OMB Circular A-87) guidelines have several plan types which are acceptable under the federal procedures. This plan is considered a “fixed with carry-forward” plan. Under this procedure, total current year allocations are identified. The “fixed cost” amounts, identified as “Prior Year Allocations”, which are based on the costs claimed from a prior plan, are compared and the difference is computed and identified as the “Carry-Forward” amount. The current allocation plus the “Carry-Forward” are combined to identify the “Proposed Costs.” Proposed Costs are to be applied to the year the plan is being used for recovery. This procedure allows the governmental unit to recover or return any over or under recoveries claimed in the year of the plan.

### Sections

#### Table of Contents

The first few pages of the Cost Allocation Plan are the Table of Contents. The column on the left side of the page lists the central service, or allocating, departments. Each central service department is broken down into

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functions. Functions are the specific services provided by the department. The middle column lists the allocation base for each corresponding function. The column on the right side is the applicable page number.

### **Summary Schedule**

The next few pages of the Cost Allocation Plan are the Summary Schedule. The Summary Schedule identifies the total dollar amount allocated from every County allocating department to every County receiving department. Allocating departments are listed down the left column and receiving departments, divisions, and funds are listed across the top of each page.

### **Detail Schedules**

The remaining pages of the Cost Allocation Plan are the detail schedules for each central service department. The detail schedules for central service departments are structured in the following format.

**Narrative** Lists the department name, provides a brief description of the activities performed, and identifies the functions and the corresponding allocation base.

**Departmental Costs (A)** The actual expenditures for the central service department.

There are three potential codes that can be denoted on the Departmental Cost schedule. The three codes are “S”, “P”, and “D” and identify how costs are spread or distributed within the department to the relevant functions. The “S” (or “S”1) stands for salaries. The “P” stands for a predetermined percentage described in the narrative. The “D” indicates disallowed.

**Incoming Costs (B)** The support costs coming into the department from other central service, or allocating, departments.

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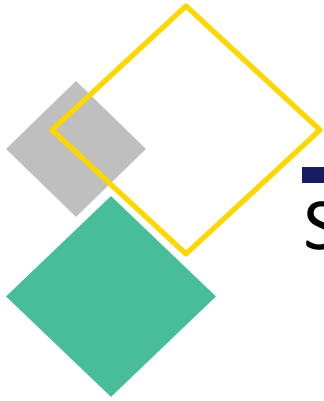
Incoming costs are spread on the ratio of function salaries to departmental salaries. In the few instances where a department has no salaries, incoming costs are spread on the ratio of function expenditures to departmental expenditures. Certain incoming costs, however, may be denoted with an \*. The \* identifies those incoming costs that are directly identified to departmental functions and spread to departmental functions on a percentage basis.

**Total Allocated (C)** The total amount allocated for that department. This amount is found at the end of the Incoming Costs schedule.

**Function Allocations** The distribution, or allocation, of the Total Allocated costs by function.

**Allocation Summary** The summary of allocated costs by function

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## Section 5: 2 CFR Part 200 Cost Allocation Plan

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1 Building Depreciation	\$9,214	\$16,272	\$0	\$0	\$0	\$5,349	\$0	\$52,651	\$33,384	\$0
2 101-172 Administration	5,405	6,509	0	0	0	772	0	3,860	13,913	6,177
3 101-191 Accounting	4,425	15,766	20	10	10	1,376	1,820	9,845	13,277	3,952
4 101-228 Info Tech	11,032	13,286	0	0	0	1,576	0	7,880	28,400	12,608
5 101-239 Professional Services	390	5,451	3	5	6	496	416	2,619	3,304	6
6 101-242 Insurance	3,257	4,521	0	5	6	1,001	82	8,176	9,982	6,867
7 101-253 Treasurer	1,300	13,727	11	6	6	54,647	1,188	7,147	4,754	1,239
8 101-267 Utilities (Building Ops)	7,817	13,373	0	0	0	4,396	0	43,536	28,475	0
9 101-265 Building & Grounds	15,643	25,172	0	0	0	8,380	0	82,552	57,546	(25)
<b>Total Current Allocations</b>	58,484	114,077	34	25	28	77,993	3,506	218,267	193,035	30,825
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$58,484</b>	<b>\$114,077</b>	<b>\$34</b>	<b>\$25</b>	<b>\$28</b>	<b>\$77,993</b>	<b>\$3,506</b>	<b>\$218,267</b>	<b>\$193,035</b>	<b>\$30,825</b>

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Department	101-297 Jury Board	101-299 Indigent Counsel	101-295 Adult Probation	101-296 Prosecuting Attorney	101-296 PA DP	101-301 Sheriff Administration	101-320 Crime Justice Training	101-351 Jail	101-442 Drain Commissioner	101-445 Drain-at-large
1 Building Depreciation	\$0	\$0	\$6,717	\$17,636	\$0	\$25,468	\$0	\$140,710	\$5,019	\$0
2 101-172 Administration	0	0	0	10,037	0	25,803	0	22,977	2,710	0
3 101-191 Accounting	278	6,170	516	11,598	0	8,708	28	2,713	(2,191)	30
4 101-228 Info Tech	0	0	0	0	20,488	52,670	0	46,902	5,532	0
5 101-239 Professional Services	46	1,352	84	2,391	0	7,402	8	5,098	657	95
6 101-242 Insurance	2	65	774	7,375	0	134,116	2	103,132	2,605	140
7 101-253 Treasurer	160	4,179	874	4,794	0	9,743	20	4,360	1,575	17
8 101-267 Utilities (Building Ops)	0	0	5,520	15,057	0	25,124	0	135,353	4,124	0
9 101-265 Building & Grounds	0	0	10,475	30,707	0	24,091	0	134,556	7,713	0
<b>Total Current Allocations</b>	487	11,765	24,960	99,596	20,488	313,124	59	595,801	27,745	282
Less: Prior Year Allocations	0	0	0	110,990	17,261	0	0	0	0	0
Carry-Forward	0	0	0	(11,394)	3,227	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$487</b>	<b>\$11,765</b>	<b>\$24,960</b>	<b>\$88,202</b>	<b>\$23,715</b>	<b>\$313,124</b>	<b>\$59</b>	<b>\$595,801</b>	<b>\$27,745</b>	<b>\$282</b>

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Department	101-648 Medical Examiner	101-710 MSU Extension	101-711 Register of Deeds	101-990-999- 201 Co Bridge Fund	102 Budget Stabilization	146 Local Reserve Fund	149 Rental Property	201 Road Commission	207/208 Parks & Rec	214 Polly Ann Trail
1 Building Depreciation	\$0	\$10,044	\$8,039	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 101-172 Administration	0	772	3,860	0	0	0	0	0	2,834	0
3 101-191 Accounting	44	1,485	7,828	0	281	277	767	1,322	5,904	112
4 101-228 Info Tech	0	1,576	7,880	0	0	0	0	0	0	0
5 101-239 Professional Services	36	355	2,778	90	102	86	163	401	917	38
6 101-242 Insurance	44	2,470	2,521	140	32	10	4	0	3,758	26
7 101-253 Treasurer	27	1,518	7,449	0	235	230	515	1,136	2,759	70
8 101-267 Utilities (Building Ops)	0	6,443	5,138	0	0	0	0	0	0	0
9 101-265 Building & Grounds	0	19,671	16,786	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	150	44,334	62,281	230	650	603	1,448	2,859	16,172	245
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$150</b>	<b>\$44,334</b>	<b>\$62,281</b>	<b>\$230</b>	<b>\$650</b>	<b>\$603</b>	<b>\$1,448</b>	<b>\$2,859</b>	<b>\$16,172</b>	<b>\$245</b>

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Department	215 Friend of the Court	215 FOC DP	216 Marriage Counseling	221 Health Department	222 Comm. Mental Health	223 Personal Care-Aide / Senior Activities	225 Animal Control	226 Rubbish / Recycling	232 Specialty Courts	245 Remonument ation Grant
1 Building Depreciation	\$24,437	\$0	\$0	\$52,130	\$0	\$4,953	\$4,786	\$0	\$0	\$0
2 101-172 Administration	13,565	0	0	28,605	114,715	15,249	3,652	0	340	286
3 101-191 Accounting	14,719	0	868	42,509	105,146	10,668	4,170	68	1,876	781
4 101-228 Info Tech	0	27,691	0	58,391	4,728	31,126	7,455	0	693	0
5 101-239 Professional Services	3,622	0	308	9,740	29,515	3,687	2,153	28	430	203
6 101-242 Insurance	11,147	0	(0)	22,420	89,472	12,260	4,652	6	149	132
7 101-253 Treasurer	6,842	0	835	24,295	48,929	6,981	4,987	65	1,247	520
8 101-267 Utilities (Building Ops)	20,083	0	0	33,443	0	3,166	0	0	0	0
9 101-265 Building & Grounds	37,866	0	0	102,075	83,694	10,366	9,128	0	0	0
<b>Total Current Allocations</b>	132,281	27,691	2,011	373,608	476,200	98,455	40,983	168	4,736	1,922
Less: Prior Year Allocations	140,587	21,545	0	0	0	0	0	0	0	0
Carry-Forward	(8,306)	6,146	0	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$123,975</b>	<b>\$33,836</b>	<b>\$2,011</b>	<b>\$373,608</b>	<b>\$476,200</b>	<b>\$98,455</b>	<b>\$40,983</b>	<b>\$168</b>	<b>\$4,736</b>	<b>\$1,922</b>

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Department	256 ROD Automation	258 Disaster / Emerg Mngmt Fund	260 Indigent Defense	261 911 Fund	262-296 Forfeiture - Prosecutor	262-267 Forfeiture - Building Ops	262-298 Forfeiture - Victims Rights	262-301 Forfeiture - Sheriff	262-334 Sheriff Forfeit	263 Concealed Pistol Licensing
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 101-172 Administration	0	579	0	15,642	0	0	0	0	0	903
3 101-191 Accounting	1,720	(6,027)	9,082	2,918	127	139	123	437	123	2,572
4 101-228 Info Tech	0	1,182	0	0	0	0	0	0	0	1,844
5 101-239 Professional Services	526	313	1,684	4,139	22	40	21	79	21	675
6 101-242 Insurance	25	246	201	12,843	0	28	0	6	0	357
7 101-253 Treasurer	1,455	817	5,533	4,430	77	80	73	261	73	1,820
8 101-267 Utilities (Building Ops)	0	0	0	0	0	0	0	0	0	0
9 101-265 Building & Grounds	0	0	(3)	17,129	0	0	0	0	0	0
<b>Total Current Allocations</b>	3,726	(2,889)	16,497	57,100	227	287	217	784	217	8,172
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$3,726</b>	<b>\$(2,889)</b>	<b>\$16,497</b>	<b>\$57,100</b>	<b>\$227</b>	<b>\$287</b>	<b>\$217</b>	<b>\$784</b>	<b>\$217</b>	<b>\$8,172</b>

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Department	265-309 Anti- Drug (TNU) Coord	265-321 Anti- Drug (TNU) Operations	269 Law Library	272 Community Corrections	273 Juvenile Grant Fund	274 Community Development	275-298 Victim's Rights	275-301 Sheriff	275-309 Region Anti- Drug Coord	275-311 Comm Policing - RAD
1 Building Depreciation	\$0	\$0	\$0	\$2,982	\$0	\$0	\$0	\$0	\$0	\$0
2 101-172 Administration	0	0	0	1,544	293	0	0	0	0	0
3 101-191 Accounting	625	645	485	7,819	874	212	34	123	119	0
4 101-228 Info Tech	0	0	0	3,152	0	0	0	0	0	0
5 101-239 Professional Services	127	125	83	2,283	172	46	7	21	19	0
6 101-242 Insurance	23	14	5	1,074	118	6	0	0	0	0
7 101-253 Treasurer	382	394	283	6,269	504	137	21	73	69	0
8 101-267 Utilities (Building Ops)	0	0	0	2,451	0	0	0	0	0	0
9 101-265 Building & Grounds	0	0	0	4,740	0	0	0	0	0	0
<b>Total Current Allocations</b>	1,158	1,178	855	32,316	1,961	401	63	217	207	0
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$1,158</b>	<b>\$1,178</b>	<b>\$855</b>	<b>\$32,316</b>	<b>\$1,961</b>	<b>\$401</b>	<b>\$63</b>	<b>\$217</b>	<b>\$207</b>	<b>\$0</b>

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**Summary Schedule**

Department	275-317 Mounted Division	275-323 SERT	275-330 Liquor Law Enforce	275-331 Marine Law Enforce	275-333 K-9 Unit	275-335 Dive Team	275-351 Jail/Feeding Prisoners	275-362 Training	276 Senior Millage	277 Police Svc Contracts
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 101-172 Administration	0	0	0	77	0	0	0	0	0	14,724
3 101-191 Accounting	119	123	263	619	153	238	139	494	561	20,085
4 101-228 Info Tech	0	0	0	158	0	0	0	0	0	30,055
5 101-239 Professional Services	19	21	53	182	26	39	22	85	185	7,394
6 101-242 Insurance	0	0	7	1,244	0	1	0	5	3	59,825
7 101-253 Treasurer	69	73	163	503	90	137	80	288	507	12,619
8 101-267 Utilities (Building Ops)	0	0	0	0	0	0	0	0	0	0
9 101-265 Building & Grounds	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	207	217	486	2,783	269	416	241	873	1,256	144,701
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$207</b>	<b>\$217</b>	<b>\$486</b>	<b>\$2,783</b>	<b>\$269</b>	<b>\$416</b>	<b>\$241</b>	<b>\$873</b>	<b>\$1,256</b>	<b>\$144,701</b>



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Department	278-302 Safe & Sober-Step Grant	278-304 D.A.R.E. Grant	278-307 Motorcycle Safety	278-309 Anti- Drug (RAD/TNU) Coord	278-313 Seatbelt Enforce Grant	278-315 Traffic / Safety Rd Ptrl	278-351 Jail / Corrections	281 American Rescue Plan	282 CARES Act	284 Opioid Settlement
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 101-172 Administration	0	0	0	0	0	0	0	0	0	0
3 101-191 Accounting	117	119	257	119	8	876	2,177	1,598	0	4
4 101-228 Info Tech	0	0	0	0	0	0	0	0	0	0
5 101-239 Professional Services	21	19	51	19	3	338	681	314	0	2
6 101-242 Insurance	0	0	4	0	0	2,713	3,047	51	0	0
7 101-253 Treasurer	71	69	161	69	9	844	1,833	965	0	4
8 101-267 Utilities (Building Ops)	0	0	0	0	0	0	0	0	0	0
9 101-265 Building & Grounds	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	210	207	473	207	20	4,771	7,737	2,928	0	10
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$210</b>	<b>\$207</b>	<b>\$473</b>	<b>\$207</b>	<b>\$20</b>	<b>\$4,771</b>	<b>\$7,737</b>	<b>\$2,928</b>	<b>\$0</b>	<b>\$10</b>

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Department	291 MCF Operations	292 Child Care	293 Veterans Relief	294 Veterans Trust	296 Soil & Sed Special Projects	298-634 Community Collaborative	298-673 Senior Coalition	298-632 Suicide Prev Program	299 Lapeer Comm Collaborat	361 - 389 Debt Service Funds
1 Building Depreciation	\$0	\$2,028	\$3,743	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 101-172 Administration	0	5,798	3,088	0	0	564	0	0	0	0
3 101-191 Accounting	838	11,279	5,572	0	1,441	930	73	159	14	0
4 101-228 Info Tech	0	11,836	6,304	0	0	1,150	0	0	0	0
5 101-239 Professional Services	292	2,462	1,391	0	483	183	20	27	9	0
6 101-242 Insurance	0	2,769	4,540	0	26	216	2	2	8	0
7 101-253 Treasurer	795	6,494	2,975	0	1,297	498	57	91	10	0
8 101-267 Utilities (Building Ops)	0	1,667	2,393	0	0	0	0	0	0	0
9 101-265 Building & Grounds	0	3,272	7,815	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	1,925	47,606	37,821	0	3,248	3,541	152	279	41	0
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$1,925</b>	<b>\$47,606</b>	<b>\$37,821</b>	<b>\$0</b>	<b>\$3,248</b>	<b>\$3,541</b>	<b>\$152</b>	<b>\$279</b>	<b>\$41</b>	<b>\$0</b>

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Department	401 Capital Projects	470 Old Courthouse Restoration	471 - 489 Drain Construct Funds	482 911 Construction	516 Delinquent Tax Fund	532 Foreclosure	571 Telecom Fund	601 Revolving Drain Fund	617 Treasurer Office Admin	631 Bldg & Grnds - Equipment
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,641
2 101-172 Administration	0	0	0	0	0	1,544	0	0	0	0
3 101-191 Accounting	0	404	1,188	354	3,385	6,854	188	1,282	119	10,160
4 101-228 Info Tech	0	0	0	0	0	3,152	0	0	0	0
5 101-239 Professional Services	0	132	200	61	1,278	2,139	69	210	19	2,187
6 101-242 Insurance	0	0	653	0	0	563	4	0	0	391
7 101-253 Treasurer	0	365	701	211	3,412	(105,548)	179	744	69	6,437
8 101-267 Utilities (Building Ops)	0	0	0	0	0	0	0	0	0	3,017
9 101-265 Building & Grounds	0	0	0	0	0	(3)	0	0	0	11,465
<b>Total Current Allocations</b>	0	901	2,743	626	8,074	(91,300)	440	2,236	207	40,297
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$0</b>	<b>\$901</b>	<b>\$2,743</b>	<b>\$626</b>	<b>\$8,074</b>	<b>\$(91,300)</b>	<b>\$440</b>	<b>\$2,236</b>	<b>\$207</b>	<b>\$40,297</b>

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Department	639 Drain Equipment	649 CMH Equipment	676 Unemploye nt Insurance	677 Worker's Comp Fund	678 Health Insurance	731 Retirement System	736 Public Emp Health Care	710 District Court	801 Drain Fund	851 Drain Fund
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 101-172 Administration	0	0	0	0	0	0	0	0	0	0
3 101-191 Accounting	1,243	289	1,974	2,269	26,728	7,033	3,131	0	3,186	12
4 101-228 Info Tech	0	0	0	0	0	0	0	0	0	0
5 101-239 Professional Services	204	92	736	873	11,365	3,605	1,311	0	669	5
6 101-242 Insurance	0	29	2	135	2,283	1,433	203	0	905	0
7 101-253 Treasurer	721	221	1,968	2,145	26,553	7,146	3,152	0	2,142	13
8 101-267 Utilities (Building Ops)	0	0	0	0	0	0	0	0	0	0
9 101-265 Building & Grounds	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	2,167	631	4,681	5,422	66,930	19,217	7,796	0	6,902	30
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$2,167</b>	<b>\$631</b>	<b>\$4,681</b>	<b>\$5,422</b>	<b>\$66,930</b>	<b>\$19,217</b>	<b>\$7,796</b>	<b>\$0</b>	<b>\$6,902</b>	<b>\$30</b>

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Department	882 911 Debt Fund	FIA Space	All Other	2nd Allocation Orphans	Total
1 Building Depreciation	\$0	\$0	\$34,687	\$0	\$466,888
2 101-172 Administration	0	0	0	0	326,797
3 101-191 Accounting	0	0	1,941	0	419,445
4 101-228 Info Tech	0	0	0	0	398,748
5 101-239 Professional Services	0	0	641	0	135,022
6 101-242 Insurance	0	4,725	5,600	0	537,689
7 101-253 Treasurer	0	0	1,773	0	224,313
8 101-267 Utilities (Building Ops)	0	0	25,737	0	386,314
9 101-265 Building & Grounds	0	75,702	35,856	0	832,372
<b>Total Current Allocations</b>	0	80,427	106,235	0	3,727,587
Less: Prior Year Allocations	0	0	0	0	290,383
Carry-Forward	0	0	0	0	(10,327)
<b>Proposed Costs</b>	<b>\$0</b>	<b>\$80,427</b>	<b>\$106,235</b>	<b>\$0</b>	<b>\$3,717,260</b>

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**Carry Forward Schedule**

Department	Current Allocation	Prior Year Allocation	Carry- Forward	Adjustments	Proposed Cost
10 101-101 Board of Commissioners	58,484	0	0	0	58,484
11 101-215 Clerk	114,077	0	0	0	114,077
12 101-229 Geo Info Systems	34	0	0	0	34
13 101-237 LDC Development	25	0	0	0	25
14 101-241 Memberships & Dues	28	0	0	0	28
15 101-257 Equalization	77,993	0	0	0	77,993
16 101-262 Elections	3,506	0	0	0	3,506
17 101-283 Circuit Court	218,267	0	0	0	218,267
18 101-286 District Court	193,035	0	0	0	193,035
19 101-294 Probate Court	30,825	0	0	0	30,825
20 101-297 Jury Board	487	0	0	0	487
21 101-299 Indigent Counsel	11,765	0	0	0	11,765
22 101-295 Adult Probation	24,960	0	0	0	24,960
23 101-296 Prosecuting Attorney	99,596	110,990	(11,394)	0	88,202
24 101-296 PA DP	20,488	17,261	3,227	0	23,715
25 101-301 Sheriff Administration	313,124	0	0	0	313,124
26 101-320 Crime Justice Training	59	0	0	0	59
27 101-351 Jail	595,801	0	0	0	595,801
28 101-442 Drain Commissioner	27,745	0	0	0	27,745
29 101-445 Drain-at-large	282	0	0	0	282
30 101-648 Medical Examiner	150	0	0	0	150
31 101-710 MSU Extension	44,334	0	0	0	44,334
32 101-711 Register of Deeds	62,281	0	0	0	62,281
33 101-990-999-201 Co Bridge Fund	230	0	0	0	230
34 102 Budget Stabilization	650	0	0	0	650
35 146 Local Reserve Fund	603	0	0	0	603
36 149 Rental Property	1,448	0	0	0	1,448
37 201 Road Commission	2,859	0	0	0	2,859
38 207/208 Parks & Rec	16,172	0	0	0	16,172
39 214 Polly Ann Trail	245	0	0	0	245
40 215 Friend of the Court	132,281	140,587	(8,306)	0	123,975
41 215 FOC DP	27,691	21,545	6,146	0	33,836
42 216 Marriage Counseling	2,011	0	0	0	2,011
43 221 Health Department	373,608	0	0	0	373,608
44 222 Comm. Mental Health	476,200	0	0	0	476,200
45 223 Personal Care-Aide / Senior Activi	98,455	0	0	0	98,455
46 225 Animal Control	40,983	0	0	0	40,983
47 226 Rubbish / Recycling	168	0	0	0	168
48 232 Specialty Courts	4,736	0	0	0	4,736
49 245 Remonumentation Grant	1,922	0	0	0	1,922

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**Carry Forward Schedule**

Department	Current Allocation	Prior Year Allocation	Carry- Forward	Adjustments	Proposed Cost
50 256 ROD Automation	3,726	0	0	0	3,726
51 258 Disaster / Emerg Mngmt Fund	(2,889)	0	0	0	(2,889)
52 260 Indigent Defense	16,497	0	0	0	16,497
53 261 911 Fund	57,100	0	0	0	57,100
54 262-296 Forfeiture - Prosecutor	227	0	0	0	227
55 262-267 Forfeiture - Building Ops	287	0	0	0	287
56 262-298 Forfeiture - Victims Rights	217	0	0	0	217
57 262-301 Forfeiture - Sheriff	784	0	0	0	784
58 262-334 Sheriff Forfeit	217	0	0	0	217
59 263 Concealed Pistol Licensing	8,172	0	0	0	8,172
60 265-309 Anti-Drug (TNU) Coord	1,158	0	0	0	1,158
61 265-321 Anti-Drug (TNU) Operations	1,178	0	0	0	1,178
62 269 Law Library	855	0	0	0	855
63 272 Community Corrections	32,316	0	0	0	32,316
64 273 Juvenile Grant Fund	1,961	0	0	0	1,961
65 274 Community Development	401	0	0	0	401
66 275-298 Victim's Rights	63	0	0	0	63
67 275-301 Sheriff	217	0	0	0	217
68 275-309 Region Anti-Drug Coord	207	0	0	0	207
69 275-311 Comm Policing - RAD	0	0	0	0	0
70 275-317 Mounted Division	207	0	0	0	207
71 275-323 SERT	217	0	0	0	217
72 275-330 Liquor Law Enforce	486	0	0	0	486
73 275-331 Marine Law Enforce	2,783	0	0	0	2,783
74 275-333 K-9 Unit	269	0	0	0	269
75 275-335 Dive Team	416	0	0	0	416
76 275-351 Jail/Feeding Prisoners	241	0	0	0	241
77 275-362 Training	873	0	0	0	873
78 276 Senior Millage	1,256	0	0	0	1,256
79 277 Police Svc Contracts	144,701	0	0	0	144,701
80 278-302 Safe & Sober-Step Grant	210	0	0	0	210
81 278-304 D.A.R.E. Grant	207	0	0	0	207
82 278-307 Motorcycle Safety	473	0	0	0	473
83 278-309 Anti-Drug (RAD/TNU) Coord	207	0	0	0	207
84 278-313 Seatbelt Enforce Grant	20	0	0	0	20
85 278-315 Traffic / Safety Rd Ptrl	4,771	0	0	0	4,771
86 278-351 Jail / Corrections	7,737	0	0	0	7,737
87 281 American Rescue Plan	2,928	0	0	0	2,928
88 282 CARES Act	0	0	0	0	0
89 284 Opioid Settlement	10	0	0	0	10

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**Carry Forward Schedule**

Department	Current Allocation	Prior Year Allocation	Carry- Forward	Adjustments	Proposed Cost
90 291 MCF Operations	1,925	0	0	0	1,925
91 292 Child Care	47,606	0	0	0	47,606
92 293 Veterans Relief	37,821	0	0	0	37,821
93 294 Veterans Trust	0	0	0	0	0
94 296 Soil & Sed Special Projects	3,248	0	0	0	3,248
95 298-634 Community Collaborative	3,541	0	0	0	3,541
96 298-673 Senior Coalition	152	0	0	0	152
97 298-632 Suicide Prev Program	279	0	0	0	279
98 299 Lapeer Comm Collaborat	41	0	0	0	41
99 361 - 389 Debt Service Funds	0	0	0	0	0
100 401 Capital Projects	0	0	0	0	0
101 470 Old Courthouse Restoration	901	0	0	0	901
102 471 - 489 Drain Construct Funds	2,743	0	0	0	2,743
103 482 911 Construction	626	0	0	0	626
104 516 Delinquent Tax Fund	8,074	0	0	0	8,074
105 532 Foreclosure	(91,300)	0	0	0	(91,300)
106 571 Telecom Fund	440	0	0	0	440
107 601 Revolving Drain Fund	2,236	0	0	0	2,236
108 617 Treasurer Office Admin	207	0	0	0	207
109 631 Bldg & Grnds - Equipment	40,297	0	0	0	40,297
110 639 Drain Equipment	2,167	0	0	0	2,167
111 649 CMH Equipment	631	0	0	0	631
112 676 Unemployment Insurance	4,681	0	0	0	4,681
113 677 Worker's Comp Fund	5,422	0	0	0	5,422
114 678 Health Insurance	66,930	0	0	0	66,930
115 731 Retirement System	19,217	0	0	0	19,217
116 736 Public Emp Health Care	7,796	0	0	0	7,796
117 710 District Court	0	0	0	0	0
118 801 Drain Fund	6,902	0	0	0	6,902
119 851 Drain Fund	30	0	0	0	30
120 882 911 Debt Fund	0	0	0	0	0
121 FIA Space	80,427	0	0	0	80,427
122 All Other	106,235	0	0	0	106,235
<b>Total</b>	<b>3,727,587</b>	<b>290,383</b>	<b>(10,327)</b>	<b>0</b>	<b>3,717,260</b>



**Building Deprecation  
Nature and Extent of Service**

Lapeer County government operates multiple facilities, some of which are occupied by multiple departments. Federal guidelines in 2 CFR Part 200 allow for the recovery of depreciation expenses identified by local government.

The depreciation expenses for the following buildings are identified:

- County Complex
- Annex
- Jail
- CMH / Health Building (Improvements only)
- Maintenance Garage
- Storage Building (Old Register of Deeds building)
- Animal Shelter
- Historic Courthouse

For purposes of the cost plan, costs are allocated based on square footage assigned to each department. For facilities with a single occupant, the depreciation cost is allocated directly to that department.

The plan is designed to allocate other central service departments' costs to the various departments including this department. These costs are designated as first and second allocations and are added to the expenses of the department for further allocation to benefitting departments.

Any direct charges made within the County's accounting system are adjusted through direct billing credits.

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**A. Department Costs**

**Dept:1 Building Depreciation**

Description		Amount	General Admin	County Complex	Annex	Jail	Health Building	Garage	Storage Building	Animal Shelter
Personnel Costs										
Wages	S	0	0	0	0	0	0	0	0	0
Salary % Split			.00%	.00%	.00%	.00%	.00%	.00%	.00%	.00%
Fringes	S	0	0	0	0	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0	0	0	0	0
Services & Supplies Cost										
Depreciation	P	495,810	0	227,074	18,499	144,638	71,084	6,616	0	4,769
Subtotal - Services & Supplies		495,810	0	227,074	18,499	144,638	71,084	6,616	0	4,769
<b>Department Cost Total</b>		495,810	0	227,074	18,499	144,638	71,084	6,616	0	4,769
Adjustments to Cost										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
<b>Total Costs After Adjustments</b>		495,810	0	227,074	18,499	144,638	71,084	6,616	0	4,769
General Admin Distribution			0	0	0	0	0	0	0	0
<b>Grand Total</b>		<b>\$495,810</b>		<b>\$227,074</b>	<b>\$18,499</b>	<b>\$144,638</b>	<b>\$71,084</b>	<b>\$6,616</b>	<b>\$0</b>	<b>\$4,769</b>

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**A. Department Costs**

**Dept:1 Building Depreciation**

Description		Amount	Historic Courthouse
<hr/>			
Personnel Costs			
Wages	S	0	0
Salary % Split			.00%
Fringes	S	0	0
Subtotal - Personnel Costs		<hr/> 0	<hr/> 0
Services & Supplies Cost			
Depreciation	P	495,810	23,129
Subtotal - Services & Supplies		<hr/> 495,810	<hr/> 23,129
<b>Department Cost Total</b>		495,810	23,129
Adjustments to Cost			
Subtotal - Adjustments		<hr/> 0	<hr/> 0
<b>Total Costs After Adjustments</b>		495,810	23,129
General Admin Distribution			0
<b>Grand Total</b>		<hr/> <hr/> \$495,810	<hr/> <hr/> \$23,129

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**B. Incoming Costs - (Default Spread Expense%)**

**Dept:1 Building Depreciation**

Department	First Incoming	Second Incoming	County Complex	Annex	Jail	Health Building	Garage	Storage Building	Animal Shelter	Historic Courthouse
5 Cost Allocation	\$0	\$1,808	\$828	\$67	\$527	\$259	\$24	\$0	\$17	\$84
Subtotal - 101-239 Professional Service	0	1,808	828	67	527	259	24	0	17	84
<b>Total Incoming</b>	0	1,808	828	67	527	259	24	0	17	84
<b>C. Total Allocated</b>		<b>\$497,617</b>	<b>\$227,902</b>	<b>\$18,567</b>	<b>\$145,165</b>	<b>\$71,343</b>	<b>\$6,641</b>	<b>\$0</b>	<b>\$4,786</b>	<b>\$23,214</b>
			45.80%	3.73%	29.17%	14.34%	1.33%		0.96%	4.66%

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**County Complex Allocations**

**Dept:1 Building Depreciation**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 101-172 Administration	1,104	1.93%	\$4,374	\$0	\$4,374	\$16	\$4,390
3 101-191 Accounting	1,161	2.03%	4,600	0	4,600	17	4,617
4 101-228 Info Tech	426	0.74%	1,688	0	1,688	6	1,694
7 101-253 Treasurer	2,173	3.79%	8,610	0	8,610	31	8,641
9 101-265 Building & Grounds	700	1.22%	2,774	0	2,774	10	2,784
10 101-101 Board of Commissioners	2,317	4.04%	9,180	0	9,180	33	9,214
11 101-215 Clerk	4,092	7.14%	16,213	0	16,213	59	16,272
15 101-257 Equalization	1,345	2.35%	5,329	0	5,329	19	5,349
17 101-283 Circuit Court	13,240	23.10%	52,460	0	52,460	191	52,651
18 101-286 District Court	8,395	14.65%	33,263	0	33,263	121	33,384
22 101-295 Adult Probation	1,689	2.95%	6,692	0	6,692	24	6,717
23 101-296 Prosecuting Attorney	4,435	7.74%	17,572	0	17,572	64	17,636
27 101-351 Jail	5,284	9.22%	20,936	0	20,936	76	21,013
28 101-442 Drain Commissioner	1,262	2.20%	5,000	0	5,000	18	5,019
40 215 Friend of the Court	6,145	10.72%	24,348	0	24,348	89	24,437
63 272 Community Corrections	750	1.31%	2,972	0	2,972	11	2,982
91 292 Child Care	510	0.89%	2,021	0	2,021	7	2,028
122 All Other	2,282	3.98%	9,042	0	9,042	33	9,075
<b>Subtotal</b>	<b>57,310</b>	<b>100.00%</b>	<b>227,074</b>	<b>0</b>	<b>227,074</b>	<b>828</b>	<b>227,902</b>
Direct Bills					0		0
<b>Total</b>					<b>\$227,074</b>		<b>\$227,902</b>

Basis Units: Assigned Square Footage by Department  
Source: Building And Grounds Department

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**Annex Allocations**

**Dept:1 Building Depreciation**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
32 101-711 Register of Deeds	2,532	43.30%	\$8,010	\$0	\$8,010	\$29	\$8,039
45 223 Personal Care-Aide / Senior Activit	1,560	26.68%	4,935	0	4,935	18	4,953
92 293 Veterans Relief	1,179	20.16%	3,730	0	3,730	14	3,743
122 All Other	577	9.87%	1,825	0	1,825	7	1,832
<b>Subtotal</b>	5,848	100.00%	18,499	0	18,499	67	18,567
Direct Bills					0		0
<b>Total</b>					<b>\$18,499</b>		<b>\$18,567</b>

Basis Units: Assigned Square Footage by Department  
Source: Building And Grounds Department

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**Jail Allocations**

**Dept:1 Building Depreciation**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
25 101-301 Sheriff Administration	7,000	17.54%	\$25,375	\$0	\$25,375	\$93	\$25,468
27 101-351 Jail	32,900	82.46%	119,263	0	119,263	435	119,698
<b>Subtotal</b>	39,900	100.00%	144,638	0	144,638	527	145,165
Direct Bills					0		0
<b>Total</b>					<b>\$144,638</b>		<b>\$145,165</b>

Basis Units: Assigned Square Footage by Department  
Source: Building And Grounds Department

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**Health Building Allocations**

**Dept:1 Building Depreciation**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
9 101-265 Building & Grounds	2,916	12.06%	\$8,572	\$0	\$8,572	\$31	\$8,604
31 101-710 MSU Extension	3,404	14.08%	10,007	0	10,007	36	10,044
43 221 Health Department	17,668	73.07%	51,940	0	51,940	189	52,130
122 All Other	192	0.79%	564	0	564	2	566
<b>Subtotal</b>	24,180	100.00%	71,084	0	71,084	259	71,343
Direct Bills					0		0
<b>Total</b>					<b>\$71,084</b>		<b>\$71,343</b>

Basis Units: Assigned Square Footage by Department

Source: Building And Grounds Department



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**Garage Allocations**

**Dept:1 Building Depreciation**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
109 631 Bldg & Grnds - Equipment	3,456	100.00%	\$6,616	\$0	\$6,616	\$24	\$6,641
<b>Subtotal</b>	3,456	100.00%	6,616	0	6,616	24	6,641
Direct Bills					0		0
<b>Total</b>					<b>\$6,616</b>		<b>\$6,641</b>

Basis Units: Assigned Square Footage by Department  
Source: Building And Grounds Department

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**Storage Building Allocations**

**Dept:1 Building Depreciation**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
10 101-101 Board of Commissioners	224	11.58%	\$0	\$0	\$0	\$0	\$0
17 101-283 Circuit Court	243	12.56%	0	0	0	0	0
18 101-286 District Court	952	49.20%	0	0	0	0	0
23 101-296 Prosecuting Attorney	516	26.67%	0	0	0	0	0
<b>Subtotal</b>	1,935	100.00%	0	0	0	0	0
Direct Bills					0		0
<b>Total</b>					<b>\$0</b>		<b>\$0</b>

Basis Units: Assigned Square Footage by Department

Source: Building And Grounds Department

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**Animal Shelter Allocations**

**Dept:1 Building Depreciation**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
46 225 Animal Control	1,715	100.00%	\$4,769	\$0	\$4,769	\$17	\$4,786
<b>Subtotal</b>	1,715	100.00%	4,769	0	4,769	17	4,786
Direct Bills					0		0
<b>Total</b>					<b>\$4,769</b>		<b>\$4,786</b>

Basis Units: Assigned Square Footage by Department  
Source: Building And Grounds Department

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**Historic Courthouse Allocations**

**Dept:1 Building Depreciation**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
122 All Other	6,990	100.00%	\$23,129	\$0	\$23,129	\$84	\$23,214
<b>Subtotal</b>	6,990	100.00%	23,129	0	23,129	84	23,214
Direct Bills					0		0
<b>Total</b>					<b>\$23,129</b>		<b>\$23,214</b>

Basis Units: Assigned Square Footage by Department  
Source: Building And Grounds Department

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**Allocation Summary**

**Dept:1 Building Depreciation**

Department	County Complex	Annex	Jail	Health Building	Garage	Storage Building	Animal Shelter	Historic Courthouse	Total
2 101-172 Administration	\$4,390	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,390
3 101-191 Accounting	4,617	0	0	0	0	0	0	0	4,617
4 101-228 Info Tech	1,694	0	0	0	0	0	0	0	1,694
7 101-253 Treasurer	8,641	0	0	0	0	0	0	0	8,641
9 101-265 Building & Grounds	2,784	0	0	8,604	0	0	0	0	11,387
10 101-101 Board of Commissioners	9,214	0	0	0	0	0	0	0	9,214
11 101-215 Clerk	16,272	0	0	0	0	0	0	0	16,272
15 101-257 Equalization	5,349	0	0	0	0	0	0	0	5,349
17 101-283 Circuit Court	52,651	0	0	0	0	0	0	0	52,651
18 101-286 District Court	33,384	0	0	0	0	0	0	0	33,384
22 101-295 Adult Probation	6,717	0	0	0	0	0	0	0	6,717
23 101-296 Prosecuting Attorney	17,636	0	0	0	0	0	0	0	17,636
25 101-301 Sheriff Administration	0	0	25,468	0	0	0	0	0	25,468
27 101-351 Jail	21,013	0	119,698	0	0	0	0	0	140,710
28 101-442 Drain Commissioner	5,019	0	0	0	0	0	0	0	5,019
31 101-710 MSU Extension	0	0	0	10,044	0	0	0	0	10,044
32 101-711 Register of Deeds	0	8,039	0	0	0	0	0	0	8,039
40 215 Friend of the Court	24,437	0	0	0	0	0	0	0	24,437
43 221 Health Department	0	0	0	52,130	0	0	0	0	52,130
45 223 Personal Care-Aide / Senior Activi	0	4,953	0	0	0	0	0	0	4,953
46 225 Animal Control	0	0	0	0	0	0	4,786	0	4,786
63 272 Community Corrections	2,982	0	0	0	0	0	0	0	2,982
91 292 Child Care	2,028	0	0	0	0	0	0	0	2,028
92 293 Veterans Relief	0	3,743	0	0	0	0	0	0	3,743
109 631 Bldg & Grnds - Equipment	0	0	0	0	6,641	0	0	0	6,641
122 All Other	9,075	1,832	0	566	0	0	0	23,214	34,687
<b>Total</b>	<b>\$227,902</b>	<b>\$18,567</b>	<b>\$145,165</b>	<b>\$71,343</b>	<b>\$6,641</b>	<b>\$0</b>	<b>\$4,786</b>	<b>\$23,214</b>	<b>\$497,617</b>

**Administrator/Controller 101-172**  
**Nature and Extent of Service**

Lapeer County government operates under the Michigan Controllers Act. The Controller is the chief accounting officer of the County and has the charge and supervision of the accounts and accounting of every office, officer, and department of the County. As the County Administration, the department is responsible for preparation of budgets, reports resolutions and communications for the Board of Commissioners, as well as serving as a liaison between County Departments and the Board of Commissioners. The Administrator/Controller's office has the task of developing systems and programs that enable the County to provide more effective and efficient services to the citizens.

For cost plan purposes, the costs of the Administrator/Controller are allocated to all departments and programs based on the number of full-time equivalents (FTEs).

The plan is designed to allocate other central service departments' costs to the various departments including this department. These costs are designated as first and second allocations and are added to the expenses of the department for further allocation to benefitting departments.

Any direct charges made within the County's accounting system are adjusted through direct billing credits.

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**A. Department Costs**

**Dept:2 101-172 Administration**

Description		Amount	General Admin	Administration
<b>Personnel Costs</b>				
Salaries	S1	210,495	0	210,495
Salary % Split			.00%	100.00%
Fringes	S	85,677	0	85,677
Subtotal - Personnel Costs		296,172	0	296,172
<b>Services &amp; Supplies Cost</b>				
729-000 Printing And Binding	S	4,365	0	4,365
730-000 Office Supplies	S	412	0	412
730-001 Copy Costs & Supplies	S	819	0	819
802-000 Health Services	S	65	0	65
809-000 Subscriptions	S	229	0	229
850-000 Telephone	S	413	0	413
860-050 Mileage-Reimburs.	S	1,004	0	1,004
900-000 Advertisements	S	757	0	757
956-000 Employee Training	S	3,359	0	3,359
957-000 Memberships	S	200	0	200
Subtotal - Services & Supplies		11,622	0	11,622
<b>Department Cost Total</b>		307,794	0	307,794
<b>Adjustments to Cost</b>				
Subtotal - Adjustments		0	0	0
<b>Total Costs After Adjustments</b>		307,794	0	307,794
General Admin Distribution			0	0
<b>Grand Total</b>		<b>\$307,794</b>		<b>\$307,794</b>

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**B. Incoming Costs - (Default Spread Expense%)**

**Dept:2 101-172 Administration**

Department	First Incoming	Second Incoming	Administration
1 County Complex	\$4,374	\$16	\$4,390
Subtotal - Building Depreciation	4,374	16	4,390
2 Administration	0	1,419	1,419
Subtotal - 101-172 Administration	0	1,419	1,419
3 General Accounting	0	2,696	2,696
3 Accounts Payable	0	434	434
3 Payroll	0	306	306
3 Termination Payoff	0	638	638
Subtotal - 101-191 Accounting	0	4,073	4,073
4 Network Support	0	3,092	3,092
Subtotal - 101-228 Info Tech	0	3,092	3,092
5 Accounting Serv	0	1,080	1,080
5 Corporation Council	0	86	86
5 Cost Allocation	0	226	226
5 HR Physicals	0	0	0
Subtotal - 101-239 Professional Service	0	1,392	1,392
6 General Liability	0	139	139
6 Vehicle Insurance	0	2,751	2,751
6 Public Officials Liability	0	559	559
6 County Complex Property	0	502	502
Subtotal - 101-242 Insurance	0	3,950	3,950
7 Cash Accounting	0	2,822	2,822
7 Accounts Payable	0	112	112
7 Phones	0	302	302
Subtotal - 101-253 Treasurer	0	3,235	3,235
8 County Complex	0	3,602	3,602
Subtotal - 101-267 Utilities (Building Op	0	3,602	3,602
9 County Complex	0	6,575	6,575



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**B. Incoming Costs - (Default Spread Expense%)**

**Dept:2 101-172 Administration**

Department	First Incoming	Second Incoming	Administratio n
9 Phone/Network	\$0	\$(6)	\$(6)
9 Shredding Services	0	157	157
Subtotal - 101-265 Building & Grounds	0	6,726	6,726
<b>Total Incoming</b>	4,374	27,504	31,879
<b>C. Total Allocated</b>		<u>\$339,673</u>	<u>\$339,673</u>
			100.00%

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**Administration Allocations**

**Dept:2 101-172 Administration**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 101-172 Administration	2.00	0.45%	\$1,419	\$0	\$1,419	\$0	\$1,419
3 101-191 Accounting	5.00	1.14%	3,546	0	3,546	314	3,860
7 101-253 Treasurer	5.62	1.28%	3,986	0	3,986	353	4,339
9 101-265 Building & Grounds	4.22	0.96%	2,993	0	2,993	265	3,258
10 101-101 Board of Commissioners	7.00	1.59%	4,965	0	4,965	439	5,405
11 101-215 Clerk	8.43	1.92%	5,979	0	5,979	529	6,509
15 101-257 Equalization	1.00	0.23%	709	0	709	63	772
17 101-283 Circuit Court	5.00	1.14%	3,546	0	3,546	314	3,860
18 101-286 District Court	18.02	4.09%	12,782	0	12,782	1,131	13,913
19 101-294 Probate Court	8.00	1.82%	5,674	0	5,674	502	6,177
23 101-296 Prosecuting Attorney	13.00	2.95%	9,221	0	9,221	816	10,037
25 101-301 Sheriff Administration	33.42	7.59%	23,705	0	23,705	2,098	25,803
27 101-351 Jail	29.76	6.76%	21,109	0	21,109	1,868	22,977
28 101-442 Drain Commissioner	3.51	0.80%	2,490	0	2,490	220	2,710
31 101-710 MSU Extension	1.00	0.23%	709	0	709	63	772
32 101-711 Register of Deeds	5.00	1.14%	3,546	0	3,546	314	3,860
38 207/208 Parks & Rec	3.67	0.83%	2,603	0	2,603	230	2,834
40 215 Friend of the Court	17.57	3.99%	12,462	0	12,462	1,103	13,565
43 221 Health Department	37.05	8.42%	26,279	0	26,279	2,326	28,605
44 222 Comm. Mental Health	148.58	33.76%	105,387	0	105,387	9,328	114,715
45 223 Personal Care-Aide / Senior Activi	19.75	4.49%	14,009	0	14,009	1,240	15,249
46 225 Animal Control	4.73	1.07%	3,355	0	3,355	297	3,652
48 232 Specialty Courts	0.44	0.10%	312	0	312	28	340
49 245 Remonumentation Grant	0.37	0.08%	262	0	262	23	286
51 258 Disaster / Emerg Mngmt Fund	0.75	0.17%	532	0	532	47	579
53 261 911 Fund	20.26	4.60%	14,370	0	14,370	1,272	15,642
59 263 Concealed Pistol Licensing	1.17	0.27%	830	0	830	73	903
63 272 Community Corrections	2.00	0.45%	1,419	0	1,419	126	1,544
64 273 Juvenile Grant Fund	0.38	0.09%	270	0	270	24	293
73 275-331 Marine Law Enforce	0.10	0.02%	71	0	71	6	77
79 277 Police Svc Contracts	19.07	4.33%	13,526	0	13,526	1,197	14,724
91 292 Child Care	7.51	1.71%	5,327	0	5,327	471	5,798
92 293 Veterans Relief	4.00	0.91%	2,837	0	2,837	251	3,088
95 298-634 Community Collaborative	0.73	0.17%	518	0	518	46	564
105 532 Foreclosure	2.00	0.45%	1,419	0	1,419	126	1,544

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**Administration Allocations**

**Dept:2 101-172 Administration**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<hr/>							
<b>Subtotal</b>	440.11	100.00%	312,169	0	312,169	27,504	339,673
Direct Bills					0		0
<hr/>							
<b>Total</b>					<b>\$312,169</b>		<b>\$339,673</b>
<hr/>							

Basis Units: Number of FTE's by Department  
Source: County Payroll Records

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**Allocation Summary**

**Dept:2 101-172 Administration**

<b>Department</b>	<b>Administration</b>	<b>Total</b>
2 101-172 Administration	\$1,419	\$1,419
3 101-191 Accounting	3,860	3,860
7 101-253 Treasurer	4,339	4,339
9 101-265 Building & Grounds	3,258	3,258
10 101-101 Board of Commissioners	5,405	5,405
11 101-215 Clerk	6,509	6,509
15 101-257 Equalization	772	772
17 101-283 Circuit Court	3,860	3,860
18 101-286 District Court	13,913	13,913
19 101-294 Probate Court	6,177	6,177
23 101-296 Prosecuting Attorney	10,037	10,037
25 101-301 Sheriff Administration	25,803	25,803
27 101-351 Jail	22,977	22,977
28 101-442 Drain Commissioner	2,710	2,710
31 101-710 MSU Extension	772	772
32 101-711 Register of Deeds	3,860	3,860
38 207/208 Parks & Rec	2,834	2,834
40 215 Friend of the Court	13,565	13,565
43 221 Health Department	28,605	28,605
44 222 Comm. Mental Health	114,715	114,715
45 223 Personal Care-Aide / Senior Activi	15,249	15,249
46 225 Animal Control	3,652	3,652
48 232 Specialty Courts	340	340
49 245 Remonumentation Grant	286	286
51 258 Disaster / Emerg Mngmt Fund	579	579
53 261 911 Fund	15,642	15,642
59 263 Concealed Pistol Licensing	903	903
63 272 Community Corrections	1,544	1,544
64 273 Juvenile Grant Fund	293	293
73 275-331 Marine Law Enforce	77	77
79 277 Police Svc Contracts	14,724	14,724
91 292 Child Care	5,798	5,798
92 293 Veterans Relief	3,088	3,088
95 298-634 Community Collaborative	564	564
105 532 Foreclosure	1,544	1,544
<b>Total</b>	<b>\$339,673</b>	<b>\$339,673</b>

**Accounting 101-191**  
**Nature and Extent of Service**

The Finance Department is an Administrative Department made up of the following divisions: Accounting, Budgeting, Computers, Accounts Payable, Payroll and Employee Benefits. Their purpose is to accurately present, in accordance with generally accepted accounting principles, the results of the County's financial operations and conditions in a timely manner to all interested parties.

*In addition to the operating functions of the office the plan identifies the termination payoffs. Upon termination, retirement or resignation employees of the County can receive a portion of their unused sick and vacation pay. For plan purposes the amount of the payoff is identified and added to the department's expenditures.*

*For plan purposes, the costs of the Accounting Department are separated and allocated as follows:*

- **General Accounting** – Costs associated with the posting of journal entries and preparation of periodic financial reports are identified here and related costs are allocated to all departments and programs based on the total number of revenue and expenditure transactions posted during the year.
- **Accounts Payable** – The processing of accounts payable is identified within this function. These costs are allocated to all benefitting departments based on the number of accounts payable transactions posted.
- **Payroll** – The accounting department processes the bi-weekly payroll, complies with all required tax deposits and reports and withholds optional deductions for employees. The cost for payroll processing is identified here and is allocated to all departments based on the number of full-time equivalents (FTEs).

**Accounting 101-191**  
**Nature and Extent of Service (Continued)**

- **Termination payoffs** – The accumulated sick and vacation payoffs of terminated employees are added to the expenses and are allocated to all departments based on the number of employees. A direct billing credit is allowed for the amounts that were direct charged to the home departments of the terminated employees. **Note:** In the case of the Friend of the Court and Prosecuting Attorney the direct billing credits are not included as they do not bill the Title IV-D program for termination payoffs.

The plan is designed to allocate other central service departments' costs to the various departments including this department. These costs are designated as first and second allocations and are added to the expenses of the department for further allocation to benefitting departments.

Any direct charges made within the County's accounting system are adjusted through direct billing credits.

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**A. Department Costs**

**Dept:3 101-191 Accounting**

Description		Amount	General Admin	General Accounting	Accounts Payable	Payroll	Termination Payoff
<hr/>							
Personnel Costs							
Salaries	S1	270,736	6,498	151,883	55,853	42,587	13,916
Salary % Split			2.40%	56.10%	20.63%	15.73%	5.14%
Benefits	S	129,462	3,107	72,628	26,708	20,364	6,654
Subtotal - Personnel Costs		400,198	9,605	224,511	82,561	62,951	20,570
<hr/>							
Services & Supplies Cost							
728-000 Postage	S	697	17	391	144	110	36
730-000 Office Supplies	S	5,652	136	3,171	1,166	889	290
730-001 Copy Costs	S	860	21	482	177	135	44
850-000 Telephone	S	0	0	0	0	0	0
860-050 Mileage - Reimbursement	S	231	6	129	48	36	12
957-000 Memberships	S	640	15	359	132	101	33
977-000 Machinery & Equipment	S	759	18	426	157	119	39
Termination Pay	P	118,342	0	0	0	0	118,342
Subtotal - Services & Supplies		127,180	212	4,958	1,823	1,390	118,796
<hr/>							
<b>Department Cost Total</b>		527,378	9,817	229,469	84,384	64,341	139,366
<hr/>							
Adjustments to Cost							
Subtotal - Adjustments		0	0	0	0	0	0
<hr/>							
<b>Total Costs After Adjustments</b>		527,378	9,817	229,469	84,384	64,341	139,366
<hr/>							
General Admin Distribution			(9,817)	5,643	2,075	1,582	517
<hr/>							
<b>Grand Total</b>		<b>\$527,378</b>		<b>\$235,112</b>	<b>\$86,459</b>	<b>\$65,924</b>	<b>\$139,883</b>
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**B. Incoming Costs - (Default Spread Salary%)**

**Dept:3 101-191 Accounting**

Department	First Incoming	Second Incoming	General Accounting	Accounts Payable	Payroll	Termination Payoff
1 County Complex	\$4,600	\$17	\$2,654	\$976	\$744	\$243
Subtotal - Building Depreciation	4,600	17	2,654	976	744	243
2 Administration	3,546	314	2,219	816	622	203
Subtotal - 101-172 Administration	3,546	314	2,219	816	622	203
3 General Accounting	0	4,800	2,759	1,015	774	253
3 Accounts Payable	0	249	143	53	40	13
3 Payroll	0	764	439	161	123	40
3 Termination Payoff	0	1,594	916	337	257	84
Subtotal - 101-191 Accounting	0	7,407	4,257	1,566	1,194	390
4 Network Support	0	7,731	4,444	1,634	1,246	407
Subtotal - 101-228 Info Tech	0	7,731	4,444	1,634	1,246	407
5 Accounting Serv	0	1,924	1,106	407	310	101
5 Corporation Council	0	114	65	24	18	6
5 Cost Allocation	0	904	520	191	146	48
5 HR Physicals	0	0	0	0	0	0
Subtotal - 101-239 Professional Service	0	2,942	1,691	622	474	155
6 General Liability	0	184	106	39	30	10
6 Public Officials Liability	0	1,397	803	295	225	74
6 County Complex Property	0	527	303	111	85	28
Subtotal - 101-242 Insurance	0	2,109	1,212	446	340	111
7 Cash Accounting	0	5,025	2,888	1,062	810	265
7 Accounts Payable	0	64	37	14	10	3
7 Phones	0	362	208	76	58	19
Subtotal - 101-253 Treasurer	0	5,451	3,133	1,152	879	287
8 County Complex	0	3,788	2,177	801	610	199
Subtotal - 101-267 Utilities (Building Op	0	3,788	2,177	801	610	199
9 County Complex	0	6,915	3,974	1,462	1,114	364



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**B. Incoming Costs - (Default Spread Salary%)**

**Dept:3 101-191 Accounting**

Department	First Incoming	Second Incoming	General Accounting	Accounts Payable	Payroll	Termination Payoff
9 Phone/Network	\$0	\$(8)	\$(4)	\$(2)	\$(1)	\$(0)
9 Shredding Services	0	157	90	33	25	8
Subtotal - 101-265 Building & Grounds	0	7,064	4,060	1,493	1,138	372
<b>Total Incoming</b>	8,147	36,821	25,847	9,505	7,247	2,368
<b>C. Total Allocated</b>		<b>\$572,346</b>	<b>\$260,959</b>	<b>\$95,964</b>	<b>\$73,171</b>	<b>\$142,251</b>
			45.59%	16.77%	12.78%	24.85%

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**General Accounting Allocations**

**Dept:3 101-191 Accounting**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 101-172 Administration	707	1.12%	\$2,696	\$0	\$2,696	\$0	\$2,696
3 101-191 Accounting	1,259	2.00%	4,800	0	4,800	0	4,800
4 101-228 Info Tech	497	0.79%	1,895	0	1,895	173	2,068
5 101-239 Professional Services	984	1.56%	3,752	0	3,752	342	4,093
6 101-242 Insurance	741	1.18%	2,825	0	2,825	257	3,083
7 101-253 Treasurer	2,037	3.24%	7,766	0	7,766	708	8,474
8 101-267 Utilities (Building Ops)	544	0.86%	2,074	0	2,074	189	2,263
9 101-265 Building & Grounds	1,326	2.11%	5,056	0	5,056	461	5,516
10 101-101 Board of Commissioners	187	0.30%	713	0	713	65	778
11 101-215 Clerk	3,037	4.83%	11,579	0	11,579	1,055	12,634
12 101-229 Geo Info Systems	2	0.00%	8	0	8	1	8
13 101-237 LDC Development	1	0.00%	4	0	4	0	4
14 101-241 Memberships & Dues	1	0.00%	4	0	4	0	4
15 101-257 Equalization	184	0.29%	702	0	702	64	765
16 101-262 Elections	227	0.36%	865	0	865	79	944
17 101-283 Circuit Court	1,386	2.20%	5,284	0	5,284	481	5,766
18 101-286 District Court	692	1.10%	2,638	0	2,638	240	2,879
19 101-294 Probate Court	4	0.01%	15	0	15	1	17
20 101-297 Jury Board	28	0.04%	107	0	107	10	116
21 101-299 Indigent Counsel	817	1.30%	3,115	0	3,115	284	3,399
22 101-295 Adult Probation	52	0.08%	198	0	198	18	216
23 101-296 Prosecuting Attorney	763	1.21%	2,909	0	2,909	265	3,174
25 101-301 Sheriff Administration	1,728	2.75%	6,588	0	6,588	600	7,189
26 101-320 Crime Justice Training	4	0.01%	15	0	15	1	17
27 101-351 Jail	852	1.35%	3,248	0	3,248	296	3,544
28 101-442 Drain Commissioner	279	0.44%	1,064	0	1,064	97	1,161
29 101-445 Drain-at-large	3	0.00%	11	0	11	1	12
30 101-648 Medical Examiner	5	0.01%	19	0	19	2	21
31 101-710 MSU Extension	195	0.31%	743	0	743	68	811
32 101-711 Register of Deeds	1,599	2.54%	6,096	0	6,096	555	6,652
34 102 Budget Stabilization	51	0.08%	194	0	194	18	212
35 146 Local Reserve Fund	50	0.08%	191	0	191	17	208
36 149 Rental Property	100	0.16%	381	0	381	35	416
37 201 Road Commission	250	0.40%	953	0	953	87	1,040
38 207/208 Parks & Rec	537	0.85%	2,047	0	2,047	187	2,234
39 214 Polly Ann Trail	13	0.02%	50	0	50	5	54
40 215 Friend of the Court	1,172	1.86%	4,468	0	4,468	407	4,876
42 216 Marriage Counseling	192	0.31%	732	0	732	67	799
43 221 Health Department	4,087	6.50%	15,582	0	15,582	1,420	17,002
44 222 Comm. Mental Health	8,208	13.05%	31,294	0	31,294	2,851	34,146
45 223 Personal Care-Aide / Senior Activit	1,324	2.11%	5,048	0	5,048	460	5,508
46 225 Animal Control	1,033	1.64%	3,938	0	3,938	359	4,297

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**General Accounting Allocations**

**Dept:3 101-191 Accounting**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
47 226 Rubbish / Recycling	15	0.02%	\$57	\$0	\$57	\$5	\$62
48 232 Specialty Courts	258	0.41%	984	0	984	90	1,073
49 245 Remonumentation Grant	115	0.18%	438	0	438	40	478
50 256 ROD Automation	318	0.51%	1,212	0	1,212	110	1,323
51 258 Disaster / Emerg Mngmt Fund	181	0.29%	690	0	690	63	753
52 260 Indigent Defense	970	1.54%	3,698	0	3,698	337	4,035
53 261 911 Fund	880	1.40%	3,355	0	3,355	306	3,661
54 262-296 Forfeiture - Prosecutor	14	0.02%	53	0	53	5	58
55 262-267 Forfeiture - Building Ops	14	0.02%	53	0	53	5	58
56 262-298 Forfeiture - Victims Rights	13	0.02%	50	0	50	5	54
57 262-301 Forfeiture - Sheriff	47	0.07%	179	0	179	16	196
58 262-334 Sheriff Forfeit	13	0.02%	50	0	50	5	54
59 263 Concealed Pistol Licensing	410	0.65%	1,563	0	1,563	142	1,706
60 265-309 Anti-Drug (TNU) Coord	70	0.11%	267	0	267	24	291
61 265-321 Anti-Drug (TNU) Operations	72	0.11%	275	0	275	25	300
62 269 Law Library	50	0.08%	191	0	191	17	208
63 272 Community Corrections	1,356	2.16%	5,170	0	5,170	471	5,641
64 273 Juvenile Grant Fund	103	0.16%	393	0	393	36	428
65 274 Community Development	26	0.04%	99	0	99	9	108
66 275-298 Victim's Rights	4	0.01%	15	0	15	1	17
67 275-301 Sheriff	13	0.02%	50	0	50	5	54
68 275-309 Region Anti-Drug Coord	12	0.02%	46	0	46	4	50
70 275-317 Mounted Division	12	0.02%	46	0	46	4	50
71 275-323 SERT	13	0.02%	50	0	50	5	54
72 275-330 Liquor Law Enforce	30	0.05%	114	0	114	10	125
73 275-331 Marine Law Enforce	112	0.18%	427	0	427	39	466
74 275-333 K-9 Unit	16	0.03%	61	0	61	6	67
75 275-335 Dive Team	24	0.04%	92	0	92	8	100
76 275-351 Jail/Feeding Prisoners	14	0.02%	53	0	53	5	58
77 275-362 Training	51	0.08%	194	0	194	18	212
78 276 Senior Millage	114	0.18%	435	0	435	40	474
79 277 Police Svc Contracts	2,828	4.50%	10,782	0	10,782	982	11,765
80 278-302 Safe & Sober-Step Grant	13	0.02%	50	0	50	5	54
81 278-304 D.A.R.E. Grant	12	0.02%	46	0	46	4	50
82 278-307 Motorcycle Safety	30	0.05%	114	0	114	10	125
83 278-309 Anti-Drug (RAD/TNU) Coord	12	0.02%	46	0	46	4	50
84 278-313 Seatbelt Enforce Grant	2	0.00%	8	0	8	1	8
85 278-315 Traffic / Safety Rd Ptrl	194	0.31%	740	0	740	67	807
86 278-351 Jail / Corrections	400	0.64%	1,525	0	1,525	139	1,664
87 281 American Rescue Plan	175	0.28%	667	0	667	61	728
89 284 Opioid Settlement	1	0.00%	4	0	4	0	4
90 291 MCF Operations	182	0.29%	694	0	694	63	757

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**General Accounting Allocations**

**Dept:3 101-191 Accounting**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
91 292 Child Care	1,366	2.17%	\$5,208	\$0	\$5,208	\$475	\$5,683
92 293 Veterans Relief	543	0.86%	2,070	0	2,070	189	2,259
94 296 Soil & Sed Special Projects	291	0.46%	1,109	0	1,109	101	1,211
95 298-634 Community Collaborative	110	0.17%	419	0	419	38	458
96 298-673 Senior Coalition	12	0.02%	46	0	46	4	50
97 298-632 Suicide Prev Program	16	0.03%	61	0	61	6	67
98 299 Lapeer Comm Collaborat	2	0.00%	8	0	8	1	8
101 470 Old Courthouse Restoration	82	0.13%	313	0	313	28	341
102 471 - 489 Drain Construct Funds	125	0.20%	477	0	477	43	520
103 482 911 Construction	38	0.06%	145	0	145	13	158
104 516 Delinquent Tax Fund	797	1.27%	3,039	0	3,039	277	3,316
105 532 Foreclosure	1,250	1.99%	4,766	0	4,766	434	5,200
106 571 Telecom Fund	41	0.07%	156	0	156	14	171
107 601 Revolving Drain Fund	131	0.21%	499	0	499	46	545
108 617 Treasurer Office Admin	12	0.02%	46	0	46	4	50
109 631 Bldg & Grnds - Equipment	1,207	1.92%	4,602	0	4,602	419	5,021
110 639 Drain Equipment	127	0.20%	484	0	484	44	528
111 649 CMH Equipment	46	0.07%	175	0	175	16	191
112 676 Unemployment Insurance	458	0.73%	1,746	0	1,746	159	1,905
113 677 Worker's Comp Fund	490	0.78%	1,868	0	1,868	170	2,038
114 678 Health Insurance	6,173	9.81%	23,536	0	23,536	2,144	25,680
115 731 Retirement System	1,674	2.66%	6,382	0	6,382	581	6,964
116 736 Public Emp Health Care	736	1.17%	2,806	0	2,806	256	3,062
118 801 Drain Fund	417	0.66%	1,590	0	1,590	145	1,735
119 851 Drain Fund	3	0.00%	11	0	11	1	12
122 All Other	400	0.64%	1,525	0	1,525	139	1,664
<b>Subtotal</b>	<b>62,894</b>	<b>100.00%</b>	<b>239,795</b>	<b>0</b>	<b>239,795</b>	<b>21,165</b>	<b>260,959</b>
Direct Bills					0		0
<b>Total</b>					<b>\$239,795</b>		<b>\$260,959</b>

Basis Units: Number of revenue and expense transactions by Department  
Source: General Ledger Detail

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**Accounts Payable Allocations**

**Dept:3 101-191 Accounting**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 101-172 Administration	82	0.49%	\$434	\$0	\$434	\$0	\$434
3 101-191 Accounting	47	0.28%	249	0	249	0	249
4 101-228 Info Tech	65	0.39%	344	0	344	31	374
5 101-239 Professional Services	25	0.15%	132	0	132	12	144
6 101-242 Insurance	8	0.05%	42	0	42	4	46
7 101-253 Treasurer	15	0.09%	79	0	79	7	86
8 101-267 Utilities (Building Ops)	308	1.85%	1,629	0	1,629	145	1,774
9 101-265 Building & Grounds	725	4.35%	3,835	0	3,835	341	4,176
10 101-101 Board of Commissioners	38	0.23%	201	0	201	18	219
11 101-215 Clerk	149	0.89%	788	0	788	70	858
12 101-229 Geo Info Systems	2	0.01%	11	0	11	1	12
13 101-237 LDC Development	1	0.01%	5	0	5	0	6
14 101-241 Memberships & Dues	1	0.01%	5	0	5	0	6
15 101-257 Equalization	21	0.13%	111	0	111	10	121
16 101-262 Elections	152	0.91%	804	0	804	72	876
17 101-283 Circuit Court	283	1.70%	1,497	0	1,497	133	1,630
18 101-286 District Court	273	1.64%	1,444	0	1,444	128	1,573
19 101-294 Probate Court	3	0.02%	16	0	16	1	17
20 101-297 Jury Board	28	0.17%	148	0	148	13	161
21 101-299 Indigent Counsel	481	2.89%	2,545	0	2,545	226	2,771
22 101-295 Adult Probation	52	0.31%	275	0	275	24	300
23 101-296 Prosecuting Attorney	357	2.14%	1,889	0	1,889	168	2,057
25 101-301 Sheriff Administration	405	2.43%	2,143	0	2,143	191	2,333
26 101-320 Crime Justice Training	2	0.01%	11	0	11	1	12
27 101-351 Jail	503	3.02%	2,661	0	2,661	237	2,898
28 101-442 Drain Commissioner	90	0.54%	476	0	476	42	518
29 101-445 Drain-at-large	3	0.02%	16	0	16	1	17
30 101-648 Medical Examiner	4	0.02%	21	0	21	2	23
31 101-710 MSU Extension	32	0.19%	169	0	169	15	184
32 101-711 Register of Deeds	43	0.26%	227	0	227	20	248
34 102 Budget Stabilization	12	0.07%	63	0	63	6	69
35 146 Local Reserve Fund	12	0.07%	63	0	63	6	69
36 149 Rental Property	61	0.37%	323	0	323	29	351
37 201 Road Commission	49	0.29%	259	0	259	23	282
38 207/208 Parks & Rec	325	1.95%	1,719	0	1,719	153	1,872
39 214 Polly Ann Trail	10	0.06%	53	0	53	5	58
40 215 Friend of the Court	215	1.29%	1,137	0	1,137	101	1,239
42 216 Marriage Counseling	12	0.07%	63	0	63	6	69
43 221 Health Department	1,520	9.12%	8,041	0	8,041	715	8,756
44 222 Comm. Mental Health	3,483	20.90%	18,426	0	18,426	1,639	20,064
45 223 Personal Care-Aide / Senior Activi	791	4.75%	4,184	0	4,184	372	4,557
46 225 Animal Control	228	1.37%	1,206	0	1,206	107	1,313

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**Accounts Payable Allocations**

**Dept:3 101-191 Accounting**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
47 226 Rubbish / Recycling	1	0.01%	\$5	\$0	\$5	\$0	\$6
48 232 Specialty Courts	102	0.61%	540	0	540	48	588
49 245 Remonumentation Grant	21	0.13%	111	0	111	10	121
50 256 ROD Automation	69	0.41%	365	0	365	32	397
51 258 Disaster / Emerg Mngmt Fund	32	0.19%	169	0	169	15	184
52 260 Indigent Defense	876	5.26%	4,634	0	4,634	412	5,046
53 261 911 Fund	469	2.81%	2,481	0	2,481	221	2,702
54 262-296 Forfeiture - Prosecutor	12	0.07%	63	0	63	6	69
55 262-267 Forfeiture - Building Ops	14	0.08%	74	0	74	7	81
56 262-298 Forfeiture - Victims Rights	12	0.07%	63	0	63	6	69
57 262-301 Forfeiture - Sheriff	42	0.25%	222	0	222	20	242
58 262-334 Sheriff Forfeit	12	0.07%	63	0	63	6	69
59 263 Concealed Pistol Licensing	51	0.31%	270	0	270	24	294
60 265-309 Anti-Drug (TNU) Coord	58	0.35%	307	0	307	27	334
61 265-321 Anti-Drug (TNU) Operations	60	0.36%	317	0	317	28	346
62 269 Law Library	48	0.29%	254	0	254	23	277
63 272 Community Corrections	208	1.25%	1,100	0	1,100	98	1,198
64 273 Juvenile Grant Fund	45	0.27%	238	0	238	21	259
65 274 Community Development	18	0.11%	95	0	95	8	104
66 275-298 Victim's Rights	3	0.02%	16	0	16	1	17
67 275-301 Sheriff	12	0.07%	63	0	63	6	69
68 275-309 Region Anti-Drug Coord	12	0.07%	63	0	63	6	69
70 275-317 Mounted Division	12	0.07%	63	0	63	6	69
71 275-323 SERT	12	0.07%	63	0	63	6	69
72 275-330 Liquor Law Enforce	24	0.14%	127	0	127	11	138
73 275-331 Marine Law Enforce	18	0.11%	95	0	95	8	104
74 275-333 K-9 Unit	15	0.09%	79	0	79	7	86
75 275-335 Dive Team	24	0.14%	127	0	127	11	138
76 275-351 Jail/Feeding Prisoners	14	0.08%	74	0	74	7	81
77 275-362 Training	49	0.29%	259	0	259	23	282
78 276 Senior Millage	15	0.09%	79	0	79	7	86
79 277 Police Svc Contracts	396	2.38%	2,095	0	2,095	186	2,281
80 278-302 Safe & Sober-Step Grant	11	0.07%	58	0	58	5	63
81 278-304 D.A.R.E. Grant	12	0.07%	63	0	63	6	69
82 278-307 Motorcycle Safety	23	0.14%	122	0	122	11	132
83 278-309 Anti-Drug (RAD/TNU) Coord	12	0.07%	63	0	63	6	69
85 278-315 Traffic / Safety Rd Ptrl	12	0.07%	63	0	63	6	69
86 278-351 Jail / Corrections	89	0.53%	471	0	471	42	513
87 281 American Rescue Plan	151	0.91%	799	0	799	71	870
90 291 MCF Operations	14	0.08%	74	0	74	7	81
91 292 Child Care	333	2.00%	1,762	0	1,762	157	1,918
92 293 Veterans Relief	235	1.41%	1,243	0	1,243	111	1,354

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**Accounts Payable Allocations**

**Dept:3 101-191 Accounting**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
94 296 Soil & Sed Special Projects	40	0.24%	\$212	\$0	\$212	\$19	\$230
95 298-634 Community Collaborative	20	0.12%	106	0	106	9	115
96 298-673 Senior Coalition	4	0.02%	21	0	21	2	23
97 298-632 Suicide Prev Program	16	0.10%	85	0	85	8	92
98 299 Lapeer Comm Collaborat	1	0.01%	5	0	5	0	6
101 470 Old Courthouse Restoration	11	0.07%	58	0	58	5	63
102 471 - 489 Drain Construct Funds	116	0.70%	614	0	614	55	668
103 482 911 Construction	34	0.20%	180	0	180	16	196
104 516 Delinquent Tax Fund	12	0.07%	63	0	63	6	69
105 532 Foreclosure	117	0.70%	619	0	619	55	674
106 571 Telecom Fund	3	0.02%	16	0	16	1	17
107 601 Revolving Drain Fund	128	0.77%	677	0	677	60	737
108 617 Treasurer Office Admin	12	0.07%	63	0	63	6	69
109 631 Bldg & Grnds - Equipment	892	5.35%	4,719	0	4,719	420	5,139
110 639 Drain Equipment	124	0.74%	656	0	656	58	714
111 649 CMH Equipment	17	0.10%	90	0	90	8	98
112 676 Unemployment Insurance	12	0.07%	63	0	63	6	69
113 677 Worker's Comp Fund	40	0.24%	212	0	212	19	230
114 678 Health Insurance	182	1.09%	963	0	963	86	1,048
115 731 Retirement System	12	0.07%	63	0	63	6	69
116 736 Public Emp Health Care	12	0.07%	63	0	63	6	69
118 801 Drain Fund	252	1.51%	1,333	0	1,333	119	1,452
122 All Other	48	0.29%	254	0	254	23	277
<b>Subtotal</b>	<b>16,669</b>	<b>100.00%</b>	<b>88,181</b>	<b>0</b>	<b>88,181</b>	<b>7,783</b>	<b>95,964</b>
Direct Bills					0		0
<b>Total</b>					<b>\$88,181</b>		<b>\$95,964</b>

Basis Units: Number of Accounts Payable Transactions

Source: General Ledger Detail

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**Payroll Allocations**

**Dept:3 101-191 Accounting**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 101-172 Administration	2.00	0.45%	\$306	\$0	\$306	\$0	\$306
3 101-191 Accounting	5.00	1.14%	764	0	764	0	764
7 101-253 Treasurer	5.62	1.28%	859	0	859	77	936
9 101-265 Building & Grounds	4.22	0.96%	645	0	645	58	703
10 101-101 Board of Commissioners	7.00	1.59%	1,069	0	1,069	96	1,165
11 101-215 Clerk	8.43	1.92%	1,288	0	1,288	116	1,403
15 101-257 Equalization	1.00	0.23%	153	0	153	14	166
17 101-283 Circuit Court	5.00	1.14%	764	0	764	69	832
18 101-286 District Court	18.02	4.09%	2,753	0	2,753	247	3,000
19 101-294 Probate Court	8.00	1.82%	1,222	0	1,222	110	1,332
23 101-296 Prosecuting Attorney	13.00	2.95%	1,986	0	1,986	178	2,164
25 101-301 Sheriff Administration	33.42	7.59%	5,106	0	5,106	458	5,564
27 101-351 Jail	29.76	6.76%	4,546	0	4,546	408	4,954
28 101-442 Drain Commissioner	3.51	0.80%	536	0	536	48	584
31 101-710 MSU Extension	1.00	0.23%	153	0	153	14	166
32 101-711 Register of Deeds	5.00	1.14%	764	0	764	69	832
38 207/208 Parks & Rec	3.67	0.83%	561	0	561	50	611
40 215 Friend of the Court	17.57	3.99%	2,684	0	2,684	241	2,925
43 221 Health Department	37.05	8.42%	5,660	0	5,660	508	6,168
44 222 Comm. Mental Health	148.58	33.76%	22,699	0	22,699	2,036	24,735
45 223 Personal Care-Aide / Senior Activi	19.75	4.49%	3,017	0	3,017	271	3,288
46 225 Animal Control	4.73	1.07%	723	0	723	65	787
48 232 Specialty Courts	0.44	0.10%	67	0	67	6	73
49 245 Remonumentation Grant	0.37	0.08%	57	0	57	5	62
51 258 Disaster / Emerg Mngmt Fund	0.75	0.17%	115	0	115	10	125
53 261 911 Fund	20.26	4.60%	3,095	0	3,095	278	3,373
59 263 Concealed Pistol Licensing	1.17	0.27%	179	0	179	16	195
63 272 Community Corrections	2.00	0.45%	306	0	306	27	333
64 273 Juvenile Grant Fund	0.38	0.09%	58	0	58	5	63
73 275-331 Marine Law Enforce	0.10	0.02%	15	0	15	1	17
79 277 Police Svc Contracts	19.07	4.33%	2,913	0	2,913	261	3,175
91 292 Child Care	7.51	1.71%	1,147	0	1,147	103	1,250
92 293 Veterans Relief	4.00	0.91%	611	0	611	55	666
95 298-634 Community Collaborative	0.73	0.17%	112	0	112	10	122
105 532 Foreclosure	2.00	0.45%	306	0	306	27	333



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**Payroll Allocations**

**Dept:3 101-191 Accounting**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<hr/>							
<b>Subtotal</b>	440.11	100.00%	67,237	0	67,237	5,934	73,171
Direct Bills					0		0
<hr/>							
<b>Total</b>					<b>\$67,237</b>		<b>\$73,171</b>
<hr/>							

Basis Units: Number of FTE's by Department  
Source: County Payroll Records

**Lapeer County, Michigan**  
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**Termination Payoff Allocations**

**Dept:3 101-191 Accounting**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 101-172 Administration	2.00	0.45%	\$638	\$0	\$638	\$0	\$638
3 101-191 Accounting	5.00	1.14%	1,594	0	1,594	0	1,594
7 101-253 Treasurer	5.62	1.28%	1,792	(994)	798	25	823
9 101-265 Building & Grounds	4.22	0.96%	1,345	0	1,345	19	1,364
10 101-101 Board of Commissioners	7.00	1.59%	2,232	0	2,232	31	2,263
11 101-215 Clerk	8.43	1.92%	2,688	(1,855)	833	38	871
15 101-257 Equalization	1.00	0.23%	319	0	319	4	323
17 101-283 Circuit Court	5.00	1.14%	1,594	0	1,594	22	1,616
18 101-286 District Court	18.02	4.09%	5,745	0	5,745	81	5,826
19 101-294 Probate Court	8.00	1.82%	2,550	0	2,550	36	2,586
23 101-296 Prosecuting Attorney	13.00	2.95%	4,145	0	4,145	58	4,203
25 101-301 Sheriff Administration	33.42	7.59%	10,655	(17,181)	(6,527)	150	(6,377)
27 101-351 Jail	29.76	6.76%	9,488	(18,305)	(8,817)	133	(8,684)
28 101-442 Drain Commissioner	3.51	0.80%	1,119	(5,589)	(4,470)	16	(4,454)
31 101-710 MSU Extension	1.00	0.23%	319	0	319	4	323
32 101-711 Register of Deeds	5.00	1.14%	1,594	(1,520)	74	22	96
38 207/208 Parks & Rec	3.67	0.83%	1,170	0	1,170	16	1,186
40 215 Friend of the Court	17.57	3.99%	5,602	0	5,602	79	5,680
43 221 Health Department	37.05	8.42%	11,812	(1,395)	10,417	166	10,582
44 222 Comm. Mental Health	148.58	33.76%	47,369	(21,833)	25,536	665	26,201
45 223 Personal Care-Aide / Senior Activi	19.75	4.49%	6,297	(9,069)	(2,772)	88	(2,684)
46 225 Animal Control	4.73	1.07%	1,508	(3,757)	(2,249)	21	(2,228)
48 232 Specialty Courts	0.44	0.10%	140	0	140	2	142
49 245 Remonumentation Grant	0.37	0.08%	118	0	118	2	120
51 258 Disaster / Emerg Mngmt Fund	0.75	0.17%	239	(7,331)	(7,092)	3	(7,089)
53 261 911 Fund	20.26	4.60%	6,459	(13,368)	(6,908)	91	(6,818)
59 263 Concealed Pistol Licensing	1.17	0.27%	373	0	373	5	378
63 272 Community Corrections	2.00	0.45%	638	0	638	9	647
64 273 Juvenile Grant Fund	0.38	0.09%	121	0	121	2	123
73 275-331 Marine Law Enforce	0.10	0.02%	32	0	32	0	32
79 277 Police Svc Contracts	19.07	4.33%	6,080	(3,301)	2,779	85	2,864
91 292 Child Care	7.51	1.71%	2,394	0	2,394	34	2,428
92 293 Veterans Relief	4.00	0.91%	1,275	0	1,275	18	1,293
95 298-634 Community Collaborative	0.73	0.17%	233	0	233	3	236
105 532 Foreclosure	2.00	0.45%	638	0	638	9	647

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**Termination Payoff Allocations**

**Dept:3 101-191 Accounting**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<hr/>							
<b>Subtotal</b>	440.11	100.00%	140,312	(105,497)	34,815	1,939	36,754
Direct Bills					105,497		105,497
<hr/>							
<b>Total</b>					<b>\$140,312</b>		<b>\$142,251</b>
<hr/>							

Basis Units: Number of FTE's by Department  
Source: County Payroll Records

**Lapeer County, Michigan**  
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**Allocation Summary**

**Dept:3 101-191 Accounting**

Department	General Accounting	Accounts Payable	Payroll	Termination Payoff	Total
0 Direct Billed	\$0	\$0	\$0	\$105,497	\$105,497
2 101-172 Administration	2,696	434	306	638	4,073
3 101-191 Accounting	4,800	249	764	1,594	7,407
4 101-228 Info Tech	2,068	374	0	0	2,442
5 101-239 Professional Services	4,093	144	0	0	4,238
6 101-242 Insurance	3,083	46	0	0	3,129
7 101-253 Treasurer	8,474	86	936	823	10,319
8 101-267 Utilities (Building Ops)	2,263	1,774	0	0	4,037
9 101-265 Building & Grounds	5,516	4,176	703	1,364	11,760
10 101-101 Board of Commissioners	778	219	1,165	2,263	4,425
11 101-215 Clerk	12,634	858	1,403	871	15,766
12 101-229 Geo Info Systems	8	12	0	0	20
13 101-237 LDC Development	4	6	0	0	10
14 101-241 Memberships & Dues	4	6	0	0	10
15 101-257 Equalization	765	121	166	323	1,376
16 101-262 Elections	944	876	0	0	1,820
17 101-283 Circuit Court	5,766	1,630	832	1,616	9,845
18 101-286 District Court	2,879	1,573	3,000	5,826	13,277
19 101-294 Probate Court	17	17	1,332	2,586	3,952
20 101-297 Jury Board	116	161	0	0	278
21 101-299 Indigent Counsel	3,399	2,771	0	0	6,170
22 101-295 Adult Probation	216	300	0	0	516
23 101-296 Prosecuting Attorney	3,174	2,057	2,164	4,203	11,598
25 101-301 Sheriff Administration	7,189	2,333	5,564	(6,377)	8,708
26 101-320 Crime Justice Training	17	12	0	0	28
27 101-351 Jail	3,544	2,898	4,954	(8,684)	2,713
28 101-442 Drain Commissioner	1,161	518	584	(4,454)	(2,191)
29 101-445 Drain-at-large	12	17	0	0	30
30 101-648 Medical Examiner	21	23	0	0	44
31 101-710 MSU Extension	811	184	166	323	1,485
32 101-711 Register of Deeds	6,652	248	832	96	7,828
34 102 Budget Stabilization	212	69	0	0	281
35 146 Local Reserve Fund	208	69	0	0	277
36 149 Rental Property	416	351	0	0	767
37 201 Road Commission	1,040	282	0	0	1,322
38 207/208 Parks & Rec	2,234	1,872	611	1,186	5,904
39 214 Polly Ann Trail	54	58	0	0	112
40 215 Friend of the Court	4,876	1,239	2,925	5,680	14,719
42 216 Marriage Counseling	799	69	0	0	868
43 221 Health Department	17,002	8,756	6,168	10,582	42,509
44 222 Comm. Mental Health	34,146	20,064	24,735	26,201	105,146

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**Allocation Summary**

**Dept:3 101-191 Accounting**

<b>Department</b>	<b>General Accounting</b>	<b>Accounts Payable</b>	<b>Payroll</b>	<b>Termination Payoff</b>	<b>Total</b>
45 223 Personal Care-Aide / Senior Activit	\$5,508	\$4,557	\$3,288	\$(2,684)	\$10,668
46 225 Animal Control	4,297	1,313	787	(2,228)	4,170
47 226 Rubbish / Recycling	62	6	0	0	68
48 232 Specialty Courts	1,073	588	73	142	1,876
49 245 Remonumentation Grant	478	121	62	120	781
50 256 ROD Automation	1,323	397	0	0	1,720
51 258 Disaster / Emerg Mngmt Fund	753	184	125	(7,089)	(6,027)
52 260 Indigent Defense	4,035	5,046	0	0	9,082
53 261 911 Fund	3,661	2,702	3,373	(6,818)	2,918
54 262-296 Forfeiture - Prosecutor	58	69	0	0	127
55 262-267 Forfeiture - Building Ops	58	81	0	0	139
56 262-298 Forfeiture - Victims Rights	54	69	0	0	123
57 262-301 Forfeiture - Sheriff	196	242	0	0	437
58 262-334 Sheriff Forfeit	54	69	0	0	123
59 263 Concealed Pistol Licensing	1,706	294	195	378	2,572
60 265-309 Anti-Drug (TNU) Coord	291	334	0	0	625
61 265-321 Anti-Drug (TNU) Operations	300	346	0	0	645
62 269 Law Library	208	277	0	0	485
63 272 Community Corrections	5,641	1,198	333	647	7,819
64 273 Juvenile Grant Fund	428	259	63	123	874
65 274 Community Development	108	104	0	0	212
66 275-298 Victim's Rights	17	17	0	0	34
67 275-301 Sheriff	54	69	0	0	123
68 275-309 Region Anti-Drug Coord	50	69	0	0	119
70 275-317 Mounted Division	50	69	0	0	119
71 275-323 SERT	54	69	0	0	123
72 275-330 Liquor Law Enforce	125	138	0	0	263
73 275-331 Marine Law Enforce	466	104	17	32	619
74 275-333 K-9 Unit	67	86	0	0	153
75 275-335 Dive Team	100	138	0	0	238
76 275-351 Jail/Feeding Prisoners	58	81	0	0	139
77 275-362 Training	212	282	0	0	494
78 276 Senior Millage	474	86	0	0	561
79 277 Police Svc Contracts	11,765	2,281	3,175	2,864	20,085
80 278-302 Safe & Sober-Step Grant	54	63	0	0	117
81 278-304 D.A.R.E. Grant	50	69	0	0	119
82 278-307 Motorcycle Safety	125	132	0	0	257
83 278-309 Anti-Drug (RAD/TNU) Coord	50	69	0	0	119
84 278-313 Seatbelt Enforce Grant	8	0	0	0	8
85 278-315 Traffic / Safety Rd Ptrl	807	69	0	0	876
86 278-351 Jail / Corrections	1,664	513	0	0	2,177

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**Allocation Summary**

**Dept:3 101-191 Accounting**

<b>Department</b>	<b>General Accounting</b>	<b>Accounts Payable</b>	<b>Payroll</b>	<b>Termination Payoff</b>	<b>Total</b>
87 281 American Rescue Plan	\$728	\$870	\$0	\$0	\$1,598
89 284 Opioid Settlement	4	0	0	0	4
90 291 MCF Operations	757	81	0	0	838
91 292 Child Care	5,683	1,918	1,250	2,428	11,279
92 293 Veterans Relief	2,259	1,354	666	1,293	5,572
94 296 Soil & Sed Special Projects	1,211	230	0	0	1,441
95 298-634 Community Collaborative	458	115	122	236	930
96 298-673 Senior Coalition	50	23	0	0	73
97 298-632 Suicide Prev Program	67	92	0	0	159
98 299 Lapeer Comm Collaborat	8	6	0	0	14
101 470 Old Courthouse Restoration	341	63	0	0	404
102 471 - 489 Drain Construct Funds	520	668	0	0	1,188
103 482 911 Construction	158	196	0	0	354
104 516 Delinquent Tax Fund	3,316	69	0	0	3,385
105 532 Foreclosure	5,200	674	333	647	6,854
106 571 Telecom Fund	171	17	0	0	188
107 601 Revolving Drain Fund	545	737	0	0	1,282
108 617 Treasurer Office Admin	50	69	0	0	119
109 631 Bldg & Grnds - Equipment	5,021	5,139	0	0	10,160
110 639 Drain Equipment	528	714	0	0	1,243
111 649 CMH Equipment	191	98	0	0	289
112 676 Unemployment Insurance	1,905	69	0	0	1,974
113 677 Worker's Comp Fund	2,038	230	0	0	2,269
114 678 Health Insurance	25,680	1,048	0	0	26,728
115 731 Retirement System	6,964	69	0	0	7,033
116 736 Public Emp Health Care	3,062	69	0	0	3,131
118 801 Drain Fund	1,735	1,452	0	0	3,186
119 851 Drain Fund	12	0	0	0	12
122 All Other	1,664	277	0	0	1,941
<b>Total</b>	<b>\$260,959</b>	<b>\$95,964</b>	<b>\$73,171</b>	<b>\$142,251</b>	<b>\$572,346</b>

**Computer Operations 101-228**  
**Nature and Extent of Service**

The Lapeer County Computer Operations provides automated data processing service for all departments and programs in the County. The service is provided with a contracted vendor that provides both on-site and remote access support. The automated data processing service improves productivity of departments and allows for the efficient collection and storage of various data elements.

For plan purposes, the costs of Computer Operations have been separated and are allocated as follows:

- **Network Support** – The Department maintains an infrastructure to provide connectivity both internally and externally for all departments. The department maintains internet connectivity along with maintenance of servers and helpdesk support. Costs for the network support are allocated to all departments and programs based on the number of FTEs of supported departments. **NOTE:** The 911 Fund self-funds their helpdesk support and Community Mental Health only has three supported computers. Additionally, the Treasurer has a public terminal and Buildings and Grounds has one HVAC terminal. The allocations for these departments are adjusted accordingly.
- **Direct Services** – The Computer Operations Department from time to time purchases software or hardware for specific departments. These costs are identified and the costs are allocated directly to the benefitting departments.

The plan is designed to allocate other central service departments' costs to the various departments including this department. These costs are designated as first and second allocations and are added to the expenses of the department for further allocation to benefitting departments.

Any direct charges made within the County's accounting system are adjusted through direct billing credits.

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**A. Department Costs**

**Dept:4 101-228 Info Tech**

Description		Amount	General Admin	Network Support
<hr/>				
Personnel Costs				
Salaries	S	0	0	0
Salary % Split			.00%	.00%
Benefits	S	0	0	0
Subtotal - Personnel Costs		0	0	0
<hr/>				
Services & Supplies Cost				
730-000 Office Supplies	P	0	0	0
813-000 Contracted Services	P	387,963	0	387,963
850-200 Technology License	P	28,434	0	28,434
933-000 Office Equipment Maint	P	0	0	0
Subtotal - Services & Supplies		416,397	0	416,397
<hr/>				
<b>Department Cost Total</b>		416,397	0	416,397
<hr/>				
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
<hr/>				
<b>Total Costs After Adjustments</b>		416,397	0	416,397
<hr/>				
General Admin Distribution			0	0
<hr/>				
<b>Grand Total</b>		<b>\$416,397</b>		<b>\$416,397</b>
		<hr/> <hr/>		



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**B. Incoming Costs - (Default Spread Expense%)**

Dept:4 101-228 Info Tech

Department	First Incoming	Second Incoming	Network Support
1 County Complex	\$1,688	\$6	\$1,694
Subtotal - Building Depreciation	1,688	6	1,694
3 General Accounting	1,895	173	2,068
3 Accounts Payable	344	31	374
Subtotal - 101-191 Accounting	2,239	203	2,442
5 Accounting Serv	0	760	760
5 Corporation Council	0	116	116
5 Cost Allocation	0	226	226
Subtotal - 101-239 Professional Service	0	1,101	1,101
6 General Liability	0	188	188
6 County Complex Property	0	194	194
Subtotal - 101-242 Insurance	0	381	381
7 Cash Accounting	0	1,984	1,984
7 Accounts Payable	0	89	89
7 Phones	0	60	60
Subtotal - 101-253 Treasurer	0	2,133	2,133
8 County Complex	0	1,390	1,390
Subtotal - 101-267 Utilities (Building Op	0	1,390	1,390
9 County Complex	0	2,537	2,537
9 Phone/Network	0	(1)	(1)
9 Shredding Services	0	157	157
Subtotal - 101-265 Building & Grounds	0	2,693	2,693
<b>Total Incoming</b>	<b>3,927</b>	<b>7,907</b>	<b>11,834</b>
<b>C. Total Allocated</b>		<b>\$428,231</b>	<b>\$428,231</b>
			100.00%

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**Network Support Allocations**

**Dept:4 101-228 Info Tech**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 101-172 Administration	2.00	0.74%	\$3,092	\$0	\$3,092	\$0	\$3,092
3 101-191 Accounting	5.00	1.84%	7,731	0	7,731	0	7,731
7 101-253 Treasurer	6.62	2.44%	10,236	0	10,236	198	10,433
9 101-265 Building & Grounds	5.22	1.92%	8,071	0	8,071	156	8,227
10 101-101 Board of Commissioners	7.00	2.57%	10,823	0	10,823	209	11,032
11 101-215 Clerk	8.43	3.10%	13,034	0	13,034	252	13,286
15 101-257 Equalization	1.00	0.37%	1,546	0	1,546	30	1,576
17 101-283 Circuit Court	5.00	1.84%	7,731	0	7,731	149	7,880
18 101-286 District Court	18.02	6.63%	27,862	0	27,862	538	28,400
19 101-294 Probate Court	8.00	2.94%	12,369	0	12,369	239	12,608
24 101-296 PA DP	13.00	4.78%	20,100	0	20,100	388	20,488
25 101-301 Sheriff Administration	33.42	12.29%	51,673	0	51,673	998	52,670
27 101-351 Jail	29.76	10.95%	46,014	0	46,014	889	46,902
28 101-442 Drain Commissioner	3.51	1.29%	5,427	0	5,427	105	5,532
31 101-710 MSU Extension	1.00	0.37%	1,546	0	1,546	30	1,576
32 101-711 Register of Deeds	5.00	1.84%	7,731	0	7,731	149	7,880
41 215 FOC DP	17.57	6.46%	27,166	0	27,166	525	27,691
43 221 Health Department	37.05	13.63%	57,285	0	57,285	1,106	58,391
44 222 Comm. Mental Health	3.00	1.10%	4,638	0	4,638	90	4,728
45 223 Personal Care-Aide / Senior Activi	19.75	7.27%	30,537	0	30,537	590	31,126
46 225 Animal Control	4.73	1.74%	7,313	0	7,313	141	7,455
48 232 Specialty Courts	0.44	0.16%	680	0	680	13	693
51 258 Disaster / Emerg Mngmt Fund	0.75	0.28%	1,160	0	1,160	22	1,182
59 263 Concealed Pistol Licensing	1.17	0.43%	1,809	0	1,809	35	1,844
63 272 Community Corrections	2.00	0.74%	3,092	0	3,092	60	3,152
73 275-331 Marine Law Enforce	0.10	0.04%	155	0	155	3	158
79 277 Police Svc Contracts	19.07	7.01%	29,485	0	29,485	569	30,055
91 292 Child Care	7.51	2.76%	11,612	0	11,612	224	11,836
92 293 Veterans Relief	4.00	1.47%	6,185	0	6,185	119	6,304
95 298-634 Community Collaborative	0.73	0.27%	1,129	0	1,129	22	1,150
105 532 Foreclosure	2.00	0.74%	3,092	0	3,092	60	3,152
<b>Subtotal</b>	271.85	100.00%	420,324	0	420,324	7,907	428,231
Direct Bills					0		0
<b>Total</b>					<b>\$420,324</b>		<b>\$428,231</b>

Basis Units: FTEs of supported departments  
Source: Payroll

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**Allocation Summary**

**Dept:4 101-228 Info Tech**

<b>Department</b>	<b>Network Support</b>	<b>Total</b>
2 101-172 Administration	\$3,092	\$3,092
3 101-191 Accounting	7,731	7,731
7 101-253 Treasurer	10,433	10,433
9 101-265 Building & Grounds	8,227	8,227
10 101-101 Board of Commissioners	11,032	11,032
11 101-215 Clerk	13,286	13,286
15 101-257 Equalization	1,576	1,576
17 101-283 Circuit Court	7,880	7,880
18 101-286 District Court	28,400	28,400
19 101-294 Probate Court	12,608	12,608
24 101-296 PA DP	20,488	20,488
25 101-301 Sheriff Administration	52,670	52,670
27 101-351 Jail	46,902	46,902
28 101-442 Drain Commissioner	5,532	5,532
31 101-710 MSU Extension	1,576	1,576
32 101-711 Register of Deeds	7,880	7,880
41 215 FOC DP	27,691	27,691
43 221 Health Department	58,391	58,391
44 222 Comm. Mental Health	4,728	4,728
45 223 Personal Care-Aide / Senior Activi	31,126	31,126
46 225 Animal Control	7,455	7,455
48 232 Specialty Courts	693	693
51 258 Disaster / Emerg Mngmt Fund	1,182	1,182
59 263 Concealed Pistol Licensing	1,844	1,844
63 272 Community Corrections	3,152	3,152
73 275-331 Marine Law Enforce	158	158
79 277 Police Svc Contracts	30,055	30,055
91 292 Child Care	11,836	11,836
92 293 Veterans Relief	6,304	6,304
95 298-634 Community Collaborative	1,150	1,150
105 532 Foreclosure	3,152	3,152
<b>Total</b>	<b>\$428,231</b>	<b>\$428,231</b>

**Professional Services 101-239**  
**Nature and Extent of Service**

Lapeer County engages various professional experts to assist in the administration and operation of the County. The costs of these services are considered central services and are identified in this department. The costs have been separated into the following categories, the services are described and the allocation basis delineated:

- **Accounting Services** – The County is required to have an annual financial audit performed. The audit assures the Commission and the citizens of the fiscal integrity of the County’s financial operations. The cost for the County’s annual audit is identified here and is allocated to all departments based on the combined number of revenue and expenditures transactions posted to the general ledger.
- **Corporation Counsel** – The County engages legal counsel to advise the Board and Administration on various legal matters in order to minimize any actions or respond to any issues that may be identified. The cost for the legal counsel is allocated to all departments and programs based on their expenditures. Beginning in the 2nd quarter of 2021, the Prosecuting Attorney was assigned these Corporation Counsel duties and the additional pay and benefits related to these duties is identified for allocation. Appropriate direct billing credits are applied.
- **Labor Relations** – The County operates with several bargaining units that require negotiations, interpretations and enforcement of labor agreements. The County retains an attorney to represent the County in such negotiations. The cost of this representation is identified here and allocated to those departments with bargaining unit members based on the number of positions covered.
- **Cost Plan Preparation** – The County engages an outside consultant to prepare the County’s annual cost allocation plan. The plan is used to identify and recover overhead costs from various programs. The cost for the preparation of the plan is identified here and is allocated to the central service departments based on the number of functions per central service department included in the prior year plan.

**Professional Services 101-239**  
**Nature and Extent of Service (Continued)**

- **HR Physicals** – The County requires physicals for all new employees. The cost for the physicals is included in this department. These costs are allocated to all departments and programs based on the number of full-time equivalents (FTEs).
- **General Government** - Expenses related to the general function of government have been identified within this function and have not been further allocated.

The plan is designed to allocate other central service departments' costs to the various departments including this department. These costs are designated as first and second allocations and are added to the expenses of the department for further allocation to benefitting departments.

Any direct charges made within the County's accounting system are adjusted through direct billing credits.

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**A. Department Costs**

Dept:5 101-239 Professional Services

Description		Amount	General Admin	Accounting Serv	Corporation Council	Labor Relations	Cost Allocation	HR Physicals	General Government
Personnel Costs									
Salaries	S	0	0	0	0	0	0	0	0
Salary % Split			.00%	.00%	.00%	.00%	.00%	.00%	.00%
Benefits	S	0	0	0	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0	0	0	0
Services & Supplies Cost									
801-010 Financial	P	93,725	0	93,725	0	0	0	0	0
801-020 Legal	P	27,015	0	0	0	27,015	0	0	0
801-030 Consultant -Other	P	0	0	0	0	0	0	0	0
802-000 Health Services	P	0	0	0	0	0	0	0	0
813-259 Consulting - MGT	P	13,000	0	0	0	0	13,000	0	0
Corporation Counsel - Prosecutor	P	18,301	0	0	18,301	0	0	0	0
Subtotal - Services & Supplies		152,041	0	93,725	18,301	27,015	13,000	0	0
<b>Department Cost Total</b>		152,041	0	93,725	18,301	27,015	13,000	0	0
Adjustments to Cost									
Subtotal - Adjustments		0	0	0	0	0	0	0	0
<b>Total Costs After Adjustments</b>		152,041	0	93,725	18,301	27,015	13,000	0	0
General Admin Distribution			0	0	0	0	0	0	0
<b>Grand Total</b>		<b>\$152,041</b>		<b>\$93,725</b>	<b>\$18,301</b>	<b>\$27,015</b>	<b>\$13,000</b>	<b>\$0</b>	<b>\$0</b>
									not allocated

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**B. Incoming Costs - (Default Spread Expense%)**

Dept:5 101-239 Professional Services

Department	First Incoming	Second Incoming	Accounting Serv	Corporation Council	Labor Relations	Cost Allocation	HR Physicals	General Government
3 General Accounting	\$3,752	\$342	\$2,523	\$493	\$727	\$350	\$0	\$0
3 Accounts Payable	132	12	89	17	26	12	0	0
Subtotal - 101-191 Accounting	3,884	354	2,612	510	753	362	0	0
5 Accounting Serv	0	1,504	927	181	267	129	0	0
5 Corporation Council	0	37	23	4	7	3	0	0
5 Cost Allocation	0	1,356	836	163	241	116	0	0
Subtotal - 101-239 Professional Services	0	2,897	1,786	349	515	248	0	0
6 General Liability	0	60	37	7	11	5	0	0
Subtotal - 101-242 Insurance	0	60	37	7	11	5	0	0
7 Cash Accounting	0	3,927	2,421	473	698	336	0	0
7 Accounts Payable	0	34	21	4	6	3	0	0
Subtotal - 101-253 Treasurer	0	3,961	2,442	477	704	339	0	0
<b>Total Incoming</b>	<b>3,884</b>	<b>7,272</b>	<b>6,877</b>	<b>1,343</b>	<b>1,982</b>	<b>954</b>	<b>0</b>	<b>0</b>
<b>C. Total Allocated</b>		<b>\$163,197</b>	<b>\$100,602</b>	<b>\$19,643</b>	<b>\$28,997</b>	<b>\$13,954</b>	<b>\$0</b>	<b>\$0</b>
			61.64%	12.04%	17.77%	8.55%		

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**Accounting Serv Allocations**

**Dept:5 101-239 Professional Services**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 101-172 Administration	707	1.12%	\$1,080	\$0	\$1,080	\$0	\$1,080
3 101-191 Accounting	1,259	2.00%	1,924	0	1,924	0	1,924
4 101-228 Info Tech	497	0.79%	760	0	760	0	760
5 101-239 Professional Services	984	1.56%	1,504	0	1,504	0	1,504
6 101-242 Insurance	741	1.18%	1,132	0	1,132	56	1,188
7 101-253 Treasurer	2,037	3.24%	3,113	0	3,113	154	3,267
8 101-267 Utilities (Building Ops)	544	0.86%	831	0	831	41	872
9 101-265 Building & Grounds	1,326	2.11%	2,026	0	2,026	100	2,126
10 101-101 Board of Commissioners	187	0.30%	286	0	286	14	300
11 101-215 Clerk	3,037	4.83%	4,641	0	4,641	229	4,870
12 101-229 Geo Info Systems	2	0.00%	3	0	3	0	3
13 101-237 LDC Development	1	0.00%	2	0	2	0	2
14 101-241 Memberships & Dues	1	0.00%	2	0	2	0	2
15 101-257 Equalization	184	0.29%	281	0	281	14	295
16 101-262 Elections	227	0.36%	347	0	347	17	364
17 101-283 Circuit Court	1,386	2.20%	2,118	0	2,118	105	2,223
18 101-286 District Court	692	1.10%	1,058	0	1,058	52	1,110
19 101-294 Probate Court	4	0.01%	6	0	6	0	6
20 101-297 Jury Board	28	0.04%	43	0	43	2	45
21 101-299 Indigent Counsel	817	1.30%	1,249	0	1,249	62	1,310
22 101-295 Adult Probation	52	0.08%	79	0	79	4	83
23 101-296 Prosecuting Attorney	763	1.21%	1,166	0	1,166	58	1,224
25 101-301 Sheriff Administration	1,728	2.75%	2,641	0	2,641	130	2,771
26 101-320 Crime Justice Training	4	0.01%	6	0	6	0	6
27 101-351 Jail	852	1.35%	1,302	0	1,302	64	1,366
28 101-442 Drain Commissioner	279	0.44%	426	0	426	21	447
29 101-445 Drain-at-large	3	0.00%	5	0	5	0	5
30 101-648 Medical Examiner	5	0.01%	8	0	8	0	8
31 101-710 MSU Extension	195	0.31%	298	0	298	15	313
32 101-711 Register of Deeds	1,599	2.54%	2,444	0	2,444	121	2,564
34 102 Budget Stabilization	51	0.08%	78	0	78	4	82
35 146 Local Reserve Fund	50	0.08%	76	0	76	4	80
36 149 Rental Property	100	0.16%	153	0	153	8	160
37 201 Road Commission	250	0.40%	382	0	382	19	401
38 207/208 Parks & Rec	537	0.85%	821	0	821	40	861
39 214 Polly Ann Trail	13	0.02%	20	0	20	1	21
40 215 Friend of the Court	1,172	1.86%	1,791	0	1,791	88	1,880
42 216 Marriage Counseling	192	0.31%	293	0	293	14	308
43 221 Health Department	4,087	6.50%	6,246	0	6,246	308	6,554
44 222 Comm. Mental Health	8,208	13.05%	12,544	0	12,544	619	13,163
45 223 Personal Care-Aide / Senior Activit	1,324	2.11%	2,023	0	2,023	100	2,123
46 225 Animal Control	1,033	1.64%	1,579	0	1,579	78	1,657



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**Accounting Serv Allocations**

**Dept:5 101-239 Professional Services**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
47 226 Rubbish / Recycling	15	0.02%	\$23	\$0	\$23	\$1	\$24
48 232 Specialty Courts	258	0.41%	394	0	394	19	414
49 245 Remonumentation Grant	115	0.18%	176	0	176	9	184
50 256 ROD Automation	318	0.51%	486	0	486	24	510
51 258 Disaster / Emerg Mngmt Fund	181	0.29%	277	0	277	14	290
52 260 Indigent Defense	970	1.54%	1,482	0	1,482	73	1,556
53 261 911 Fund	880	1.40%	1,345	0	1,345	66	1,411
54 262-296 Forfeiture - Prosecutor	14	0.02%	21	0	21	1	22
55 262-267 Forfeiture - Building Ops	14	0.02%	21	0	21	1	22
56 262-298 Forfeiture - Victims Rights	13	0.02%	20	0	20	1	21
57 262-301 Forfeiture - Sheriff	47	0.07%	72	0	72	4	75
58 262-334 Sheriff Forfeit	13	0.02%	20	0	20	1	21
59 263 Concealed Pistol Licensing	410	0.65%	627	0	627	31	658
60 265-309 Anti-Drug (TNU) Coord	70	0.11%	107	0	107	5	112
61 265-321 Anti-Drug (TNU) Operations	72	0.11%	110	0	110	5	115
62 269 Law Library	50	0.08%	76	0	76	4	80
63 272 Community Corrections	1,356	2.16%	2,072	0	2,072	102	2,175
64 273 Juvenile Grant Fund	103	0.16%	157	0	157	8	165
65 274 Community Development	26	0.04%	40	0	40	2	42
66 275-298 Victim's Rights	4	0.01%	6	0	6	0	6
67 275-301 Sheriff	13	0.02%	20	0	20	1	21
68 275-309 Region Anti-Drug Coord	12	0.02%	18	0	18	1	19
70 275-317 Mounted Division	12	0.02%	18	0	18	1	19
71 275-323 SERT	13	0.02%	20	0	20	1	21
72 275-330 Liquor Law Enforce	30	0.05%	46	0	46	2	48
73 275-331 Marine Law Enforce	112	0.18%	171	0	171	8	180
74 275-333 K-9 Unit	16	0.03%	24	0	24	1	26
75 275-335 Dive Team	24	0.04%	37	0	37	2	38
76 275-351 Jail/Feeding Prisoners	14	0.02%	21	0	21	1	22
77 275-362 Training	51	0.08%	78	0	78	4	82
78 276 Senior Millage	114	0.18%	174	0	174	9	183
79 277 Police Svc Contracts	2,828	4.50%	4,322	0	4,322	213	4,535
80 278-302 Safe & Sober-Step Grant	13	0.02%	20	0	20	1	21
81 278-304 D.A.R.E. Grant	12	0.02%	18	0	18	1	19
82 278-307 Motorcycle Safety	30	0.05%	46	0	46	2	48
83 278-309 Anti-Drug (RAD/TNU) Coord	12	0.02%	18	0	18	1	19
84 278-313 Seatbelt Enforce Grant	2	0.00%	3	0	3	0	3
85 278-315 Traffic / Safety Rd Ptrl	194	0.31%	296	0	296	15	311
86 278-351 Jail / Corrections	400	0.64%	611	0	611	30	641
87 281 American Rescue Plan	175	0.28%	267	0	267	13	281
89 284 Opioid Settlement	1	0.00%	2	0	2	0	2
90 291 MCF Operations	182	0.29%	278	0	278	14	292

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**Accounting Serv Allocations**

**Dept:5 101-239 Professional Services**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
91 292 Child Care	1,366	2.17%	\$2,088	\$0	\$2,088	\$103	\$2,191
92 293 Veterans Relief	543	0.86%	830	0	830	41	871
94 296 Soil & Sed Special Projects	291	0.46%	445	0	445	22	467
95 298-634 Community Collaborative	110	0.17%	168	0	168	8	176
96 298-673 Senior Coalition	12	0.02%	18	0	18	1	19
97 298-632 Suicide Prev Program	16	0.03%	24	0	24	1	26
98 299 Lapeer Comm Collaborat	2	0.00%	3	0	3	0	3
101 470 Old Courthouse Restoration	82	0.13%	125	0	125	6	132
102 471 - 489 Drain Construct Funds	125	0.20%	191	0	191	9	200
103 482 911 Construction	38	0.06%	58	0	58	3	61
104 516 Delinquent Tax Fund	797	1.27%	1,218	0	1,218	60	1,278
105 532 Foreclosure	1,250	1.99%	1,910	0	1,910	94	2,005
106 571 Telecom Fund	41	0.07%	63	0	63	3	66
107 601 Revolving Drain Fund	131	0.21%	200	0	200	10	210
108 617 Treasurer Office Admin	12	0.02%	18	0	18	1	19
109 631 Bldg & Grnds - Equipment	1,207	1.92%	1,845	0	1,845	91	1,936
110 639 Drain Equipment	127	0.20%	194	0	194	10	204
111 649 CMH Equipment	46	0.07%	70	0	70	3	74
112 676 Unemployment Insurance	458	0.73%	700	0	700	35	734
113 677 Worker's Comp Fund	490	0.78%	749	0	749	37	786
114 678 Health Insurance	6,173	9.81%	9,434	0	9,434	465	9,900
115 731 Retirement System	1,674	2.66%	2,558	0	2,558	126	2,685
116 736 Public Emp Health Care	736	1.17%	1,125	0	1,125	56	1,180
118 801 Drain Fund	417	0.66%	637	0	637	31	669
119 851 Drain Fund	3	0.00%	5	0	5	0	5
122 All Other	400	0.64%	611	0	611	30	641
<b>Subtotal</b>	<b>62,894</b>	<b>100.00%</b>	<b>96,119</b>	<b>0</b>	<b>96,119</b>	<b>4,483</b>	<b>100,602</b>
Direct Bills					0		0
<b>Total</b>					<b>\$96,119</b>		<b>\$100,602</b>

Basis Units: Number of revenue and expense transactions by Department  
Source: Detail transaction history

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**Corporation Council Allocations**

**Dept:5 101-239 Professional Services**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 101-172 Administration	307,794	0.46%	\$86	\$0	\$86	\$0	\$86
3 101-191 Accounting	409,036	0.61%	114	0	114	0	114
4 101-228 Info Tech	416,397	0.62%	116	0	116	0	116
5 101-239 Professional Services	133,740	0.20%	37	0	37	0	37
6 101-242 Insurance	548,360	0.81%	152	0	152	7	160
7 101-253 Treasurer	350,556	0.52%	97	0	97	5	102
8 101-267 Utilities (Building Ops)	400,324	0.59%	111	0	111	5	117
9 101-265 Building & Grounds	794,757	1.18%	221	0	221	10	231
10 101-101 Board of Commissioners	309,849	0.46%	86	0	86	4	90
11 101-215 Clerk	610,831	0.90%	170	0	170	8	178
13 101-237 LDC Development	10,000	0.01%	3	0	3	0	3
14 101-241 Memberships & Dues	14,269	0.02%	4	0	4	0	4
15 101-257 Equalization	229,979	0.34%	64	0	64	3	67
16 101-262 Elections	180,080	0.27%	50	0	50	2	52
17 101-283 Circuit Court	1,361,313	2.02%	378	0	378	18	396
18 101-286 District Court	1,542,032	2.28%	429	0	429	20	449
20 101-297 Jury Board	5,418	0.01%	2	0	2	0	2
21 101-299 Indigent Counsel	143,179	0.21%	40	0	40	2	42
22 101-295 Adult Probation	3,371	0.00%	1	0	1	0	1
23 101-296 Prosecuting Attorney	1,242,914	1.84%	345	0	345	16	362
25 101-301 Sheriff Administration	2,994,362	4.43%	832	0	832	40	872
26 101-320 Crime Justice Training	5,421	0.01%	2	0	2	0	2
27 101-351 Jail	3,134,547	4.64%	871	0	871	41	913
28 101-442 Drain Commissioner	258,077	0.38%	72	0	72	3	75
29 101-445 Drain-at-large	308,943	0.46%	86	0	86	4	90
30 101-648 Medical Examiner	96,000	0.14%	27	0	27	1	28
31 101-710 MSU Extension	144,556	0.21%	40	0	40	2	42
32 101-711 Register of Deeds	274,032	0.41%	76	0	76	4	80
33 101-990-999-201 Co Bridge Fund	308,943	0.46%	86	0	86	4	90
34 102 Budget Stabilization	70,110	0.10%	19	0	19	1	20
35 146 Local Reserve Fund	21,021	0.03%	6	0	6	0	6
36 149 Rental Property	7,835	0.01%	2	0	2	0	2
38 207/208 Parks & Rec	193,147	0.29%	54	0	54	3	56
39 214 Polly Ann Trail	57,390	0.08%	16	0	16	1	17
40 215 Friend of the Court	1,373,640	2.03%	382	0	382	18	400
43 221 Health Department	3,563,688	5.28%	991	0	991	47	1,038
44 222 Comm. Mental Health	27,114,757	40.16%	7,536	0	7,536	358	7,895
45 223 Personal Care-Aide / Senior Activi	1,219,886	1.81%	339	0	339	16	355
46 225 Animal Control	322,744	0.48%	90	0	90	4	94
47 226 Rubbish / Recycling	13,529	0.02%	4	0	4	0	4
48 232 Specialty Courts	55,888	0.08%	16	0	16	1	16
49 245 Remonumentation Grant	62,565	0.09%	17	0	17	1	18

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**Corporation Council Allocations**

Dept:5 101-239 Professional Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
50 256 ROD Automation	55,598	0.08%	\$15	\$0	\$15	\$1	\$16
51 258 Disaster / Emerg Mngmt Fund	77,750	0.12%	22	0	22	1	23
52 260 Indigent Defense	442,665	0.66%	123	0	123	6	129
53 261 911 Fund	1,992,605	2.95%	554	0	554	26	580
55 262-267 Forfeiture - Building Ops	61,583	0.09%	17	0	17	1	18
57 262-301 Forfeiture - Sheriff	13,498	0.02%	4	0	4	0	4
59 263 Concealed Pistol Licensing	60,363	0.09%	17	0	17	1	18
60 265-309 Anti-Drug (TNU) Coord	51,186	0.08%	14	0	14	1	15
61 265-321 Anti-Drug (TNU) Operations	31,890	0.05%	9	0	9	0	9
62 269 Law Library	10,658	0.02%	3	0	3	0	3
63 272 Community Corrections	371,826	0.55%	103	0	103	5	108
64 273 Juvenile Grant Fund	23,807	0.04%	7	0	7	0	7
65 274 Community Development	14,074	0.02%	4	0	4	0	4
66 275-298 Victim's Rights	1,054	0.00%	0	0	0	0	0
72 275-330 Liquor Law Enforce	16,143	0.02%	4	0	4	0	5
73 275-331 Marine Law Enforce	8,832	0.01%	2	0	2	0	3
74 275-333 K-9 Unit	805	0.00%	0	0	0	0	0
75 275-335 Dive Team	2,437	0.00%	1	0	1	0	1
77 275-362 Training	11,246	0.02%	3	0	3	0	3
78 276 Senior Millage	6,420	0.01%	2	0	2	0	2
79 277 Police Svc Contracts	1,979,174	2.93%	550	0	550	26	576
82 278-307 Motorcycle Safety	9,007	0.01%	3	0	3	0	3
85 278-315 Traffic / Safety Rd Ptrl	93,200	0.14%	26	0	26	1	27
86 278-351 Jail / Corrections	134,223	0.20%	37	0	37	2	39
87 281 American Rescue Plan	113,131	0.17%	31	0	31	1	33
91 292 Child Care	932,818	1.38%	259	0	259	12	272
92 293 Veterans Relief	404,058	0.60%	112	0	112	5	118
94 296 Soil & Sed Special Projects	57,630	0.09%	16	0	16	1	17
95 298-634 Community Collaborative	22,514	0.03%	6	0	6	0	7
96 298-673 Senior Coalition	3,901	0.01%	1	0	1	0	1
97 298-632 Suicide Prev Program	4,160	0.01%	1	0	1	0	1
98 299 Lapeer Comm Collaborat	18,500	0.03%	5	0	5	0	5
106 571 Telecom Fund	9,667	0.01%	3	0	3	0	3
109 631 Bldg & Grnds - Equipment	862,784	1.28%	240	0	240	11	251
111 649 CMH Equipment	63,550	0.09%	18	0	18	1	19
112 676 Unemployment Insurance	5,007	0.01%	1	0	1	0	1
113 677 Worker's Comp Fund	298,490	0.44%	83	0	83	4	87
114 678 Health Insurance	5,034,757	7.46%	1,399	0	1,399	67	1,466
115 731 Retirement System	3,160,117	4.68%	878	0	878	42	920
116 736 Public Emp Health Care	447,380	0.66%	124	0	124	6	130

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**Corporation Council Allocations**

**Dept:5 101-239 Professional Services**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<hr/>							
<b>Subtotal</b>	67,523,788	100.00%	18,768	0	18,768	875	19,643
Direct Bills					0		0
<hr/>							
<b>Total</b>					<b>\$18,768</b>		<b>\$19,643</b>
<hr/>							
Basis Units: Dollars of expenditures							
Source: Financials							

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**Labor Relations Allocations**

Dept:5 101-239 Professional Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
7 101-253 Treasurer	2	0.93%	\$257	\$0	\$257	\$12	\$268
9 101-265 Building & Grounds	2	0.93%	257	0	257	12	268
11 101-215 Clerk	3	1.39%	385	0	385	18	403
15 101-257 Equalization	1	0.46%	128	0	128	6	134
18 101-286 District Court	13	6.02%	1,667	0	1,667	78	1,745
23 101-296 Prosecuting Attorney	6	2.78%	770	0	770	36	805
25 101-301 Sheriff Administration	28	12.96%	3,591	0	3,591	167	3,759
27 101-351 Jail	21	9.72%	2,694	0	2,694	126	2,819
28 101-442 Drain Commissioner	1	0.46%	128	0	128	6	134
32 101-711 Register of Deeds	1	0.46%	128	0	128	6	134
40 215 Friend of the Court	10	4.63%	1,283	0	1,283	60	1,342
43 221 Health Department	16	7.41%	2,052	0	2,052	96	2,148
44 222 Comm. Mental Health	63	29.17%	8,081	0	8,081	377	8,458
45 223 Personal Care-Aide / Senior Activi	9	4.17%	1,154	0	1,154	54	1,208
46 225 Animal Control	3	1.39%	385	0	385	18	403
53 261 911 Fund	16	7.41%	2,052	0	2,052	96	2,148
79 277 Police Svc Contracts	17	7.87%	2,180	0	2,180	102	2,282
92 293 Veterans Relief	3	1.39%	385	0	385	18	403
105 532 Foreclosure	1	0.46%	128	0	128	6	134
<b>Subtotal</b>	<b>216</b>	<b>100.00%</b>	<b>27,705</b>	<b>0</b>	<b>27,705</b>	<b>1,292</b>	<b>28,997</b>
Direct Bills					0		0
<b>Total</b>					<b>\$27,705</b>		<b>\$28,997</b>

Basis Units: Number of union positions by Department

Source: Union reduction report

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**Cost Allocation Allocations**

Dept:5 101-239 Professional Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
1 Building Depreciation	8	13.56%	\$1,808	\$0	\$1,808	\$0	\$1,808
2 101-172 Administration	1	1.69%	226	0	226	0	226
3 101-191 Accounting	4	6.78%	904	0	904	0	904
4 101-228 Info Tech	1	1.69%	226	0	226	0	226
5 101-239 Professional Services	6	10.17%	1,356	0	1,356	0	1,356
6 101-242 Insurance	12	20.34%	2,712	0	2,712	191	2,903
7 101-253 Treasurer	5	8.47%	1,130	0	1,130	80	1,210
8 101-267 Utilities (Building Ops)	7	11.86%	1,582	0	1,582	112	1,693
9 101-265 Building & Grounds	15	25.42%	3,390	0	3,390	239	3,629
<b>Subtotal</b>	59	100.00%	13,332	0	13,332	622	13,954
Direct Bills					0		0
<b>Total</b>					<b>\$13,332</b>		<b>\$13,954</b>

Basis Units: Number of functions by Central Service Department

Source: Prior year Cost Plan

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**HR Physicals Allocations**

**Dept:5 101-239 Professional Services**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 101-172 Administration	2.00	0.45%	\$0	\$0	\$0	\$0	\$0
3 101-191 Accounting	5.00	1.14%	0	0	0	0	0
7 101-253 Treasurer	5.62	1.28%	0	0	0	0	0
9 101-265 Building & Grounds	4.22	0.96%	0	0	0	0	0
10 101-101 Board of Commissioners	7.00	1.59%	0	0	0	0	0
11 101-215 Clerk	8.43	1.92%	0	0	0	0	0
15 101-257 Equalization	1.00	0.23%	0	0	0	0	0
17 101-283 Circuit Court	5.00	1.14%	0	0	0	0	0
18 101-286 District Court	18.02	4.09%	0	0	0	0	0
19 101-294 Probate Court	8.00	1.82%	0	0	0	0	0
23 101-296 Prosecuting Attorney	13.00	2.95%	0	0	0	0	0
25 101-301 Sheriff Administration	33.42	7.59%	0	0	0	0	0
27 101-351 Jail	29.76	6.76%	0	0	0	0	0
28 101-442 Drain Commissioner	3.51	0.80%	0	0	0	0	0
31 101-710 MSU Extension	1.00	0.23%	0	0	0	0	0
32 101-711 Register of Deeds	5.00	1.14%	0	0	0	0	0
38 207/208 Parks & Rec	3.67	0.83%	0	0	0	0	0
40 215 Friend of the Court	17.57	3.99%	0	0	0	0	0
43 221 Health Department	37.05	8.42%	0	0	0	0	0
44 222 Comm. Mental Health	148.58	33.76%	0	0	0	0	0
45 223 Personal Care-Aide / Senior Activi	19.75	4.49%	0	0	0	0	0
46 225 Animal Control	4.73	1.07%	0	0	0	0	0
48 232 Specialty Courts	0.44	0.10%	0	0	0	0	0
49 245 Remonumentation Grant	0.37	0.08%	0	0	0	0	0
51 258 Disaster / Emerg Mngmt Fund	0.75	0.17%	0	0	0	0	0
53 261 911 Fund	20.26	4.60%	0	0	0	0	0
59 263 Concealed Pistol Licensing	1.17	0.27%	0	0	0	0	0
63 272 Community Corrections	2.00	0.45%	0	0	0	0	0
64 273 Juvenile Grant Fund	0.38	0.09%	0	0	0	0	0
73 275-331 Marine Law Enforce	0.10	0.02%	0	0	0	0	0
79 277 Police Svc Contracts	19.07	4.33%	0	0	0	0	0
91 292 Child Care	7.51	1.71%	0	0	0	0	0
92 293 Veterans Relief	4.00	0.91%	0	0	0	0	0
95 298-634 Community Collaborative	0.73	0.17%	0	0	0	0	0
105 532 Foreclosure	2.00	0.45%	0	0	0	0	0



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**HR Physicals Allocations**

**Dept:5 101-239 Professional Services**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<hr/>							
<b>Subtotal</b>	440.11	100.00%	0	0	0	0	0
Direct Bills					0		0
<hr/>							
<b>Total</b>					\$0		\$0
<hr/>							

Basis Units: Number of FTE's by Department  
Source: County Payroll Records

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**Allocation Summary**

**Dept:5 101-239 Professional Services**

Department	Accounting Serv	Corporation Council	Labor Relations	Cost Allocation	HR Physicals	General Government	Total
1 Building Depreciation	\$0	\$0	\$0	\$1,808	\$0	\$0	\$1,808
2 101-172 Administration	1,080	86	0	226	0	0	1,392
3 101-191 Accounting	1,924	114	0	904	0	0	2,942
4 101-228 Info Tech	760	116	0	226	0	0	1,101
5 101-239 Professional Services	1,504	37	0	1,356	0	0	2,897
6 101-242 Insurance	1,188	160	0	2,903	0	0	4,251
7 101-253 Treasurer	3,267	102	268	1,210	0	0	4,847
8 101-267 Utilities (Building Ops)	872	117	0	1,693	0	0	2,682
9 101-265 Building & Grounds	2,126	231	268	3,629	0	0	6,255
10 101-101 Board of Commissioners	300	90	0	0	0	0	390
11 101-215 Clerk	4,870	178	403	0	0	0	5,451
12 101-229 Geo Info Systems	3	0	0	0	0	0	3
13 101-237 LDC Development	2	3	0	0	0	0	5
14 101-241 Memberships & Dues	2	4	0	0	0	0	6
15 101-257 Equalization	295	67	134	0	0	0	496
16 101-262 Elections	364	52	0	0	0	0	416
17 101-283 Circuit Court	2,223	396	0	0	0	0	2,619
18 101-286 District Court	1,110	449	1,745	0	0	0	3,304
19 101-294 Probate Court	6	0	0	0	0	0	6
20 101-297 Jury Board	45	2	0	0	0	0	46
21 101-299 Indigent Counsel	1,310	42	0	0	0	0	1,352
22 101-295 Adult Probation	83	1	0	0	0	0	84
23 101-296 Prosecuting Attorney	1,224	362	805	0	0	0	2,391
25 101-301 Sheriff Administration	2,771	872	3,759	0	0	0	7,402
26 101-320 Crime Justice Training	6	2	0	0	0	0	8
27 101-351 Jail	1,366	913	2,819	0	0	0	5,098
28 101-442 Drain Commissioner	447	75	134	0	0	0	657
29 101-445 Drain-at-large	5	90	0	0	0	0	95
30 101-648 Medical Examiner	8	28	0	0	0	0	36
31 101-710 MSU Extension	313	42	0	0	0	0	355
32 101-711 Register of Deeds	2,564	80	134	0	0	0	2,778
33 101-990-999-201 Co Bridge Fund	0	90	0	0	0	0	90
34 102 Budget Stabilization	82	20	0	0	0	0	102
35 146 Local Reserve Fund	80	6	0	0	0	0	86
36 149 Rental Property	160	2	0	0	0	0	163
37 201 Road Commission	401	0	0	0	0	0	401
38 207/208 Parks & Rec	861	56	0	0	0	0	917
39 214 Polly Ann Trail	21	17	0	0	0	0	38
40 215 Friend of the Court	1,880	400	1,342	0	0	0	3,622
42 216 Marriage Counseling	308	0	0	0	0	0	308
43 221 Health Department	6,554	1,038	2,148	0	0	0	9,740

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**Allocation Summary**

**Dept:5 101-239 Professional Services**

Department	Accounting Serv	Corporation Council	Labor Relations	Cost Allocation	HR Physicals	General Government	Total
44 222 Comm. Mental Health	\$13,163	\$7,895	\$8,458	\$0	\$0	\$0	\$29,515
45 223 Personal Care-Aide / Senior Activit	2,123	355	1,208	0	0	0	3,687
46 225 Animal Control	1,657	94	403	0	0	0	2,153
47 226 Rubbish / Recycling	24	4	0	0	0	0	28
48 232 Specialty Courts	414	16	0	0	0	0	430
49 245 Remonumentation Grant	184	18	0	0	0	0	203
50 256 ROD Automation	510	16	0	0	0	0	526
51 258 Disaster / Emerg Mngmt Fund	290	23	0	0	0	0	313
52 260 Indigent Defense	1,556	129	0	0	0	0	1,684
53 261 911 Fund	1,411	580	2,148	0	0	0	4,139
54 262-296 Forfeiture - Prosecutor	22	0	0	0	0	0	22
55 262-267 Forfeiture - Building Ops	22	18	0	0	0	0	40
56 262-298 Forfeiture - Victims Rights	21	0	0	0	0	0	21
57 262-301 Forfeiture - Sheriff	75	4	0	0	0	0	79
58 262-334 Sheriff Forfeit	21	0	0	0	0	0	21
59 263 Concealed Pistol Licensing	658	18	0	0	0	0	675
60 265-309 Anti-Drug (TNU) Coord	112	15	0	0	0	0	127
61 265-321 Anti-Drug (TNU) Operations	115	9	0	0	0	0	125
62 269 Law Library	80	3	0	0	0	0	83
63 272 Community Corrections	2,175	108	0	0	0	0	2,283
64 273 Juvenile Grant Fund	165	7	0	0	0	0	172
65 274 Community Development	42	4	0	0	0	0	46
66 275-298 Victim's Rights	6	0	0	0	0	0	7
67 275-301 Sheriff	21	0	0	0	0	0	21
68 275-309 Region Anti-Drug Coord	19	0	0	0	0	0	19
70 275-317 Mounted Division	19	0	0	0	0	0	19
71 275-323 SERT	21	0	0	0	0	0	21
72 275-330 Liquor Law Enforce	48	5	0	0	0	0	53
73 275-331 Marine Law Enforce	180	3	0	0	0	0	182
74 275-333 K-9 Unit	26	0	0	0	0	0	26
75 275-335 Dive Team	38	1	0	0	0	0	39
76 275-351 Jail/Feeding Prisoners	22	0	0	0	0	0	22
77 275-362 Training	82	3	0	0	0	0	85
78 276 Senior Millage	183	2	0	0	0	0	185
79 277 Police Svc Contracts	4,535	576	2,282	0	0	0	7,394
80 278-302 Safe & Sober-Step Grant	21	0	0	0	0	0	21
81 278-304 D.A.R.E. Grant	19	0	0	0	0	0	19
82 278-307 Motorcycle Safety	48	3	0	0	0	0	51
83 278-309 Anti-Drug (RAD/TNU) Coord	19	0	0	0	0	0	19
84 278-313 Seatbelt Enforce Grant	3	0	0	0	0	0	3
85 278-315 Traffic / Safety Rd Ptrl	311	27	0	0	0	0	338

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**Allocation Summary**

**Dept:5 101-239 Professional Services**

Department	Accounting Serv	Corporation Council	Labor Relations	Cost Allocation	HR Physicals	General Government	Total
86 278-351 Jail / Corrections	\$641	\$39	\$0	\$0	\$0	\$0	\$681
87 281 American Rescue Plan	281	33	0	0	0	0	314
89 284 Opioid Settlement	2	0	0	0	0	0	2
90 291 MCF Operations	292	0	0	0	0	0	292
91 292 Child Care	2,191	272	0	0	0	0	2,462
92 293 Veterans Relief	871	118	403	0	0	0	1,391
94 296 Soil & Sed Special Projects	467	17	0	0	0	0	483
95 298-634 Community Collaborative	176	7	0	0	0	0	183
96 298-673 Senior Coalition	19	1	0	0	0	0	20
97 298-632 Suicide Prev Program	26	1	0	0	0	0	27
98 299 Lapeer Comm Collaborat	3	5	0	0	0	0	9
101 470 Old Courthouse Restoration	132	0	0	0	0	0	132
102 471 - 489 Drain Construct Funds	200	0	0	0	0	0	200
103 482 911 Construction	61	0	0	0	0	0	61
104 516 Delinquent Tax Fund	1,278	0	0	0	0	0	1,278
105 532 Foreclosure	2,005	0	134	0	0	0	2,139
106 571 Telecom Fund	66	3	0	0	0	0	69
107 601 Revolving Drain Fund	210	0	0	0	0	0	210
108 617 Treasurer Office Admin	19	0	0	0	0	0	19
109 631 Bldg & Grnds - Equipment	1,936	251	0	0	0	0	2,187
110 639 Drain Equipment	204	0	0	0	0	0	204
111 649 CMH Equipment	74	19	0	0	0	0	92
112 676 Unemployment Insurance	734	1	0	0	0	0	736
113 677 Worker's Comp Fund	786	87	0	0	0	0	873
114 678 Health Insurance	9,900	1,466	0	0	0	0	11,365
115 731 Retirement System	2,685	920	0	0	0	0	3,605
116 736 Public Emp Health Care	1,180	130	0	0	0	0	1,311
118 801 Drain Fund	669	0	0	0	0	0	669
119 851 Drain Fund	5	0	0	0	0	0	5
122 All Other	641	0	0	0	0	0	641
<b>Total</b>	<b>\$100,602</b>	<b>\$19,643</b>	<b>\$28,997</b>	<b>\$13,954</b>	<b>\$0</b>	<b>\$0</b>	<b>\$163,197</b>

**Insurance 101-242****Nature and Extent of Service**

Lapeer County is a member of the Michigan Municipal Risk Management Association (MMRMA) which is an organization of Michigan County governments that band together to share risks that arise from the operations in which they are involved. MMRMA collects premiums and sets reserve levels for members. From time to time, a distribution of excess assets of the organization is declared and premiums are returned to the membership.

For cost plan purposes the cost of the premium is functionalized as detailed in the annual premium contribution detail. The following describes each category, the coverage and the allocation procedure used to distribute the costs:

- **General Liability** – General liability coverage protects the County from losses that may occur from actions taken or not taken by the County that result in a loss to an individual or organization that can claim and prove the County's negligence. The cost for this coverage is allocated to all County departments and programs based on the level of expenditures identified in the financial statements.
- **Vehicle Coverage** – The County operates vehicles that are assigned to various departments. In the event the vehicles are involved in any accident the costs associated with the incident are covered after a deductible is met by the County. The cost for the coverage is distributed to the various departments based on the number of vehicles assigned to the department as identified on the vehicle log.
- **Law Enforcement Coverage** – Law enforcement personnel are subject to broader liability exposure than general county personnel. The cost for this higher level of exposure is accounted for and the associated premium is separately identified in the annual fee paid. The cost for the law enforcement coverage is allocated to the various law enforcement programs based on the wages paid from each program.

**Insurance 101-242**

**Nature and Extent of Service**

**Continued**

- **Public Officials Liability** – Employees of the County expose the County to a wide variety of risks through the execution of their assigned duties. In the event that the actions of one of these employees is deemed to have caused damage or injury or if the actions result in a financial loss to the County there is coverage to protect the County. The cost for this coverage is distributed to all departments and programs based on the number of full-time equivalent (FTE) employees identified through the payroll system.
- **County Complex** – The County Complex is covered for damage that may result from any number of events including fire, wind or flooding. The cost to recover from these events is identified here and allocated to the various occupants of the building based on their assigned square footages.
- **Annex** - The County Annex is covered for damage that may result from any number of events including fire, wind or flooding. The cost to recover from these events is identified here and allocated to the various occupants of the building based on their assigned square footages.
- **Jail** - The County Jail is covered for damage that may result from any number of events including fire, wind or flooding. The cost to recover from these events is identified here and allocated to the various occupants of the building based on their assigned square footages.
- **Health Building** - The Health Department building is covered for damage that may result from any number of events including fire, wind or flooding. The cost to recover from these events is identified and allocated to the various occupants of the building based on their assigned square footages.

**Insurance 101-242**  
**Nature and Extent of Service**  
**Continued**

- **Storage Building** - The former Register of Deeds building, now used for Storage, is covered for damage that may result from any number of events including fire, wind or flooding. The cost to recover from these events is identified here and allocated to the various occupants of the building based on their assigned square footages.
- **Historic Courthouse** - The Historic Courthouse is covered for damage that may result from any number of events including fire, wind or flooding. The cost to recover from these events is identified here and allocated to Other.
- **Miscellaneous Buildings** - Additional single-occupant buildings are covered for damage that may result from any number of events including fire, wind or flooding. The cost to recover from these events is identified here and is allocated to the various buildings based on the building value.
- **Miscellaneous Insurance** - Additional insurance costs are identified and allocated to benefitting departments based on the costs.

The plan is designed to allocate other central service departments' costs to the various departments including this department. These costs are designated as first and second allocations and are added to the expenses of the department for further allocation to benefitting departments.

Any direct charges made within the County's accounting system are adjusted through direct billing credits.

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**A. Department Costs**

Dept:6 101-242 Insurance

Description		Amount	General Admin	General Liability	Vehicle Insurance	Law Enforcement Coverage	Public Officials Liability	County Complex Property	Annex Property	Jail Property
Personnel Costs										
Salaries	S	0	0	0	0	0	0	0	0	0
Salary % Split			.00%	.00%	.00%	.00%	.00%	.00%	.00%	.00%
Benefits	S	0	0	0	0	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0	0	0	0	0
Services & Supplies Cost										
713-000 Insurance Premiums	P	544,800	0	31,564	99,627	214,370	121,449	25,713	2,244	14,367
713-030 Misc Insurance	P	3,561	0	0	0	0	0	0	0	0
Subtotal - Services & Supplies		548,360	0	31,564	99,627	214,370	121,449	25,713	2,244	14,367
<b>Department Cost Total</b>		548,360	0	31,564	99,627	214,370	121,449	25,713	2,244	14,367
Adjustments to Cost										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
<b>Total Costs After Adjustments</b>		548,360	0	31,564	99,627	214,370	121,449	25,713	2,244	14,367
General Admin Distribution			0	0	0	0	0	0	0	0
<b>Grand Total</b>		<b>\$548,360</b>		<b>\$31,564</b>	<b>\$99,627</b>	<b>\$214,370</b>	<b>\$121,449</b>	<b>\$25,713</b>	<b>\$2,244</b>	<b>\$14,367</b>



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**A. Department Costs**

Dept:6 101-242 Insurance

Description		Amount	Health Building Property	Storage Building	Historic Courthouse Property	Miscellaneous Buildings	Additional Insurance
Personnel Costs							
Salaries	S	0	0	0	0	0	0
<i>Salary % Split</i>			.00%	.00%	.00%	.00%	.00%
Benefits	S	0	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0	0
Services & Supplies Cost							
713-000 Insurance Premiums	P	544,800	8,360	743	3,202	23,160	0
713-030 Misc Insurance	P	3,561	0	0	0	0	3,561
Subtotal - Services & Supplies		548,360	8,360	743	3,202	23,160	3,561
<b>Department Cost Total</b>		548,360	8,360	743	3,202	23,160	3,561
Adjustments to Cost							
Subtotal - Adjustments		0	0	0	0	0	0
<b>Total Costs After Adjustments</b>		548,360	8,360	743	3,202	23,160	3,561
General Admin Distribution			0	0	0	0	0
<b>Grand Total</b>		<b>\$548,360</b>	<b>\$8,360</b>	<b>\$743</b>	<b>\$3,202</b>	<b>\$23,160</b>	<b>\$3,561</b>

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**B. Incoming Costs - (Default Spread Expense%)**

Dept:6 101-242 Insurance

Department	First Incoming	Second Incoming	General Liability	Vehicle Insurance	Law Enforcement Coverage	Public Officials Liability	County Complex Property	Annex Property	Jail Property	Health Building Property
3 General Accounting	\$2,825	\$257	\$177	\$560	\$1,205	\$683	\$145	\$13	\$81	\$47
3 Accounts Payable	42	4	3	8	18	10	2	0	1	1
Subtotal - 101-191 Accounting	2,868	261	180	568	1,223	693	147	13	82	48
5 Accounting Serv	1,132	56	68	216	465	263	56	5	31	18
5 Corporation Council	152	7	9	29	62	35	7	1	4	2
5 Cost Allocation	2,712	191	167	527	1,135	643	136	12	76	44
Subtotal - 101-239 Professional Service	3,996	254	245	772	1,662	941	199	17	111	65
6 General Liability	0	247	14	45	97	55	12	1	6	4
Subtotal - 101-242 Insurance	0	247	14	45	97	55	12	1	6	4
7 Cash Accounting	0	2,957	170	537	1,156	655	139	12	77	45
7 Accounts Payable	0	11	1	2	4	2	1	0	0	0
Subtotal - 101-253 Treasurer	0	2,968	171	539	1,160	657	139	12	78	45
<b>Total Incoming</b>	<b>6,864</b>	<b>3,731</b>	<b>610</b>	<b>1,925</b>	<b>4,142</b>	<b>2,347</b>	<b>497</b>	<b>43</b>	<b>278</b>	<b>162</b>
<b>C. Total Allocated</b>		<b>\$558,955</b>	<b>\$32,174</b>	<b>\$101,552</b>	<b>\$218,512</b>	<b>\$123,795</b>	<b>\$26,210</b>	<b>\$2,288</b>	<b>\$14,645</b>	<b>\$8,521</b>
			5.76%	18.17%	39.09%	22.15%	4.69%	0.41%	2.62%	1.52%

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**B. Incoming Costs - (Default Spread Expense%)**

Dept:6 101-242 Insurance

Department	First Incoming	Second Incoming	Storage Building	Historic Courthouse Property	Miscellaneous Buildings	Additional Insurance
3 General Accounting	\$2,825	\$257	\$4	\$18	\$130	\$20
3 Accounts Payable	42	4	0	0	2	0
Subtotal - 101-191 Accounting	2,868	261	4	18	132	20
5 Accounting Serv	1,132	56	2	7	50	8
5 Corporation Council	152	7	0	1	7	1
5 Cost Allocation	2,712	191	4	17	123	19
Subtotal - 101-239 Professional Service	3,996	254	6	25	180	28
6 General Liability	0	247	0	1	10	2
Subtotal - 101-242 Insurance	0	247	0	1	10	2
7 Cash Accounting	0	2,957	4	17	125	19
7 Accounts Payable	0	11	0	0	0	0
Subtotal - 101-253 Treasurer	0	2,968	4	17	125	19
Total Incoming	6,864	3,731	14	62	447	69
C. Total Allocated	\$558,955					
	\$758					
	\$3,264					
	\$23,607					
	\$3,630					
	0.14%					
	0.58%					
	4.22%					
	0.65%					

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**General Liability Allocations**

**Dept:6 101-242 Insurance**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 101-172 Administration	307,794	0.43%	\$139	\$0	\$139	\$0	\$139
3 101-191 Accounting	409,036	0.58%	184	0	184	0	184
4 101-228 Info Tech	416,397	0.59%	188	0	188	0	188
5 101-239 Professional Services	133,740	0.19%	60	0	60	0	60
6 101-242 Insurance	548,360	0.77%	247	0	247	0	247
7 101-253 Treasurer	350,556	0.49%	158	0	158	1	159
8 101-267 Utilities (Building Ops)	400,324	0.56%	180	0	180	1	182
9 101-265 Building & Grounds	794,757	1.12%	358	0	358	2	360
10 101-101 Board of Commissioners	309,849	0.44%	140	0	140	1	141
11 101-215 Clerk	610,831	0.86%	275	0	275	2	277
13 101-237 LDC Development	10,000	0.01%	5	0	5	0	5
14 101-241 Memberships & Dues	14,269	0.02%	6	0	6	0	6
15 101-257 Equalization	229,979	0.32%	104	0	104	1	104
16 101-262 Elections	180,080	0.25%	81	0	81	1	82
17 101-283 Circuit Court	1,361,313	1.92%	613	0	613	4	617
18 101-286 District Court	1,542,032	2.17%	695	0	695	5	699
20 101-297 Jury Board	5,418	0.01%	2	0	2	0	2
21 101-299 Indigent Counsel	143,179	0.20%	64	0	64	0	65
22 101-295 Adult Probation	3,371	0.00%	2	0	2	0	2
23 101-296 Prosecuting Attorney	1,242,914	1.75%	560	0	560	4	564
25 101-301 Sheriff Administration	2,994,362	4.22%	1,349	0	1,349	9	1,358
26 101-320 Crime Justice Training	5,421	0.01%	2	0	2	0	2
27 101-351 Jail	3,134,547	4.42%	1,412	0	1,412	10	1,421
28 101-442 Drain Commissioner	258,077	0.36%	116	0	116	1	117
29 101-445 Drain-at-large	308,943	0.44%	139	0	139	1	140
30 101-648 Medical Examiner	96,000	0.14%	43	0	43	0	44
31 101-710 MSU Extension	144,556	0.20%	65	0	65	0	66
32 101-711 Register of Deeds	274,032	0.39%	123	0	123	1	124
33 101-990-999-201 Co Bridge Fund	308,943	0.44%	139	0	139	1	140
34 102 Budget Stabilization	70,110	0.10%	32	0	32	0	32
35 146 Local Reserve Fund	21,021	0.03%	9	0	9	0	10
36 149 Rental Property	7,835	0.01%	4	0	4	0	4
38 207/208 Parks & Rec	193,147	0.27%	87	0	87	1	88
39 214 Polly Ann Trail	57,390	0.08%	26	0	26	0	26
40 215 Friend of the Court	1,373,640	1.94%	619	0	619	4	623
42 216 Marriage Counseling	(1)	0.00%	(0)	0	(0)	(0)	(0)
43 221 Health Department	3,563,688	5.02%	1,605	0	1,605	11	1,616
44 222 Comm. Mental Health	27,114,757	38.21%	12,212	0	12,212	84	12,296
45 223 Personal Care-Aide / Senior Activit	1,219,886	1.72%	549	0	549	4	553
46 225 Animal Control	322,744	0.45%	145	0	145	1	146
47 226 Rubbish / Recycling	13,529	0.02%	6	0	6	0	6
48 232 Specialty Courts	55,888	0.08%	25	0	25	0	25

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**General Liability Allocations**

**Dept:6 101-242 Insurance**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
49 245 Remonumentation Grant	62,565	0.09%	\$28	\$0	\$28	\$0	\$28
50 256 ROD Automation	55,598	0.08%	25	0	25	0	25
51 258 Disaster / Emerg Mngmt Fund	77,750	0.11%	35	0	35	0	35
52 260 Indigent Defense	442,665	0.62%	199	0	199	1	201
53 261 911 Fund	1,992,605	2.81%	897	0	897	6	904
55 262-267 Forfeiture - Building Ops	61,583	0.09%	28	0	28	0	28
57 262-301 Forfeiture - Sheriff	13,498	0.02%	6	0	6	0	6
59 263 Concealed Pistol Licensing	60,363	0.09%	27	0	27	0	27
60 265-309 Anti-Drug (TNU) Coord	51,186	0.07%	23	0	23	0	23
61 265-321 Anti-Drug (TNU) Operations	31,890	0.04%	14	0	14	0	14
62 269 Law Library	10,658	0.02%	5	0	5	0	5
63 272 Community Corrections	371,826	0.52%	167	0	167	1	169
64 273 Juvenile Grant Fund	23,807	0.03%	11	0	11	0	11
65 274 Community Development	14,074	0.02%	6	0	6	0	6
66 275-298 Victim's Rights	1,054	0.00%	0	0	0	0	0
72 275-330 Liquor Law Enforce	16,143	0.02%	7	0	7	0	7
73 275-331 Marine Law Enforce	8,832	0.01%	4	0	4	0	4
74 275-333 K-9 Unit	805	0.00%	0	0	0	0	0
75 275-335 Dive Team	2,437	0.00%	1	0	1	0	1
77 275-362 Training	11,246	0.02%	5	0	5	0	5
78 276 Senior Millage	6,420	0.01%	3	0	3	0	3
79 277 Police Svc Contracts	1,979,174	2.79%	891	0	891	6	898
82 278-307 Motorcycle Safety	9,007	0.01%	4	0	4	0	4
85 278-315 Traffic / Safety Rd Ptrl	93,200	0.13%	42	0	42	0	42
86 278-351 Jail / Corrections	134,223	0.19%	60	0	60	0	61
87 281 American Rescue Plan	113,131	0.16%	51	0	51	0	51
91 292 Child Care	932,818	1.31%	420	0	420	3	423
92 293 Veterans Relief	404,058	0.57%	182	0	182	1	183
94 296 Soil & Sed Special Projects	57,630	0.08%	26	0	26	0	26
95 298-634 Community Collaborative	22,514	0.03%	10	0	10	0	10
96 298-673 Senior Coalition	3,901	0.01%	2	0	2	0	2
97 298-632 Suicide Prev Program	4,160	0.01%	2	0	2	0	2
98 299 Lapeer Comm Collaborat	18,500	0.03%	8	0	8	0	8
102 471 - 489 Drain Construct Funds	1,440,072	2.03%	649	0	649	4	653
106 571 Telecom Fund	9,667	0.01%	4	0	4	0	4
109 631 Bldg & Grnds - Equipment	862,784	1.22%	389	0	389	3	391
111 649 CMH Equipment	63,550	0.09%	29	0	29	0	29
112 676 Unemployment Insurance	5,007	0.01%	2	0	2	0	2
113 677 Worker's Comp Fund	298,490	0.42%	134	0	134	1	135
114 678 Health Insurance	5,034,757	7.10%	2,268	0	2,268	16	2,283
115 731 Retirement System	3,160,117	4.45%	1,423	0	1,423	10	1,433
116 736 Public Emp Health Care	447,380	0.63%	201	0	201	1	203

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**General Liability Allocations**

**Dept:6 101-242 Insurance**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
118 801 Drain Fund	1,995,525	2.81%	\$899	\$0	\$899	\$6	\$905
<b>Subtotal</b>	70,959,384	100.00%	31,959	0	31,959	215	32,174
Direct Bills					0		0
<b>Total</b>					<b>\$31,959</b>		<b>\$32,174</b>

Basis Units: Dollars of expenditures  
Source: Financials

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**Vehicle Insurance Allocations**

**Dept:6 101-242 Insurance**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 101-172 Administration	3.00	2.73%	\$2,751	\$0	\$2,751	\$0	\$2,751
9 101-265 Building & Grounds	5.50	5.00%	5,044	0	5,044	35	5,079
19 101-294 Probate Court	5.00	4.55%	4,585	0	4,585	32	4,617
23 101-296 Prosecuting Attorney	1.00	0.91%	917	0	917	6	923
25 101-301 Sheriff Administration	44.00	40.00%	40,349	0	40,349	279	40,628
28 101-442 Drain Commissioner	1.00	0.91%	917	0	917	6	923
31 101-710 MSU Extension	1.00	0.91%	917	0	917	6	923
38 207/208 Parks & Rec	1.00	0.91%	917	0	917	6	923
40 215 Friend of the Court	3.00	2.73%	2,751	0	2,751	19	2,770
43 221 Health Department	4.50	4.09%	4,127	0	4,127	29	4,155
44 222 Comm. Mental Health	28.00	25.45%	25,677	0	25,677	177	25,854
45 223 Personal Care-Aide / Senior Activi	6.00	5.45%	5,502	0	5,502	38	5,540
46 225 Animal Control	3.00	2.73%	2,751	0	2,751	19	2,770
73 275-331 Marine Law Enforce	1.00	0.91%	917	0	917	6	923
92 293 Veterans Relief	3.00	2.73%	2,751	0	2,751	19	2,770
<b>Subtotal</b>	<b>110.00</b>	<b>100.00%</b>	<b>100,874</b>	<b>0</b>	<b>100,874</b>	<b>678</b>	<b>101,552</b>
Direct Bills					0		0
<b>Total</b>					<b>\$100,874</b>		<b>\$101,552</b>

Basis Units: Number of vehicles  
Source: Vehicle Listing

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**Law Enforcement Coverage Allocations**

Dept:6 101-242 Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
25 101-301 Sheriff Administration	1,819,075.73	36.68%	\$79,624	\$0	\$79,624	\$535	\$80,159
27 101-351 Jail	1,789,262.71	36.08%	78,319	0	78,319	526	78,845
73 275-331 Marine Law Enforce	6,553.53	0.13%	287	0	287	2	289
79 277 Police Svc Contracts	1,215,517.73	24.51%	53,205	0	53,205	358	53,563
85 278-315 Traffic / Safety Rd Ptrl	60,598.12	1.22%	2,652	0	2,652	18	2,670
86 278-351 Jail / Corrections	67,756.72	1.37%	2,966	0	2,966	20	2,986
<b>Subtotal</b>	<b>4,958,764.54</b>	<b>100.00%</b>	<b>217,053</b>	<b>0</b>	<b>217,053</b>	<b>1,458</b>	<b>218,512</b>
Direct Bills					0		0
<b>Total</b>					<b>\$217,053</b>		<b>\$218,512</b>

Basis Units: Dollar values of wages by programs covered

Source: Financials



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**Public Officials Liability Allocations**

**Dept:6 101-242 Insurance**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 101-172 Administration	2.00	0.45%	\$559	\$0	\$559	\$0	\$559
3 101-191 Accounting	5.00	1.14%	1,397	0	1,397	0	1,397
7 101-253 Treasurer	5.62	1.28%	1,570	0	1,570	11	1,581
9 101-265 Building & Grounds	4.22	0.96%	1,179	0	1,179	8	1,187
10 101-101 Board of Commissioners	7.00	1.59%	1,956	0	1,956	13	1,969
11 101-215 Clerk	8.43	1.92%	2,355	0	2,355	16	2,371
15 101-257 Equalization	1.00	0.23%	279	0	279	2	281
17 101-283 Circuit Court	5.00	1.14%	1,397	0	1,397	10	1,407
18 101-286 District Court	18.02	4.09%	5,035	0	5,035	34	5,069
19 101-294 Probate Court	8.00	1.82%	2,235	0	2,235	15	2,250
23 101-296 Prosecuting Attorney	13.00	2.95%	3,632	0	3,632	25	3,657
25 101-301 Sheriff Administration	33.42	7.59%	9,338	0	9,338	64	9,401
27 101-351 Jail	29.76	6.76%	8,315	0	8,315	57	8,372
28 101-442 Drain Commissioner	3.51	0.80%	981	0	981	7	987
31 101-710 MSU Extension	1.00	0.23%	279	0	279	2	281
32 101-711 Register of Deeds	5.00	1.14%	1,397	0	1,397	10	1,407
38 207/208 Parks & Rec	3.67	0.83%	1,025	0	1,025	7	1,032
40 215 Friend of the Court	17.57	3.99%	4,909	0	4,909	34	4,943
43 221 Health Department	37.05	8.42%	10,352	0	10,352	71	10,423
44 222 Comm. Mental Health	148.58	33.76%	41,514	0	41,514	283	41,797
45 223 Personal Care-Aide / Senior Activi	19.75	4.49%	5,518	0	5,518	38	5,556
46 225 Animal Control	4.73	1.07%	1,322	0	1,322	9	1,331
48 232 Specialty Courts	0.44	0.10%	123	0	123	1	124
49 245 Remonumentation Grant	0.37	0.08%	103	0	103	1	104
51 258 Disaster / Emerg Mngmt Fund	0.75	0.17%	210	0	210	1	211
53 261 911 Fund	20.26	4.60%	5,661	0	5,661	39	5,699
59 263 Concealed Pistol Licensing	1.17	0.27%	327	0	327	2	329
63 272 Community Corrections	2.00	0.45%	559	0	559	4	563
64 273 Juvenile Grant Fund	0.38	0.09%	106	0	106	1	107
73 275-331 Marine Law Enforce	0.10	0.02%	28	0	28	0	28
79 277 Police Svc Contracts	19.07	4.33%	5,328	0	5,328	36	5,365
91 292 Child Care	7.51	1.71%	2,098	0	2,098	14	2,113
92 293 Veterans Relief	4.00	0.91%	1,118	0	1,118	8	1,125
95 298-634 Community Collaborative	0.73	0.17%	204	0	204	1	205
105 532 Foreclosure	2.00	0.45%	559	0	559	4	563

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**Public Officials Liability Allocations**

**Dept:6 101-242 Insurance**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<b>Subtotal</b>	440.11	100.00%	122,969	0	122,969	826	123,795
Direct Bills					0		0
<b>Total</b>					<b>\$122,969</b>		<b>\$123,795</b>

Basis Units: Number of FTE's by Department  
Source: County Payroll Records

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**County Complex Property Allocations**

Dept:6 101-242 Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 101-172 Administration	1,104	1.93%	\$502	\$0	\$502	\$0	\$502
3 101-191 Accounting	1,161	2.03%	527	0	527	0	527
4 101-228 Info Tech	426	0.74%	194	0	194	0	194
7 101-253 Treasurer	2,173	3.79%	987	0	987	7	994
9 101-265 Building & Grounds	700	1.22%	318	0	318	2	320
10 101-101 Board of Commissioners	2,317	4.04%	1,053	0	1,053	7	1,060
11 101-215 Clerk	4,092	7.14%	1,859	0	1,859	13	1,872
15 101-257 Equalization	1,345	2.35%	611	0	611	4	615
17 101-283 Circuit Court	13,240	23.10%	6,015	0	6,015	42	6,057
18 101-286 District Court	8,395	14.65%	3,814	0	3,814	27	3,841
22 101-295 Adult Probation	1,689	2.95%	767	0	767	5	773
23 101-296 Prosecuting Attorney	4,435	7.74%	2,015	0	2,015	14	2,029
27 101-351 Jail	5,284	9.22%	2,400	0	2,400	17	2,417
28 101-442 Drain Commissioner	1,262	2.20%	573	0	573	4	577
40 215 Friend of the Court	6,145	10.72%	2,792	0	2,792	20	2,811
63 272 Community Corrections	750	1.31%	341	0	341	2	343
91 292 Child Care	510	0.89%	232	0	232	2	233
122 All Other	2,282	3.98%	1,037	0	1,037	7	1,044
<b>Subtotal</b>	<b>57,310</b>	<b>100.00%</b>	<b>26,035</b>	<b>0</b>	<b>26,035</b>	<b>175</b>	<b>26,210</b>
Direct Bills					0		0
<b>Total</b>					<b>\$26,035</b>		<b>\$26,210</b>

Basis Units: Assigned Square Footage by Department

Source: Buildings & Grounds Department

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**Annex Property Allocations**

**Dept:6 101-242 Insurance**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
32 101-711 Register of Deeds	2,532	43.30%	\$984	\$0	\$984	\$7	\$991
45 223 Personal Care-Aide / Senior Activit	1,560	26.68%	606	0	606	4	610
92 293 Veterans Relief	1,179	20.16%	458	0	458	3	461
122 All Other	577	9.87%	224	0	224	2	226
<b>Subtotal</b>	<b>5,848</b>	<b>100.00%</b>	<b>2,272</b>	<b>0</b>	<b>2,272</b>	<b>15</b>	<b>2,288</b>
Direct Bills					0		0
<b>Total</b>					<b>\$2,272</b>		<b>\$2,288</b>

Basis Units: Assigned Square Footage by Department  
Source: Buildings & Grounds Department

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**Jail Property Allocations**

**Dept:6 101-242 Insurance**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
25 101-301 Sheriff Administration	7,000	17.54%	\$2,552	\$0	\$2,552	\$17	\$2,569
27 101-351 Jail	32,900	82.46%	11,995	0	11,995	81	12,076
<b>Subtotal</b>	39,900	100.00%	14,547	0	14,547	98	14,645
Direct Bills					0		0
<b>Total</b>					<b>\$14,547</b>		<b>\$14,645</b>

Basis Units: Assigned Square Footage by Department  
Source: Buildings & Grounds Department

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**Health Building Property Allocations**

**Dept:6 101-242 Insurance**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
9 101-265 Building & Grounds	2,916	12.06%	\$1,021	\$0	\$1,021	\$7	\$1,028
31 101-710 MSU Extension	3,404	14.08%	1,192	0	1,192	8	1,200
43 221 Health Department	17,668	73.07%	6,185	0	6,185	42	6,226
122 All Other	192	0.79%	67	0	67	0	68
<b>Subtotal</b>	24,180	100.00%	8,465	0	8,465	57	8,521
Direct Bills					0		0
<b>Total</b>					<b>\$8,465</b>		<b>\$8,521</b>

Basis Units: Assigned Square Footage by Department

Source: Buildings & Grounds Department

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**Storage Building Allocations**

Dept:6 101-242 Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
10 101-101 Board of Commissioners	224	11.58%	\$87	\$0	\$87	\$1	\$88
17 101-283 Circuit Court	243	12.56%	95	0	95	1	95
18 101-286 District Court	952	49.20%	370	0	370	2	373
23 101-296 Prosecuting Attorney	516	26.67%	201	0	201	1	202
<b>Subtotal</b>	1,935	100.00%	753	0	753	5	758
Direct Bills					0		0
<b>Total</b>					<b>\$753</b>		<b>\$758</b>

Basis Units: Assigned Square Footage by Department  
Source: Buildings & Grounds Department

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**Historic Courthouse Property Allocations**

**Dept:6 101-242 Insurance**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
122 All Other	6,990	100.00%	\$3,242	\$0	\$3,242	\$22	\$3,264
<b>Subtotal</b>	6,990	100.00%	3,242	0	3,242	22	3,264
Direct Bills					0		0
<b>Total</b>					<b>\$3,242</b>		<b>\$3,264</b>

Basis Units: Assigned Square Footage by Department  
Source: Buildings & Grounds Department



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**Miscellaneous Buildings Allocations**

Dept:6 101-242 Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
38 207/208 Parks & Rec	1,394,853	7.26%	\$1,703	\$0	\$1,703	\$11	\$1,714
44 222 Comm. Mental Health	7,748,880	40.34%	9,461	0	9,461	64	9,524
46 225 Animal Control	329,374	1.71%	402	0	402	3	405
53 261 911 Fund	5,076,479	26.43%	6,198	0	6,198	42	6,240
121 FIA Space	3,844,312	20.02%	4,694	0	4,694	32	4,725
122 All Other	812,682	4.23%	992	0	992	7	999
<b>Subtotal</b>	19,206,580	100.00%	23,450	0	23,450	158	23,607
Direct Bills					0		0
<b>Total</b>					<b>\$23,450</b>		<b>\$23,607</b>

Basis Units: Dollar Value of Premium  
Source: Policy Premium Analysis

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**Additional Insurance Allocations**

**Dept:6 101-242 Insurance**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
9 101-265 Building & Grounds	3,560.85	100.00%	\$3,605	\$0	\$3,605	\$24	\$3,630
<b>Subtotal</b>	3,560.85	100.00%	3,605	0	3,605	24	3,630
Direct Bills					0		0
<b>Total</b>					<b>\$3,605</b>		<b>\$3,630</b>
Basis Units: \$ Costs							
Source: Invoices							

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**Allocation Summary**

**Dept:6 101-242 Insurance**

Department	General Liability	Vehicle Insurance	Law Enforcement Coverage	Public Officials Liability	County Complex Property	Annex Property	Jail Property	Health Building Property	Storage Building	Historic Courthouse Property
2 101-172 Administration	\$139	\$2,751	\$0	\$559	\$502	\$0	\$0	\$0	\$0	\$0
3 101-191 Accounting	184	0	0	1,397	527	0	0	0	0	0
4 101-228 Info Tech	188	0	0	0	194	0	0	0	0	0
5 101-239 Professional Services	60	0	0	0	0	0	0	0	0	0
6 101-242 Insurance	247	0	0	0	0	0	0	0	0	0
7 101-253 Treasurer	159	0	0	1,581	994	0	0	0	0	0
8 101-267 Utilities (Building Ops)	182	0	0	0	0	0	0	0	0	0
9 101-265 Building & Grounds	360	5,079	0	1,187	320	0	0	1,028	0	0
10 101-101 Board of Commissioners	141	0	0	1,969	1,060	0	0	0	88	0
11 101-215 Clerk	277	0	0	2,371	1,872	0	0	0	0	0
13 101-237 LDC Development	5	0	0	0	0	0	0	0	0	0
14 101-241 Memberships & Dues	6	0	0	0	0	0	0	0	0	0
15 101-257 Equalization	104	0	0	281	615	0	0	0	0	0
16 101-262 Elections	82	0	0	0	0	0	0	0	0	0
17 101-283 Circuit Court	617	0	0	1,407	6,057	0	0	0	95	0
18 101-286 District Court	699	0	0	5,069	3,841	0	0	0	373	0
19 101-294 Probate Court	0	4,617	0	2,250	0	0	0	0	0	0
20 101-297 Jury Board	2	0	0	0	0	0	0	0	0	0
21 101-299 Indigent Counsel	65	0	0	0	0	0	0	0	0	0
22 101-295 Adult Probation	2	0	0	0	773	0	0	0	0	0
23 101-296 Prosecuting Attorney	564	923	0	3,657	2,029	0	0	0	202	0
25 101-301 Sheriff Administration	1,358	40,628	80,159	9,401	0	0	2,569	0	0	0
26 101-320 Crime Justice Training	2	0	0	0	0	0	0	0	0	0
27 101-351 Jail	1,421	0	78,845	8,372	2,417	0	12,076	0	0	0
28 101-442 Drain Commissioner	117	923	0	987	577	0	0	0	0	0
29 101-445 Drain-at-large	140	0	0	0	0	0	0	0	0	0
30 101-648 Medical Examiner	44	0	0	0	0	0	0	0	0	0
31 101-710 MSU Extension	66	923	0	281	0	0	0	1,200	0	0
32 101-711 Register of Deeds	124	0	0	1,407	0	991	0	0	0	0
33 101-990-999-201 Co Bridge Fund	140	0	0	0	0	0	0	0	0	0
34 102 Budget Stabilization	32	0	0	0	0	0	0	0	0	0
35 146 Local Reserve Fund	10	0	0	0	0	0	0	0	0	0
36 149 Rental Property	4	0	0	0	0	0	0	0	0	0
38 207/208 Parks & Rec	88	923	0	1,032	0	0	0	0	0	0
39 214 Polly Ann Trail	26	0	0	0	0	0	0	0	0	0
40 215 Friend of the Court	623	2,770	0	4,943	2,811	0	0	0	0	0
42 216 Marriage Counseling	(0)	0	0	0	0	0	0	0	0	0
43 221 Health Department	1,616	4,155	0	10,423	0	0	0	6,226	0	0
44 222 Comm. Mental Health	12,296	25,854	0	41,797	0	0	0	0	0	0
45 223 Personal Care-Aide / Senior Activi	553	5,540	0	5,556	0	610	0	0	0	0
46 225 Animal Control	146	2,770	0	1,331	0	0	0	0	0	0

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**Allocation Summary**

**Dept:6 101-242 Insurance**

Department	General Liability	Vehicle Insurance	Law Enforcement Coverage	Public Officials Liability	County Complex Property	Annex Property	Jail Property	Health Building Property	Storage Building	Historic Courthouse Property
47 226 Rubbish / Recycling	\$6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
48 232 Specialty Courts	25	0	0	124	0	0	0	0	0	0
49 245 Remonumentation Grant	28	0	0	104	0	0	0	0	0	0
50 256 ROD Automation	25	0	0	0	0	0	0	0	0	0
51 258 Disaster / Emerg Mngmt Fund	35	0	0	211	0	0	0	0	0	0
52 260 Indigent Defense	201	0	0	0	0	0	0	0	0	0
53 261 911 Fund	904	0	0	5,699	0	0	0	0	0	0
55 262-267 Forfeiture - Building Ops	28	0	0	0	0	0	0	0	0	0
57 262-301 Forfeiture - Sheriff	6	0	0	0	0	0	0	0	0	0
59 263 Concealed Pistol Licensing	27	0	0	329	0	0	0	0	0	0
60 265-309 Anti-Drug (TNU) Coord	23	0	0	0	0	0	0	0	0	0
61 265-321 Anti-Drug (TNU) Operations	14	0	0	0	0	0	0	0	0	0
62 269 Law Library	5	0	0	0	0	0	0	0	0	0
63 272 Community Corrections	169	0	0	563	343	0	0	0	0	0
64 273 Juvenile Grant Fund	11	0	0	107	0	0	0	0	0	0
65 274 Community Development	6	0	0	0	0	0	0	0	0	0
66 275-298 Victim's Rights	0	0	0	0	0	0	0	0	0	0
72 275-330 Liquor Law Enforce	7	0	0	0	0	0	0	0	0	0
73 275-331 Marine Law Enforce	4	923	289	28	0	0	0	0	0	0
74 275-333 K-9 Unit	0	0	0	0	0	0	0	0	0	0
75 275-335 Dive Team	1	0	0	0	0	0	0	0	0	0
77 275-362 Training	5	0	0	0	0	0	0	0	0	0
78 276 Senior Millage	3	0	0	0	0	0	0	0	0	0
79 277 Police Svc Contracts	898	0	53,563	5,365	0	0	0	0	0	0
82 278-307 Motorcycle Safety	4	0	0	0	0	0	0	0	0	0
85 278-315 Traffic / Safety Rd Ptrl	42	0	2,670	0	0	0	0	0	0	0
86 278-351 Jail / Corrections	61	0	2,986	0	0	0	0	0	0	0
87 281 American Rescue Plan	51	0	0	0	0	0	0	0	0	0
91 292 Child Care	423	0	0	2,113	233	0	0	0	0	0
92 293 Veterans Relief	183	2,770	0	1,125	0	461	0	0	0	0
94 296 Soil & Sed Special Projects	26	0	0	0	0	0	0	0	0	0
95 298-634 Community Collaborative	10	0	0	205	0	0	0	0	0	0
96 298-673 Senior Coalition	2	0	0	0	0	0	0	0	0	0
97 298-632 Suicide Prev Program	2	0	0	0	0	0	0	0	0	0
98 299 Lapeer Comm Collaborat	8	0	0	0	0	0	0	0	0	0
102 471 - 489 Drain Construct Funds	653	0	0	0	0	0	0	0	0	0
105 532 Foreclosure	0	0	0	563	0	0	0	0	0	0
106 571 Telecom Fund	4	0	0	0	0	0	0	0	0	0
109 631 Bldg & Grnds - Equipment	391	0	0	0	0	0	0	0	0	0
111 649 CMH Equipment	29	0	0	0	0	0	0	0	0	0
112 676 Unemployment Insurance	2	0	0	0	0	0	0	0	0	0

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**Allocation Summary**

**Dept:6 101-242 Insurance**

Department	General Liability	Vehicle Insurance	Law Enforcement Coverage	Public Officials Liability	County Complex Property	Annex Property	Jail Property	Health Building Property	Storage Building	Historic Courthouse Property
113 677 Worker's Comp Fund	\$135	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
114 678 Health Insurance	2,283	0	0	0	0	0	0	0	0	0
115 731 Retirement System	1,433	0	0	0	0	0	0	0	0	0
116 736 Public Emp Health Care	203	0	0	0	0	0	0	0	0	0
118 801 Drain Fund	905	0	0	0	0	0	0	0	0	0
121 FIA Space	0	0	0	0	0	0	0	0	0	0
122 All Other	0	0	0	0	1,044	226	0	68	0	3,264
<b>Total</b>	<b>\$32,174</b>	<b>\$101,552</b>	<b>\$218,512</b>	<b>\$123,795</b>	<b>\$26,210</b>	<b>\$2,288</b>	<b>\$14,645</b>	<b>\$8,521</b>	<b>\$758</b>	<b>\$3,264</b>

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**Allocation Summary**

**Dept:6 101-242 Insurance**

<b>Department</b>	<b>Miscellaneous Buildings</b>	<b>Additional Insurance</b>	<b>Total</b>
2 101-172 Administration	\$0	\$0	\$3,950
3 101-191 Accounting	0	0	2,109
4 101-228 Info Tech	0	0	381
5 101-239 Professional Services	0	0	60
6 101-242 Insurance	0	0	247
7 101-253 Treasurer	0	0	2,734
8 101-267 Utilities (Building Ops)	0	0	182
9 101-265 Building & Grounds	0	3,630	11,604
10 101-101 Board of Commissioners	0	0	3,257
11 101-215 Clerk	0	0	4,521
13 101-237 LDC Development	0	0	5
14 101-241 Memberships & Dues	0	0	6
15 101-257 Equalization	0	0	1,001
16 101-262 Elections	0	0	82
17 101-283 Circuit Court	0	0	8,176
18 101-286 District Court	0	0	9,982
19 101-294 Probate Court	0	0	6,867
20 101-297 Jury Board	0	0	2
21 101-299 Indigent Counsel	0	0	65
22 101-295 Adult Probation	0	0	774
23 101-296 Prosecuting Attorney	0	0	7,375
25 101-301 Sheriff Administration	0	0	134,116
26 101-320 Crime Justice Training	0	0	2
27 101-351 Jail	0	0	103,132
28 101-442 Drain Commissioner	0	0	2,605
29 101-445 Drain-at-large	0	0	140
30 101-648 Medical Examiner	0	0	44
31 101-710 MSU Extension	0	0	2,470
32 101-711 Register of Deeds	0	0	2,521
33 101-990-999-201 Co Bridge Fund	0	0	140
34 102 Budget Stabilization	0	0	32
35 146 Local Reserve Fund	0	0	10
36 149 Rental Property	0	0	4
38 207/208 Parks & Rec	1,714	0	3,758
39 214 Polly Ann Trail	0	0	26
40 215 Friend of the Court	0	0	11,147
42 216 Marriage Counseling	0	0	(0)
43 221 Health Department	0	0	22,420
44 222 Comm. Mental Health	9,524	0	89,472
45 223 Personal Care-Aide / Senior Activi	0	0	12,260
46 225 Animal Control	405	0	4,652

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**Allocation Summary**

Dept:6 101-242 Insurance

Department	Miscellaneous Buildings	Additional Insurance	Total
47 226 Rubbish / Recycling	\$0	\$0	\$6
48 232 Specialty Courts	0	0	149
49 245 Remonumentation Grant	0	0	132
50 256 ROD Automation	0	0	25
51 258 Disaster / Emerg Mngmt Fund	0	0	246
52 260 Indigent Defense	0	0	201
53 261 911 Fund	6,240	0	12,843
55 262-267 Forfeiture - Building Ops	0	0	28
57 262-301 Forfeiture - Sheriff	0	0	6
59 263 Concealed Pistol Licensing	0	0	357
60 265-309 Anti-Drug (TNU) Coord	0	0	23
61 265-321 Anti-Drug (TNU) Operations	0	0	14
62 269 Law Library	0	0	5
63 272 Community Corrections	0	0	1,074
64 273 Juvenile Grant Fund	0	0	118
65 274 Community Development	0	0	6
66 275-298 Victim's Rights	0	0	0
72 275-330 Liquor Law Enforce	0	0	7
73 275-331 Marine Law Enforce	0	0	1,244
74 275-333 K-9 Unit	0	0	0
75 275-335 Dive Team	0	0	1
77 275-362 Training	0	0	5
78 276 Senior Millage	0	0	3
79 277 Police Svc Contracts	0	0	59,825
82 278-307 Motorcycle Safety	0	0	4
85 278-315 Traffic / Safety Rd Ptrl	0	0	2,713
86 278-351 Jail / Corrections	0	0	3,047
87 281 American Rescue Plan	0	0	51
91 292 Child Care	0	0	2,769
92 293 Veterans Relief	0	0	4,540
94 296 Soil & Sed Special Projects	0	0	26
95 298-634 Community Collaborative	0	0	216
96 298-673 Senior Coalition	0	0	2
97 298-632 Suicide Prev Program	0	0	2
98 299 Lapeer Comm Collaborat	0	0	8
102 471 - 489 Drain Construct Funds	0	0	653
105 532 Foreclosure	0	0	563
106 571 Telecom Fund	0	0	4
109 631 Bldg & Grnds - Equipment	0	0	391
111 649 CMH Equipment	0	0	29
112 676 Unemployment Insurance	0	0	2

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**Allocation Summary**

**Dept:6 101-242 Insurance**

Department	Miscellaneous Buildings	Additional Insurance	Total
113 677 Worker's Comp Fund	\$0	\$0	\$135
114 678 Health Insurance	0	0	2,283
115 731 Retirement System	0	0	1,433
116 736 Public Emp Health Care	0	0	203
118 801 Drain Fund	0	0	905
121 FIA Space	4,725	0	4,725
122 All Other	999	0	5,600
<b>Total</b>	<u>\$23,607</u>	<u>\$3,630</u>	<u>\$558,955</u>



**Treasurer 101-253****Nature and Extent of Service**

The County Treasurer is an elected position responsible under the Michigan Constitution for the collection of all county revenues, investment of excess funds, and settlement of taxes between the various taxing units in the County. The Treasurer also processes all the accounts payable checks the County issues. The Treasurer is responsible for the collection of delinquent taxes and sale of forfeiture properties.

In addition to costs reported in 101-253 Treasurer, some salary and benefit costs are reported directly in fund 532 Foreclosure. These costs are included for allocation, and a direct billing credit is applied.

For plan purposes the costs of the Treasurer's office is separated into the following operating functions. A description of the functions and the allocation of the costs for each function follows:

- **Cash Accounting** – The process of receipting revenues from all of the departments in the County is identified in this function. Centralizing the collection of revenues in an individual office provides for better control and accounting and lowers the cost of proper internal cash control. These costs are allocated to all benefitting departments based on the number of transactions posted to the general ledger.
- **Accounts Payable Processing** – The Treasurer's office processes all outgoing checks for the County. The cost for this service is identified in this function and are allocated to the benefitting departments based on the number of accounts payable (expenditures, excluding payroll) transactions posted to the general ledger.
- **Phones** - The Treasurer's office provides phone support for the County. The cost of this service has been identified and has been allocated based on the number of phone lines by department.
- **Equalization / GIS** - Costs identified to time spent on Equalization and GIS are allocated directly to Equalization.

**Treasurer 101-253**  
**Nature and Extent of Service**  
**Continued**

- **General Government** - The balance of the Treasurer's activities including delinquent taxes, forfeitures, dog license, and all other functions are considered general government under the federal guideline and are not allocated in this plan.

The plan is designed to allocate other central service departments' costs to the various departments including this department. These costs are designated as first and second allocations and are added to the expenses of the department for further allocation to benefitting departments.

Any direct charges made within the County's accounting system are adjusted through direct billing credits.

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**A. Department Costs**

Dept:7 101-253 Treasurer

Description		Amount	General Admin	Cash Accounting	Accounts Payable	Phones	EQ / GIS	General Government
Personnel Costs								
Salaries	S1	299,585	136,461	81,667	7,430	8,358	16,477	49,192
Salary % Split			45.55%	27.26%	2.48%	2.79%	5.50%	16.42%
Fringes	S	159,174	72,504	43,391	3,948	4,441	8,755	26,136
Subtotal - Personnel Costs		458,759	208,965	125,058	11,377	12,799	25,232	75,328
Services & Supplies Cost								
728-000 Postage	S	301	137	82	7	8	17	49
729-000 Printing and Binding	S	850	387	232	21	24	47	139
730-000 Office Supplies	S	1,817	828	495	45	51	100	298
Subtotal - Services & Supplies		2,967	1,352	809	74	83	163	487
<b>Department Cost Total</b>		461,726	210,316	125,866	11,451	12,882	25,395	75,815
Adjustments to Cost								
Subtotal - Adjustments		0	0	0	0	0	0	0
<b>Total Costs After Adjustments</b>		461,726	210,316	125,866	11,451	12,882	25,395	75,815
General Admin Distribution			(210,316)	105,293	9,579	10,777	21,244	63,423
<b>Grand Total</b>		<b>\$461,726</b>		<b>\$231,160</b>	<b>\$21,030</b>	<b>\$23,659</b>	<b>\$46,639</b>	<b>\$139,239</b>
							not allocated	

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**B. Incoming Costs - (Default Spread Salary%)**

**Dept:7 101-253 Treasurer**

Department	First Incoming	Second Incoming	Cash Accounting	Accounts Payable	Phones	EQ / GIS	General Government
1 County Complex	\$8,610	\$31	\$4,326	\$394	\$443	\$873	\$2,606
Subtotal - Building Depreciation	8,610	31	4,326	394	443	873	2,606
2 Administration	3,986	353	2,172	198	222	438	1,308
Subtotal - 101-172 Administration	3,986	353	2,172	198	222	438	1,308
3 General Accounting	7,766	708	4,242	386	434	856	2,555
3 Accounts Payable	79	7	43	4	4	9	26
3 Payroll	859	77	468	43	48	95	282
3 Termination Payoff	798	25	412	37	42	83	248
Subtotal - 101-191 Accounting	9,502	817	5,166	470	529	1,042	3,112
4 Network Support	10,236	198	5,223	475	535	1,054	3,146
Subtotal - 101-228 Info Tech	10,236	198	5,223	475	535	1,054	3,146
5 Accounting Serv	3,113	154	1,635	149	167	330	985
5 Corporation Council	97	5	51	5	5	10	31
5 Labor Relations	257	12	134	12	14	27	81
5 Cost Allocation	1,130	80	606	55	62	122	365
5 HR Physicals	0	0	0	0	0	0	0
Subtotal - 101-239 Professional Service	4,597	250	2,427	221	248	490	1,462
6 General Liability	158	1	80	7	8	16	48
6 Public Officials Liability	1,570	11	792	72	81	160	477
6 County Complex Property	987	7	498	45	51	100	300
Subtotal - 101-242 Insurance	2,715	19	1,369	125	140	276	824
7 Cash Accounting	0	8,130	4,070	370	417	821	2,452
7 Accounts Payable	0	21	10	1	1	2	6
7 Phones	0	302	151	14	15	30	91
Subtotal - 101-253 Treasurer	0	8,452	4,231	385	433	854	2,549
8 County Complex	0	7,089	3,549	323	363	716	2,138
Subtotal - 101-267 Utilities (Building Op	0	7,089	3,549	323	363	716	2,138
9 County Complex	0	12,942	6,479	589	663	1,307	3,903

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**B. Incoming Costs - (Default Spread Salary%)**

Dept:7 101-253 Treasurer

Department	First Incoming	Second Incoming	Cash Accounting	Accounts Payable	Phones	EQ / GIS	General Government
9 Phone/Network	\$0	\$(6)	\$(3)	\$(0)	\$(0)	\$(1)	\$(2)
9 Shredding Services	0	157	79	7	8	16	47
Subtotal - 101-265 Building & Grounds	0	13,093	6,555	596	671	1,322	3,948
<b>Total Incoming</b>	39,646	30,301	35,019	3,186	3,584	7,065	21,093
<b>C. Total Allocated</b>		<b>\$531,673</b>	<b>\$266,178</b>	<b>\$24,216</b>	<b>\$27,243</b>	<b>\$53,704</b>	<b>\$160,332</b>
			50.06%	4.55%	5.12%	10.10%	30.16%

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**Cash Accounting Allocations**

**Dept:7 101-253 Treasurer**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 101-172 Administration	707	1.12%	\$2,822	\$0	\$2,822	\$0	\$2,822
3 101-191 Accounting	1,259	2.00%	5,025	0	5,025	0	5,025
4 101-228 Info Tech	497	0.79%	1,984	0	1,984	0	1,984
5 101-239 Professional Services	984	1.56%	3,927	0	3,927	0	3,927
6 101-242 Insurance	741	1.18%	2,957	0	2,957	0	2,957
7 101-253 Treasurer	2,037	3.24%	8,130	0	8,130	0	8,130
8 101-267 Utilities (Building Ops)	544	0.86%	2,171	0	2,171	146	2,317
9 101-265 Building & Grounds	1,326	2.11%	5,292	0	5,292	355	5,647
10 101-101 Board of Commissioners	187	0.30%	746	0	746	50	796
11 101-215 Clerk	3,037	4.83%	12,121	0	12,121	813	12,934
12 101-229 Geo Info Systems	2	0.00%	8	0	8	1	9
13 101-237 LDC Development	1	0.00%	4	0	4	0	4
14 101-241 Memberships & Dues	1	0.00%	4	0	4	0	4
15 101-257 Equalization	184	0.29%	734	0	734	49	784
16 101-262 Elections	227	0.36%	906	0	906	61	967
17 101-283 Circuit Court	1,386	2.20%	5,531	0	5,531	371	5,903
18 101-286 District Court	692	1.10%	2,762	0	2,762	185	2,947
19 101-294 Probate Court	4	0.01%	16	0	16	1	17
20 101-297 Jury Board	28	0.04%	112	0	112	7	119
21 101-299 Indigent Counsel	817	1.30%	3,261	0	3,261	219	3,479
22 101-295 Adult Probation	52	0.08%	208	0	208	14	221
23 101-296 Prosecuting Attorney	763	1.21%	3,045	0	3,045	204	3,249
25 101-301 Sheriff Administration	1,728	2.75%	6,896	0	6,896	463	7,359
26 101-320 Crime Justice Training	4	0.01%	16	0	16	1	17
27 101-351 Jail	852	1.35%	3,400	0	3,400	228	3,628
28 101-442 Drain Commissioner	279	0.44%	1,113	0	1,113	75	1,188
29 101-445 Drain-at-large	3	0.00%	12	0	12	1	13
30 101-648 Medical Examiner	5	0.01%	20	0	20	1	21
31 101-710 MSU Extension	195	0.31%	778	0	778	52	830
32 101-711 Register of Deeds	1,599	2.54%	6,382	0	6,382	428	6,810
34 102 Budget Stabilization	51	0.08%	204	0	204	14	217
35 146 Local Reserve Fund	50	0.08%	200	0	200	13	213
36 149 Rental Property	100	0.16%	399	0	399	27	426
37 201 Road Commission	250	0.40%	998	0	998	67	1,065
38 207/208 Parks & Rec	537	0.85%	2,143	0	2,143	144	2,287
39 214 Polly Ann Trail	13	0.02%	52	0	52	3	55
40 215 Friend of the Court	1,172	1.86%	4,677	0	4,677	314	4,991
42 216 Marriage Counseling	192	0.31%	766	0	766	51	818
43 221 Health Department	4,087	6.50%	16,311	0	16,311	1,094	17,405
44 222 Comm. Mental Health	8,208	13.05%	32,758	0	32,758	2,197	34,955
45 223 Personal Care-Aide / Senior Activi	1,324	2.11%	5,284	0	5,284	354	5,638
46 225 Animal Control	1,033	1.64%	4,123	0	4,123	277	4,399

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**Cash Accounting Allocations**

**Dept:7 101-253 Treasurer**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
47 226 Rubbish / Recycling	15	0.02%	\$60	\$0	\$60	\$4	\$64
48 232 Specialty Courts	258	0.41%	1,030	0	1,030	69	1,099
49 245 Remonumentation Grant	115	0.18%	459	0	459	31	490
50 256 ROD Automation	318	0.51%	1,269	0	1,269	85	1,354
51 258 Disaster / Emerg Mngmt Fund	181	0.29%	722	0	722	48	771
52 260 Indigent Defense	970	1.54%	3,871	0	3,871	260	4,131
53 261 911 Fund	880	1.40%	3,512	0	3,512	236	3,748
54 262-296 Forfeiture - Prosecutor	14	0.02%	56	0	56	4	60
55 262-267 Forfeiture - Building Ops	14	0.02%	56	0	56	4	60
56 262-298 Forfeiture - Victims Rights	13	0.02%	52	0	52	3	55
57 262-301 Forfeiture - Sheriff	47	0.07%	188	0	188	13	200
58 262-334 Sheriff Forfeit	13	0.02%	52	0	52	3	55
59 263 Concealed Pistol Licensing	410	0.65%	1,636	0	1,636	110	1,746
60 265-309 Anti-Drug (TNU) Coord	70	0.11%	279	0	279	19	298
61 265-321 Anti-Drug (TNU) Operations	72	0.11%	287	0	287	19	307
62 269 Law Library	50	0.08%	200	0	200	13	213
63 272 Community Corrections	1,356	2.16%	5,412	0	5,412	363	5,775
64 273 Juvenile Grant Fund	103	0.16%	411	0	411	28	439
65 274 Community Development	26	0.04%	104	0	104	7	111
66 275-298 Victim's Rights	4	0.01%	16	0	16	1	17
67 275-301 Sheriff	13	0.02%	52	0	52	3	55
68 275-309 Region Anti-Drug Coord	12	0.02%	48	0	48	3	51
70 275-317 Mounted Division	12	0.02%	48	0	48	3	51
71 275-323 SERT	13	0.02%	52	0	52	3	55
72 275-330 Liquor Law Enforce	30	0.05%	120	0	120	8	128
73 275-331 Marine Law Enforce	112	0.18%	447	0	447	30	477
74 275-333 K-9 Unit	16	0.03%	64	0	64	4	68
75 275-335 Dive Team	24	0.04%	96	0	96	6	102
76 275-351 Jail/Feeding Prisoners	14	0.02%	56	0	56	4	60
77 275-362 Training	51	0.08%	204	0	204	14	217
78 276 Senior Millage	114	0.18%	455	0	455	31	485
79 277 Police Svc Contracts	2,828	4.50%	11,286	0	11,286	757	12,044
80 278-302 Safe & Sober-Step Grant	13	0.02%	52	0	52	3	55
81 278-304 D.A.R.E. Grant	12	0.02%	48	0	48	3	51
82 278-307 Motorcycle Safety	30	0.05%	120	0	120	8	128
83 278-309 Anti-Drug (RAD/TNU) Coord	12	0.02%	48	0	48	3	51
84 278-313 Seatbelt Enforce Grant	2	0.00%	8	0	8	1	9
85 278-315 Traffic / Safety Rd Ptrl	194	0.31%	774	0	774	52	826
86 278-351 Jail / Corrections	400	0.64%	1,596	0	1,596	107	1,703
87 281 American Rescue Plan	175	0.28%	698	0	698	47	745
89 284 Opioid Settlement	1	0.00%	4	0	4	0	4
90 291 MCF Operations	182	0.29%	726	0	726	49	775

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**Cash Accounting Allocations**

Dept:7 101-253 Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
91 292 Child Care	1,366	2.17%	\$5,452	\$0	\$5,452	\$366	\$5,817
92 293 Veterans Relief	543	0.86%	2,167	0	2,167	145	2,312
94 296 Soil & Sed Special Projects	291	0.46%	1,161	0	1,161	78	1,239
95 298-634 Community Collaborative	110	0.17%	439	0	439	29	468
96 298-673 Senior Coalition	12	0.02%	48	0	48	3	51
97 298-632 Suicide Prev Program	16	0.03%	64	0	64	4	68
98 299 Lapeer Comm Collaborat	2	0.00%	8	0	8	1	9
101 470 Old Courthouse Restoration	82	0.13%	327	0	327	22	349
102 471 - 489 Drain Construct Funds	125	0.20%	499	0	499	33	532
103 482 911 Construction	38	0.06%	152	0	152	10	162
104 516 Delinquent Tax Fund	797	1.27%	3,181	0	3,181	213	3,394
105 532 Foreclosure	1,250	1.99%	4,989	(111,170)	(106,181)	335	(105,847)
106 571 Telecom Fund	41	0.07%	164	0	164	11	175
107 601 Revolving Drain Fund	131	0.21%	523	0	523	35	558
108 617 Treasurer Office Admin	12	0.02%	48	0	48	3	51
109 631 Bldg & Grnds - Equipment	1,207	1.92%	4,817	0	4,817	323	5,140
110 639 Drain Equipment	127	0.20%	507	0	507	34	541
111 649 CMH Equipment	46	0.07%	184	0	184	12	196
112 676 Unemployment Insurance	458	0.73%	1,828	0	1,828	123	1,950
113 677 Worker's Comp Fund	490	0.78%	1,956	0	1,956	131	2,087
114 678 Health Insurance	6,173	9.81%	24,636	0	24,636	1,652	26,289
115 731 Retirement System	1,674	2.66%	6,681	0	6,681	448	7,129
116 736 Public Emp Health Care	736	1.17%	2,937	0	2,937	197	3,134
118 801 Drain Fund	417	0.66%	1,664	0	1,664	112	1,776
119 851 Drain Fund	3	0.00%	12	0	12	1	13
122 All Other	400	0.64%	1,596	0	1,596	107	1,703
<b>Subtotal</b>	<b>62,894</b>	<b>100.00%</b>	<b>251,008</b>	<b>(111,170)</b>	<b>139,839</b>	<b>15,170</b>	<b>155,008</b>
Direct Bills					111,170		111,170
<b>Total</b>					<b>\$251,008</b>		<b>\$266,178</b>

Basis Units: Number of revenue and expense transactions by Department  
Source: General Ledger Detail



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**Accounts Payable Allocations**

Dept:7 101-253 Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 101-172 Administration	82	0.49%	\$112	\$0	\$112	\$0	\$112
3 101-191 Accounting	47	0.28%	64	0	64	0	64
4 101-228 Info Tech	65	0.39%	89	0	89	0	89
5 101-239 Professional Services	25	0.15%	34	0	34	0	34
6 101-242 Insurance	8	0.05%	11	0	11	0	11
7 101-253 Treasurer	15	0.09%	21	0	21	0	21
8 101-267 Utilities (Building Ops)	308	1.85%	422	0	422	26	448
9 101-265 Building & Grounds	725	4.35%	993	0	993	61	1,054
10 101-101 Board of Commissioners	38	0.23%	52	0	52	3	55
11 101-215 Clerk	149	0.89%	204	0	204	13	217
12 101-229 Geo Info Systems	2	0.01%	3	0	3	0	3
13 101-237 LDC Development	1	0.01%	1	0	1	0	1
14 101-241 Memberships & Dues	1	0.01%	1	0	1	0	1
15 101-257 Equalization	21	0.13%	29	0	29	2	31
16 101-262 Elections	152	0.91%	208	0	208	13	221
17 101-283 Circuit Court	283	1.70%	388	0	388	24	411
18 101-286 District Court	273	1.64%	374	0	374	23	397
19 101-294 Probate Court	3	0.02%	4	0	4	0	4
20 101-297 Jury Board	28	0.17%	38	0	38	2	41
21 101-299 Indigent Counsel	481	2.89%	659	0	659	40	699
22 101-295 Adult Probation	52	0.31%	71	0	71	4	76
23 101-296 Prosecuting Attorney	357	2.14%	489	0	489	30	519
25 101-301 Sheriff Administration	405	2.43%	555	0	555	34	589
26 101-320 Crime Justice Training	2	0.01%	3	0	3	0	3
27 101-351 Jail	503	3.02%	689	0	689	42	731
28 101-442 Drain Commissioner	90	0.54%	123	0	123	8	131
29 101-445 Drain-at-large	3	0.02%	4	0	4	0	4
30 101-648 Medical Examiner	4	0.02%	5	0	5	0	6
31 101-710 MSU Extension	32	0.19%	44	0	44	3	47
32 101-711 Register of Deeds	43	0.26%	59	0	59	4	63
34 102 Budget Stabilization	12	0.07%	16	0	16	1	17
35 146 Local Reserve Fund	12	0.07%	16	0	16	1	17
36 149 Rental Property	61	0.37%	84	0	84	5	89
37 201 Road Commission	49	0.29%	67	0	67	4	71
38 207/208 Parks & Rec	325	1.95%	445	0	445	27	473
39 214 Polly Ann Trail	10	0.06%	14	0	14	1	15
40 215 Friend of the Court	215	1.29%	295	0	295	18	313
42 216 Marriage Counseling	12	0.07%	16	0	16	1	17
43 221 Health Department	1,520	9.12%	2,082	0	2,082	128	2,210
44 222 Comm. Mental Health	3,483	20.90%	4,772	0	4,772	293	5,064
45 223 Personal Care-Aide / Senior Activit	791	4.75%	1,084	0	1,084	66	1,150
46 225 Animal Control	228	1.37%	312	0	312	19	332

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**Accounts Payable Allocations**

Dept:7 101-253 Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
47 226 Rubbish / Recycling	1	0.01%	\$1	\$0	\$1	\$0	\$1
48 232 Specialty Courts	102	0.61%	140	0	140	9	148
49 245 Remonumentation Grant	21	0.13%	29	0	29	2	31
50 256 ROD Automation	69	0.41%	95	0	95	6	100
51 258 Disaster / Emerg Mngmt Fund	32	0.19%	44	0	44	3	47
52 260 Indigent Defense	876	5.26%	1,200	0	1,200	74	1,274
53 261 911 Fund	469	2.81%	643	0	643	39	682
54 262-296 Forfeiture - Prosecutor	12	0.07%	16	0	16	1	17
55 262-267 Forfeiture - Building Ops	14	0.08%	19	0	19	1	20
56 262-298 Forfeiture - Victims Rights	12	0.07%	16	0	16	1	17
57 262-301 Forfeiture - Sheriff	42	0.25%	58	0	58	4	61
58 262-334 Sheriff Forfeit	12	0.07%	16	0	16	1	17
59 263 Concealed Pistol Licensing	51	0.31%	70	0	70	4	74
60 265-309 Anti-Drug (TNU) Coord	58	0.35%	79	0	79	5	84
61 265-321 Anti-Drug (TNU) Operations	60	0.36%	82	0	82	5	87
62 269 Law Library	48	0.29%	66	0	66	4	70
63 272 Community Corrections	208	1.25%	285	0	285	17	302
64 273 Juvenile Grant Fund	45	0.27%	62	0	62	4	65
65 274 Community Development	18	0.11%	25	0	25	2	26
66 275-298 Victim's Rights	3	0.02%	4	0	4	0	4
67 275-301 Sheriff	12	0.07%	16	0	16	1	17
68 275-309 Region Anti-Drug Coord	12	0.07%	16	0	16	1	17
70 275-317 Mounted Division	12	0.07%	16	0	16	1	17
71 275-323 SERT	12	0.07%	16	0	16	1	17
72 275-330 Liquor Law Enforce	24	0.14%	33	0	33	2	35
73 275-331 Marine Law Enforce	18	0.11%	25	0	25	2	26
74 275-333 K-9 Unit	15	0.09%	21	0	21	1	22
75 275-335 Dive Team	24	0.14%	33	0	33	2	35
76 275-351 Jail/Feeding Prisoners	14	0.08%	19	0	19	1	20
77 275-362 Training	49	0.29%	67	0	67	4	71
78 276 Senior Millage	15	0.09%	21	0	21	1	22
79 277 Police Svc Contracts	396	2.38%	542	0	542	33	576
80 278-302 Safe & Sober-Step Grant	11	0.07%	15	0	15	1	16
81 278-304 D.A.R.E. Grant	12	0.07%	16	0	16	1	17
82 278-307 Motorcycle Safety	23	0.14%	32	0	32	2	33
83 278-309 Anti-Drug (RAD/TNU) Coord	12	0.07%	16	0	16	1	17
85 278-315 Traffic / Safety Rd Ptrl	12	0.07%	16	0	16	1	17
86 278-351 Jail / Corrections	89	0.53%	122	0	122	7	129
87 281 American Rescue Plan	151	0.91%	207	0	207	13	220
90 291 MCF Operations	14	0.08%	19	0	19	1	20
91 292 Child Care	333	2.00%	456	0	456	28	484
92 293 Veterans Relief	235	1.41%	322	0	322	20	342

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**Accounts Payable Allocations**

Dept:7 101-253 Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
94 296 Soil & Sed Special Projects	40	0.24%	\$55	\$0	\$55	\$3	\$58
95 298-634 Community Collaborative	20	0.12%	27	0	27	2	29
96 298-673 Senior Coalition	4	0.02%	5	0	5	0	6
97 298-632 Suicide Prev Program	16	0.10%	22	0	22	1	23
98 299 Lapeer Comm Collaborat	1	0.01%	1	0	1	0	1
101 470 Old Courthouse Restoration	11	0.07%	15	0	15	1	16
102 471 - 489 Drain Construct Funds	116	0.70%	159	0	159	10	169
103 482 911 Construction	34	0.20%	47	0	47	3	49
104 516 Delinquent Tax Fund	12	0.07%	16	0	16	1	17
105 532 Foreclosure	117	0.70%	160	0	160	10	170
106 571 Telecom Fund	3	0.02%	4	0	4	0	4
107 601 Revolving Drain Fund	128	0.77%	175	0	175	11	186
108 617 Treasurer Office Admin	12	0.07%	16	0	16	1	17
109 631 Bldg & Grnds - Equipment	892	5.35%	1,222	0	1,222	75	1,297
110 639 Drain Equipment	124	0.74%	170	0	170	10	180
111 649 CMH Equipment	17	0.10%	23	0	23	1	25
112 676 Unemployment Insurance	12	0.07%	16	0	16	1	17
113 677 Worker's Comp Fund	40	0.24%	55	0	55	3	58
114 678 Health Insurance	182	1.09%	249	0	249	15	265
115 731 Retirement System	12	0.07%	16	0	16	1	17
116 736 Public Emp Health Care	12	0.07%	16	0	16	1	17
118 801 Drain Fund	252	1.51%	345	0	345	21	366
122 All Other	48	0.29%	66	0	66	4	70
<b>Subtotal</b>	16,669	100.00%	22,836	0	22,836	1,380	24,216
Direct Bills					0		0
<b>Total</b>					<b>\$22,836</b>		<b>\$24,216</b>

Basis Units: Number of Accounts Payable Transactions  
Source: General Ledger

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**Phones Allocations**

**Dept:7 101-253 Treasurer**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 101-172 Administration	5	1.17%	\$302	\$0	\$302	\$0	\$302
3 101-191 Accounting	6	1.41%	362	0	362	0	362
4 101-228 Info Tech	1	0.23%	60	0	60	0	60
7 101-253 Treasurer	5	1.17%	302	0	302	0	302
9 101-265 Building & Grounds	3	0.70%	181	0	181	11	192
10 101-101 Board of Commissioners	7	1.64%	422	0	422	27	449
11 101-215 Clerk	9	2.11%	543	0	543	34	577
15 101-257 Equalization	2	0.47%	121	0	121	8	128
17 101-283 Circuit Court	13	3.05%	784	0	784	49	833
18 101-286 District Court	22	5.16%	1,327	0	1,327	84	1,410
19 101-294 Probate Court	19	4.46%	1,146	0	1,146	72	1,218
22 101-295 Adult Probation	9	2.11%	543	0	543	34	577
23 101-296 Prosecuting Attorney	16	3.76%	965	0	965	61	1,026
25 101-301 Sheriff Administration	28	6.57%	1,689	0	1,689	106	1,795
28 101-442 Drain Commissioner	4	0.94%	241	0	241	15	256
31 101-710 MSU Extension	10	2.35%	603	0	603	38	641
32 101-711 Register of Deeds	9	2.11%	543	0	543	34	577
40 215 Friend of the Court	24	5.63%	1,447	0	1,447	91	1,538
43 221 Health Department	73	17.14%	4,402	0	4,402	277	4,679
44 222 Comm. Mental Health	139	32.63%	8,382	0	8,382	528	8,910
45 223 Personal Care-Aide / Senior Activi	3	0.70%	181	0	181	11	192
46 225 Animal Control	4	0.94%	241	0	241	15	256
52 260 Indigent Defense	2	0.47%	121	0	121	8	128
63 272 Community Corrections	3	0.70%	181	0	181	11	192
91 292 Child Care	3	0.70%	181	0	181	11	192
92 293 Veterans Relief	5	1.17%	302	0	302	19	321
105 532 Foreclosure	2	0.47%	121	0	121	8	128
<b>Subtotal</b>	<b>426</b>	<b>100.00%</b>	<b>25,690</b>	<b>0</b>	<b>25,690</b>	<b>1,553</b>	<b>27,243</b>
Direct Bills					0		0
<b>Total</b>					<b>\$25,690</b>		<b>\$27,243</b>

Basis Units: Number of Phone Lines  
Source:

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**EQ / GIS Allocations**

**Dept:7 101-253 Treasurer**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
15 101-257 Equalization	1	100.00%	\$50,644	\$0	\$50,644	\$3,061	\$53,704
<b>Subtotal</b>	1	100.00%	50,644	0	50,644	3,061	53,704
Direct Bills					0		0
<b>Total</b>					<b>\$50,644</b>		<b>\$53,704</b>
Basis Units: Direct to Equalization							
Source:							

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**Allocation Summary**

Dept:7 101-253 Treasurer

Department	Cash Accounting	Accounts Payable	Phones	EQ / GIS	General Government	Total
0 Direct Billed	\$111,170	\$0	\$0	\$0	\$0	\$111,170
2 101-172 Administration	2,822	112	302	0	0	3,235
3 101-191 Accounting	5,025	64	362	0	0	5,451
4 101-228 Info Tech	1,984	89	60	0	0	2,133
5 101-239 Professional Services	3,927	34	0	0	0	3,961
6 101-242 Insurance	2,957	11	0	0	0	2,968
7 101-253 Treasurer	8,130	21	302	0	0	8,452
8 101-267 Utilities (Building Ops)	2,317	448	0	0	0	2,765
9 101-265 Building & Grounds	5,647	1,054	192	0	0	6,893
10 101-101 Board of Commissioners	796	55	449	0	0	1,300
11 101-215 Clerk	12,934	217	577	0	0	13,727
12 101-229 Geo Info Systems	9	3	0	0	0	11
13 101-237 LDC Development	4	1	0	0	0	6
14 101-241 Memberships & Dues	4	1	0	0	0	6
15 101-257 Equalization	784	31	128	53,704	0	54,647
16 101-262 Elections	967	221	0	0	0	1,188
17 101-283 Circuit Court	5,903	411	833	0	0	7,147
18 101-286 District Court	2,947	397	1,410	0	0	4,754
19 101-294 Probate Court	17	4	1,218	0	0	1,239
20 101-297 Jury Board	119	41	0	0	0	160
21 101-299 Indigent Counsel	3,479	699	0	0	0	4,179
22 101-295 Adult Probation	221	76	577	0	0	874
23 101-296 Prosecuting Attorney	3,249	519	1,026	0	0	4,794
25 101-301 Sheriff Administration	7,359	589	1,795	0	0	9,743
26 101-320 Crime Justice Training	17	3	0	0	0	20
27 101-351 Jail	3,628	731	0	0	0	4,360
28 101-442 Drain Commissioner	1,188	131	256	0	0	1,575
29 101-445 Drain-at-large	13	4	0	0	0	17
30 101-648 Medical Examiner	21	6	0	0	0	27
31 101-710 MSU Extension	830	47	641	0	0	1,518
32 101-711 Register of Deeds	6,810	63	577	0	0	7,449
34 102 Budget Stabilization	217	17	0	0	0	235
35 146 Local Reserve Fund	213	17	0	0	0	230
36 149 Rental Property	426	89	0	0	0	515
37 201 Road Commission	1,065	71	0	0	0	1,136
38 207/208 Parks & Rec	2,287	473	0	0	0	2,759
39 214 Polly Ann Trail	55	15	0	0	0	70
40 215 Friend of the Court	4,991	313	1,538	0	0	6,842
42 216 Marriage Counseling	818	17	0	0	0	835
43 221 Health Department	17,405	2,210	4,679	0	0	24,295
44 222 Comm. Mental Health	34,955	5,064	8,910	0	0	48,929

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**Allocation Summary**

Dept:7 101-253 Treasurer

Department	Cash Accounting	Accounts Payable	Phones	EQ / GIS	General Government	Total
45 223 Personal Care-Aide / Senior Activit	\$5,638	\$1,150	\$192	\$0	\$0	\$6,981
46 225 Animal Control	4,399	332	256	0	0	4,987
47 226 Rubbish / Recycling	64	1	0	0	0	65
48 232 Specialty Courts	1,099	148	0	0	0	1,247
49 245 Remonumentation Grant	490	31	0	0	0	520
50 256 ROD Automation	1,354	100	0	0	0	1,455
51 258 Disaster / Emerg Mngmt Fund	771	47	0	0	0	817
52 260 Indigent Defense	4,131	1,274	128	0	0	5,533
53 261 911 Fund	3,748	682	0	0	0	4,430
54 262-296 Forfeiture - Prosecutor	60	17	0	0	0	77
55 262-267 Forfeiture - Building Ops	60	20	0	0	0	80
56 262-298 Forfeiture - Victims Rights	55	17	0	0	0	73
57 262-301 Forfeiture - Sheriff	200	61	0	0	0	261
58 262-334 Sheriff Forfeit	55	17	0	0	0	73
59 263 Concealed Pistol Licensing	1,746	74	0	0	0	1,820
60 265-309 Anti-Drug (TNU) Coord	298	84	0	0	0	382
61 265-321 Anti-Drug (TNU) Operations	307	87	0	0	0	394
62 269 Law Library	213	70	0	0	0	283
63 272 Community Corrections	5,775	302	192	0	0	6,269
64 273 Juvenile Grant Fund	439	65	0	0	0	504
65 274 Community Development	111	26	0	0	0	137
66 275-298 Victim's Rights	17	4	0	0	0	21
67 275-301 Sheriff	55	17	0	0	0	73
68 275-309 Region Anti-Drug Coord	51	17	0	0	0	69
70 275-317 Mounted Division	51	17	0	0	0	69
71 275-323 SERT	55	17	0	0	0	73
72 275-330 Liquor Law Enforce	128	35	0	0	0	163
73 275-331 Marine Law Enforce	477	26	0	0	0	503
74 275-333 K-9 Unit	68	22	0	0	0	90
75 275-335 Dive Team	102	35	0	0	0	137
76 275-351 Jail/Feeding Prisoners	60	20	0	0	0	80
77 275-362 Training	217	71	0	0	0	288
78 276 Senior Millage	485	22	0	0	0	507
79 277 Police Svc Contracts	12,044	576	0	0	0	12,619
80 278-302 Safe & Sober-Step Grant	55	16	0	0	0	71
81 278-304 D.A.R.E. Grant	51	17	0	0	0	69
82 278-307 Motorcycle Safety	128	33	0	0	0	161
83 278-309 Anti-Drug (RAD/TNU) Coord	51	17	0	0	0	69
84 278-313 Seatbelt Enforce Grant	9	0	0	0	0	9
85 278-315 Traffic / Safety Rd Ptrl	826	17	0	0	0	844
86 278-351 Jail / Corrections	1,703	129	0	0	0	1,833

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**Allocation Summary**

Dept:7 101-253 Treasurer

Department	Cash Accounting	Accounts Payable	Phones	EQ / GIS	General Government	Total
87 281 American Rescue Plan	\$745	\$220	\$0	\$0	\$0	\$965
89 284 Opioid Settlement	4	0	0	0	0	4
90 291 MCF Operations	775	20	0	0	0	795
91 292 Child Care	5,817	484	192	0	0	6,494
92 293 Veterans Relief	2,312	342	321	0	0	2,975
94 296 Soil & Sed Special Projects	1,239	58	0	0	0	1,297
95 298-634 Community Collaborative	468	29	0	0	0	498
96 298-673 Senior Coalition	51	6	0	0	0	57
97 298-632 Suicide Prev Program	68	23	0	0	0	91
98 299 Lapeer Comm Collaborat	9	1	0	0	0	10
101 470 Old Courthouse Restoration	349	16	0	0	0	365
102 471 - 489 Drain Construct Funds	532	169	0	0	0	701
103 482 911 Construction	162	49	0	0	0	211
104 516 Delinquent Tax Fund	3,394	17	0	0	0	3,412
105 532 Foreclosure	(105,847)	170	128	0	0	(105,548)
106 571 Telecom Fund	175	4	0	0	0	179
107 601 Revolving Drain Fund	558	186	0	0	0	744
108 617 Treasurer Office Admin	51	17	0	0	0	69
109 631 Bldg & Grnds - Equipment	5,140	1,297	0	0	0	6,437
110 639 Drain Equipment	541	180	0	0	0	721
111 649 CMH Equipment	196	25	0	0	0	221
112 676 Unemployment Insurance	1,950	17	0	0	0	1,968
113 677 Worker's Comp Fund	2,087	58	0	0	0	2,145
114 678 Health Insurance	26,289	265	0	0	0	26,553
115 731 Retirement System	7,129	17	0	0	0	7,146
116 736 Public Emp Health Care	3,134	17	0	0	0	3,152
118 801 Drain Fund	1,776	366	0	0	0	2,142
119 851 Drain Fund	13	0	0	0	0	13
122 All Other	1,703	70	0	0	0	1,773
<b>Total</b>	<b>\$266,178</b>	<b>\$24,216</b>	<b>\$27,243</b>	<b>\$53,704</b>	<b>\$0</b>	<b>\$371,341</b>



**Utilities 101-267**

**Nature and Extent of Service**

Lapeer County maintains a separate activity within the general fund (101-267) to track utility costs for specific buildings. Utilities are a portion of the cost of providing space for departments and programs to operate. Costs for the utilities are accumulated in specific accounts identified by building.

For plan purposes, these costs are separated by building and then allocated to the building's occupants based on their assigned square footages.

The plan is designed to allocate other central service departments' costs to the various departments including this department. These costs are designated as first and second allocations and are added to the expenses of the department for further allocation to benefitting departments.

Any direct charges made within the County's accounting system are adjusted through direct billing credits.

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**A. Department Costs**

**Dept:8 101-267 Utilities (Building Ops)**

Description		Amount	General Admin	County Complex	Annex	Jail	Health	Historic Courthouse	Storage Building	Other Buildings
<hr/>										
Personnel Costs										
Salaries	S	0	0	0	0	0	0	0	0	0
Salary % Split			.00%	.00%	.00%	.00%	.00%	.00%	.00%	.00%
Benefits	S	0	0	0	0	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0	0	0	0	0
<hr/>										
Services & Supplies Cost										
920-000 Utilities	P	0	0	0	0	0	0	0	0	0
920-010 Old Courthouse	P	16,350	0	0	0	0	0	16,350	0	0
920-020 Annex Building	P	11,588	0	0	11,588	0	0	0	0	0
920-030 Jail	P	139,832	0	0	0	139,832	0	0	0	0
920-040 Register of Deeds	P	2,061	0	0	0	0	0	0	2,061	0
920-060 Complex	P	182,857	0	182,857	0	0	0	0	0	0
920-070 Garage	P	2,946	0	0	0	0	0	0	0	2,946
920-120 MICOA Building	P	44,690	0	0	0	0	44,690	0	0	0
Subtotal - Services & Supplies		400,324	0	182,857	11,588	139,832	44,690	16,350	2,061	2,946
<b>Department Cost Total</b>		400,324	0	182,857	11,588	139,832	44,690	16,350	2,061	2,946
<hr/>										
Adjustments to Cost										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
<b>Total Costs After Adjustments</b>		400,324	0	182,857	11,588	139,832	44,690	16,350	2,061	2,946
<hr/>										
General Admin Distribution			0	0	0	0	0	0	0	0
<b>Grand Total</b>		<b>\$400,324</b>		<b>\$182,857</b>	<b>\$11,588</b>	<b>\$139,832</b>	<b>\$44,690</b>	<b>\$16,350</b>	<b>\$2,061</b>	<b>\$2,946</b>

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**B. Incoming Costs - (Default Spread Expense%)**

**Dept:8 101-267 Utilities (Building Ops)**

Department	First Incoming	Second Incoming	County Complex	Annex	Jail	Health	Historic Courthouse	Storage Building	Other Buildings
3 General Accounting	\$2,074	\$189	\$1,034	\$66	\$790	\$253	\$92	\$12	\$17
3 Accounts Payable	1,629	145	810	51	620	198	72	9	13
Subtotal - 101-191 Accounting	3,703	334	1,844	117	1,410	451	165	21	30
5 Accounting Serv	831	41	398	25	305	97	36	4	6
5 Corporation Council	111	5	53	3	41	13	5	1	1
5 Cost Allocation	1,582	112	773	49	591	189	69	9	12
Subtotal - 101-239 Professional Service	2,524	158	1,225	78	937	299	110	14	20
6 General Liability	180	1	83	5	63	20	7	1	1
Subtotal - 101-242 Insurance	180	1	83	5	63	20	7	1	1
7 Cash Accounting	2,171	146	1,058	67	809	259	95	12	17
7 Accounts Payable	422	26	205	13	156	50	18	2	3
Subtotal - 101-253 Treasurer	2,593	172	1,263	80	966	309	113	14	20
<b>Total Incoming</b>	<b>9,001</b>	<b>665</b>	<b>4,415</b>	<b>280</b>	<b>3,376</b>	<b>1,079</b>	<b>395</b>	<b>50</b>	<b>71</b>
<b>C. Total Allocated</b>		<b>\$409,990</b>	<b>\$187,272</b>	<b>\$11,867</b>	<b>\$143,208</b>	<b>\$45,769</b>	<b>\$16,744</b>	<b>\$2,111</b>	<b>\$3,017</b>
			45.68%	2.89%	34.93%	11.16%	4.08%	0.51%	0.74%

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**County Complex Allocations**

**Dept:8 101-267 Utilities (Building Ops)**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 101-172 Administration	1,104	1.93%	\$3,602	\$0	\$3,602	\$0	\$3,602
3 101-191 Accounting	1,161	2.03%	3,788	0	3,788	0	3,788
4 101-228 Info Tech	426	0.74%	1,390	0	1,390	0	1,390
7 101-253 Treasurer	2,173	3.79%	7,089	0	7,089	0	7,089
9 101-265 Building & Grounds	700	1.22%	2,284	0	2,284	4	2,288
10 101-101 Board of Commissioners	2,317	4.04%	7,559	0	7,559	13	7,572
11 101-215 Clerk	4,092	7.14%	13,350	0	13,350	24	13,373
15 101-257 Equalization	1,345	2.35%	4,388	0	4,388	8	4,396
17 101-283 Circuit Court	13,240	23.10%	43,194	0	43,194	77	43,271
18 101-286 District Court	8,395	14.65%	27,388	0	27,388	49	27,437
22 101-295 Adult Probation	1,689	2.95%	5,510	0	5,510	10	5,520
23 101-296 Prosecuting Attorney	4,435	7.74%	14,469	0	14,469	26	14,494
27 101-351 Jail	5,284	9.22%	17,239	0	17,239	31	17,269
28 101-442 Drain Commissioner	1,262	2.20%	4,117	0	4,117	7	4,124
40 215 Friend of the Court	6,145	10.72%	20,048	0	20,048	36	20,083
63 272 Community Corrections	750	1.31%	2,447	0	2,447	4	2,451
91 292 Child Care	510	0.89%	1,664	0	1,664	3	1,667
122 All Other	2,282	3.98%	7,445	0	7,445	13	7,458
<b>Subtotal</b>	<b>57,310</b>	<b>100.00%</b>	<b>186,969</b>	<b>0</b>	<b>186,969</b>	<b>304</b>	<b>187,272</b>
Direct Bills					0		0
<b>Total</b>					<b>\$186,969</b>		<b>\$187,272</b>

Basis Units: Assigned Square Footage by Department  
Source: Building and Grounds Department

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**Annex Allocations**

**Dept:8 101-267 Utilities (Building Ops)**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
32 101-711 Register of Deeds	2,532	43.30%	\$5,130	\$0	\$5,130	\$8	\$5,138
45 223 Personal Care-Aide / Senior Activit	1,560	26.68%	3,161	0	3,161	5	3,166
92 293 Veterans Relief	1,179	20.16%	2,389	0	2,389	4	2,393
122 All Other	577	9.87%	1,169	0	1,169	2	1,171
<b>Subtotal</b>	<b>5,848</b>	<b>100.00%</b>	<b>11,848</b>	<b>0</b>	<b>11,848</b>	<b>19</b>	<b>11,867</b>
Direct Bills					0		0
<b>Total</b>					<b>\$11,848</b>		<b>\$11,867</b>

Basis Units: Assigned Square Footage by Department  
Source: Building and Grounds Department

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**Jail Allocations**

**Dept:8 101-267 Utilities (Building Ops)**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
25 101-301 Sheriff Administration	7,000	17.54%	\$25,084	\$0	\$25,084	\$41	\$25,124
27 101-351 Jail	32,900	82.46%	117,893	0	117,893	191	118,084
<b>Subtotal</b>	39,900	100.00%	142,976	0	142,976	232	143,208
Direct Bills					0		0
<b>Total</b>					<b>\$142,976</b>		<b>\$143,208</b>

Basis Units: Assigned Square Footage by Department  
Source: Building and Grounds Department

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**Health Allocations**

**Dept:8 101-267 Utilities (Building Ops)**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
9 101-265 Building & Grounds	2,916	12.06%	\$5,511	\$0	\$5,511	\$9	\$5,520
31 101-710 MSU Extension	3,404	14.08%	6,433	0	6,433	10	6,443
43 221 Health Department	17,668	73.07%	33,389	0	33,389	54	33,443
122 All Other	192	0.79%	363	0	363	1	363
<b>Subtotal</b>	24,180	100.00%	45,695	0	45,695	74	45,769
Direct Bills					0		0
<b>Total</b>					<b>\$45,695</b>		<b>\$45,769</b>

Basis Units: Assigned Square Footage by Department

Source: Buildings and Grounds Department

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**Historic Courthouse Allocations**

**Dept:8 101-267 Utilities (Building Ops)**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
122 All Other	6,990	100.00%	\$16,717	\$0	\$16,717	\$27	\$16,744
<b>Subtotal</b>	6,990	100.00%	16,717	0	16,717	27	16,744
Direct Bills					0		0
<b>Total</b>					<b>\$16,717</b>		<b>\$16,744</b>

Basis Units: Assigned Square Footage by Department  
Source: Buildings and Grounds Department



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**Storage Building Allocations**

**Dept:8 101-267 Utilities (Building Ops)**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
10 101-101 Board of Commissioners	224	11.58%	\$244	\$0	\$244	\$0	\$244
17 101-283 Circuit Court	243	12.56%	265	0	265	0	265
18 101-286 District Court	952	49.20%	1,037	0	1,037	2	1,039
23 101-296 Prosecuting Attorney	516	26.67%	562	0	562	1	563
<b>Subtotal</b>	1,935	100.00%	2,108	0	2,108	3	2,111
Direct Bills					0		0
<b>Total</b>					<b>\$2,108</b>		<b>\$2,111</b>

Basis Units: Assigned Square Footage by Department

Source: Buildings and Grounds Department

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**Other Buildings Allocations**

**Dept:8 101-267 Utilities (Building Ops)**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
109 631 Bldg & Grnds - Equipment	1	100.00%	\$3,012	\$0	\$3,012	\$5	\$3,017
<b>Subtotal</b>	1	100.00%	3,012	0	3,012	5	3,017
Direct Bills					0		0
<b>Total</b>					<b>\$3,012</b>		<b>\$3,017</b>

Basis Units: Dollars of Cost by Building  
Source: Ledger

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**Allocation Summary**

**Dept:8 101-267 Utilities (Building Ops)**

Department	County Complex	Annex	Jail	Health	Historic Courthouse	Storage Building	Other Buildings	Total
2 101-172 Administration	\$3,602	\$0	\$0	\$0	\$0	\$0	\$0	\$3,602
3 101-191 Accounting	3,788	0	0	0	0	0	0	3,788
4 101-228 Info Tech	1,390	0	0	0	0	0	0	1,390
7 101-253 Treasurer	7,089	0	0	0	0	0	0	7,089
9 101-265 Building & Grounds	2,288	0	0	5,520	0	0	0	7,807
10 101-101 Board of Commissioners	7,572	0	0	0	0	244	0	7,817
11 101-215 Clerk	13,373	0	0	0	0	0	0	13,373
15 101-257 Equalization	4,396	0	0	0	0	0	0	4,396
17 101-283 Circuit Court	43,271	0	0	0	0	265	0	43,536
18 101-286 District Court	27,437	0	0	0	0	1,039	0	28,475
22 101-295 Adult Probation	5,520	0	0	0	0	0	0	5,520
23 101-296 Prosecuting Attorney	14,494	0	0	0	0	563	0	15,057
25 101-301 Sheriff Administration	0	0	25,124	0	0	0	0	25,124
27 101-351 Jail	17,269	0	118,084	0	0	0	0	135,353
28 101-442 Drain Commissioner	4,124	0	0	0	0	0	0	4,124
31 101-710 MSU Extension	0	0	0	6,443	0	0	0	6,443
32 101-711 Register of Deeds	0	5,138	0	0	0	0	0	5,138
40 215 Friend of the Court	20,083	0	0	0	0	0	0	20,083
43 221 Health Department	0	0	0	33,443	0	0	0	33,443
45 223 Personal Care-Aide / Senior Activi	0	3,166	0	0	0	0	0	3,166
63 272 Community Corrections	2,451	0	0	0	0	0	0	2,451
91 292 Child Care	1,667	0	0	0	0	0	0	1,667
92 293 Veterans Relief	0	2,393	0	0	0	0	0	2,393
109 631 Bldg & Grnds - Equipment	0	0	0	0	0	0	3,017	3,017
122 All Other	7,458	1,171	0	363	16,744	0	0	25,737
<b>Total</b>	<b>\$187,272</b>	<b>\$11,867</b>	<b>\$143,208</b>	<b>\$45,769</b>	<b>\$16,744</b>	<b>\$2,111</b>	<b>\$3,017</b>	<b>\$409,990</b>

**Buildings and Grounds 101-265**  
**Nature and Extent of Service**

The Lapeer County Buildings and Grounds department maintains the various County owned facilities. Clean well maintained office space is an essential part of the central services provided by the County and a general requirement of operations for all departments. In addition to general janitorial and maintenance the department provides snow removal, trash removal, and shredding services. The Buildings and Grounds department also coordinates the County's telephone network arranging for installation, repair and replacement of devices.

For cost plan purposes, the costs of the department have been functionalized and allocated as follows:

- **County Complex** – Maintenance and repairs of the County Complex are identified and the costs are allocated to all occupant departments based on their assigned square footages.
- **Annex** - Maintenance and repairs of the County Annex are identified and the costs are allocated to all occupant departments based on their assigned square footages.
- **Jail** - Maintenance and repairs of the County Jail are identified and the costs are allocated to all occupant departments based on their assigned square footages.
- **Health Building** - Maintenance and repairs of the County Health Building are identified and the costs are allocated to all occupant departments based on their assigned square footages.
- **Garage** - Maintenance and repairs of the County Garage are identified and the costs are allocated to all occupant departments based on their assigned square footages.

**Buildings and Grounds 101-265**  
**Nature and Extent of Service**  
**Continued**

- **Storage Building** - Maintenance and repairs of the County Storage Building are identified and the costs are allocated to all occupant departments based on their assigned square footages.
- **Animal Shelter**- Maintenance and repairs of the County Animal Shelter are identified and the costs are allocated to all occupant departments based on their assigned square footages.
- **Social Services Building** - Maintenance and repairs of the Social Services Building are identified and the costs are allocated directly to FIA.
- **Central Dispatch (911)** - Maintenance and repairs of the Central Dispatch building are identified and allocated directly to Central Dispatch.
- **Mental Health Building** - Maintenance and repairs of the Mental Health Building are identified and the costs are allocated based on allocated square footage.
- **Historic Courthouse** - Maintenance and repairs of the Historic Courthouse are identified and allocated to Other.
- **Other Buildings** - Maintenance and repairs of Other County Property are identified and allocated to Other.

**Buildings and Grounds 101-265**

**Nature and Extent of Service**

**Continued**

- **Phones / Networks** – The telephone system is a necessary service required by all operating departments in order to communicate with clients and other departments within the County. Costs for maintaining the telephone system and network are identified within this function and allocated to all departments based on the number of telephone lines assigned.
- **Shredding Services** – The County maintains an ongoing relationship with a shredding service to destroy and dispose of unnecessary paper documents. To assure the proper destruction of these documents the service collects these documents in containers distributed throughout the County Complex. For plan purposes the cost of the shredding service is allocated equally to all departments in the Complex. In those cases where multiple containers are assigned to departments the allocation is doubled.
- **Direct Services** - Expenses that directly benefit specific departments have been identified within this function and have been allocated to benefitting departments based on actual expenditures.

The plan is designed to allocate other central service departments' costs to the various departments including this department. These costs are designated as first and second allocations and are added to the expenses of the department for further allocation to benefitting departments.

Any direct charges made within the County's accounting system are adjusted through direct billing credits.

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**A. Department Costs**

**Dept:9 101-265 Building & Grounds**

Description		Amount	General Admin	County Complex	Annex	Jail	Health Building	Garage	Storage	Animal Shelter
Personnel Costs										
Salaries	S1	297,887	0	107,358	11,915	49,568	38,517	4,290	3,515	2,145
Salary % Split			.00%	36.04%	4.00%	16.64%	12.93%	1.44%	1.18%	.72%
Benefits	S	150,171	0	54,122	6,007	24,988	19,417	2,162	1,772	1,081
Subtotal - Personnel Costs		448,058	0	161,480	17,922	74,557	57,934	6,452	5,287	3,226
Services & Supplies Cost										
728-000 Postage	S	0	0	0	0	0	0	0	0	0
729-000 Printing & Binding	S	69	0	25	3	12	9	1	1	0
730-000 Office Supplies	S	482	0	174	19	80	62	7	6	3
730-010 Supplies - Other	S	985	0	355	39	164	127	14	12	7
730-020 Janitorial Supplies	S	5,797	0	2,089	232	965	750	83	68	42
743-000 Uniforms	S	582	0	210	23	97	75	8	7	4
744-000 Gas, Oil, Grease	S	6,744	0	2,430	270	1,122	872	97	80	49
775-x Repairs & Maintenance	P	0	0	0	0	0	0	0	0	0
813-000 Contracted Services	S	2,244	0	809	90	373	290	32	26	16
850-000 Telephone	P	(1,634)	0	0	0	0	0	0	0	0
850-020 Telephone - Other	P	0	0	0	0	0	0	0	0	0
850-200 Technology License	P	1,084	0	0	0	0	0	0	0	0
930-020 B/G Care & Maintenance	P	298,370	6,096	138,944	15,415	23,942	64,788	1,785	4,545	4,293
933-000 Office Equipment Maint	S	1,756	0	633	70	292	227	25	21	13
934-000 Rubbish Removal	P	29,522	15,710	2,649	294	4,006	0	1,368	87	684
942.000 Vehicle Cost Allocation	D	8,131	0	0	0	0	0	0	0	0
944.000 Technology Licenses	S	0	0	0	0	0	0	0	0	0
977.000 Machinery & Equipment	S	698	0	252	28	116	90	10	8	5
Subtotal - Services & Supplies		354,830	21,806	148,570	16,484	31,169	67,291	3,432	4,860	5,117
<b>Department Cost Total</b>		<b>802,888</b>	<b>21,806</b>	<b>310,050</b>	<b>34,406</b>	<b>105,726</b>	<b>125,225</b>	<b>9,884</b>	<b>10,148</b>	<b>8,343</b>
Adjustments to Cost										
942.000 Vehicle Cost Allocation	D	(8,131)	0	0	0	0	0	0	0	0

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**A. Department Costs**

**Dept:9 101-265 Building & Grounds**

Description	Amount	General Admin	County Complex	Annex	Jail	Health Building	Garage	Storage	Animal Shelter
Subtotal - Adjustments	(8,131)	0	0	0	0	0	0	0	0
<b>Total Costs After Adjustments</b>	794,756	21,806	310,050	34,406	105,726	125,225	9,884	10,148	8,343
General Admin Distribution		(21,806)	7,859	872	3,628	2,819	314	257	157
<b>Grand Total</b>	<b>\$794,756</b>		<b>\$317,908</b>	<b>\$35,278</b>	<b>\$109,355</b>	<b>\$128,044</b>	<b>\$10,198</b>	<b>\$10,405</b>	<b>\$8,500</b>



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**A. Department Costs**

**Dept:9 101-265 Building & Grounds**

Description		Amount	Social Services	Central Dispatch	Mental Health	Historic Old Courthouse	Other Buildings	Phone/Netwo rk	Shredding Services	Direct Services
Personnel Costs										
Salaries	S1	297,887	23,205	8,698	44,713	0	3,962	0	0	0
Salary % Split			7.79%	2.92%	15.01%	.00%	1.33%	.00%	.00%	.00%
Benefits	S	150,171	11,698	4,385	22,541	0	1,997	0	0	0
Subtotal - Personnel Costs		448,058	34,904	13,083	67,253	0	5,959	0	0	0
Services & Supplies Cost										
728-000 Postage	S	0	0	0	0	0	0	0	0	0
729-000 Printing & Binding	S	69	5	2	10	0	1	0	0	0
730-000 Office Supplies	S	482	38	14	72	0	6	0	0	0
730-010 Supplies - Other	S	985	77	29	148	0	13	0	0	0
730-020 Janitorial Supplies	S	5,797	452	169	870	0	77	0	0	0
743-000 Uniforms	S	582	45	17	87	0	8	0	0	0
744-000 Gas, Oil, Grease	S	6,744	525	197	1,012	0	90	0	0	0
775-x Repairs & Maintenance	P	0	0	0	0	0	0	0	0	0
813-000 Contracted Services	S	2,244	175	66	337	0	30	0	0	0
850-000 Telephone	P	(1,634)	0	0	0	0	0	(1,634)	0	0
850-020 Telephone - Other	P	0	0	0	0	0	0	0	0	0
850-200 Technology License	P	1,084	0	0	0	0	0	1,084	0	0
930-020 B/G Care & Maintenance	P	298,370	28,687	275	0	6,165	356	0	0	3,077
933-000 Office Equipment Maint	S	1,756	137	51	264	0	23	0	0	0
934-000 Rubbish Removal	P	29,522	2,052	0	0	0	0	0	2,671	0
942.000 Vehicle Cost Allocation	D	8,131	0	0	0	0	0	0	0	0
944.000 Technology Licenses	S	0	0	0	0	0	0	0	0	0
977.000 Machinery & Equipment	S	698	54	20	105	0	9	0	0	0
Subtotal - Services & Supplies		354,830	32,247	840	2,905	6,165	614	(550)	2,671	3,077
<b>Department Cost Total</b>		<b>802,888</b>	<b>67,151</b>	<b>13,924</b>	<b>70,159</b>	<b>6,165</b>	<b>6,573</b>	<b>(550)</b>	<b>2,671</b>	<b>3,077</b>
Adjustments to Cost										
942.000 Vehicle Cost Allocation	D	(8,131)	0	0	0	0	0	0	0	0

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**A. Department Costs**

**Dept:9 101-265 Building & Grounds**

Description	Amount	Social Services	Central Dispatch	Mental Health	Historic Old Courthouse	Other Buildings	Phone/Netwo rk	Shredding Services	Direct Services
Subtotal - Adjustments	(8,131)	0	0	0	0	0	0	0	0
<b>Total Costs After Adjustments</b>	794,756	67,151	13,924	70,159	6,165	6,573	(550)	2,671	3,077
General Admin Distribution		1,699	637	3,273	0	290	0	0	0
<b>Grand Total</b>	<b>\$794,756</b>	<b>\$68,850</b>	<b>\$14,560</b>	<b>\$73,432</b>	<b>\$6,165</b>	<b>\$6,863</b>	<b>\$(550)</b>	<b>\$2,671</b>	<b>\$3,077</b>

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**B. Incoming Costs - (Default Spread Salary%)**

**Dept:9 101-265 Building & Grounds**

Department	First Incoming	Second Incoming	County Complex	Annex	Jail	Health Building	Garage	Storage	Animal Shelter	Social Services
1 County Complex	\$2,774	\$10	\$1,003	\$111	\$463	\$360	\$40	\$33	\$20	\$217
1 Health Building	8,572	31	3,101	344	1,432	1,112	124	102	62	670
Subtotal - Building Depreciation	11,346	41	4,104	455	1,895	1,472	164	134	82	887
2 Administration	2,993	265	1,174	130	542	421	47	38	23	254
Subtotal - 101-172 Administration	2,993	265	1,174	130	542	421	47	38	23	254
3 General Accounting	5,056	461	1,988	221	918	713	79	65	40	430
3 Accounts Payable	3,835	341	1,505	167	695	540	60	49	30	325
3 Payroll	645	58	253	28	117	91	10	8	5	55
3 Termination Payoff	1,345	19	492	55	227	176	20	16	10	106
Subtotal - 101-191 Accounting	10,881	878	4,238	470	1,957	1,521	169	139	85	916
4 Network Support	8,071	156	2,965	329	1,369	1,064	118	97	59	641
Subtotal - 101-228 Info Tech	8,071	156	2,965	329	1,369	1,064	118	97	59	641
5 Accounting Serv	2,026	100	766	85	354	275	31	25	15	166
5 Corporation Council	221	10	83	9	39	30	3	3	2	18
5 Labor Relations	257	12	97	11	45	35	4	3	2	21
5 Cost Allocation	3,390	239	1,308	145	604	469	52	43	26	283
5 HR Physicals	0	0	0	0	0	0	0	0	0	0
Subtotal - 101-239 Professional Services	5,893	362	2,254	250	1,041	809	90	74	45	487
6 General Liability	358	2	130	14	60	47	5	4	3	28
6 Vehicle Insurance	5,044	35	1,830	203	845	657	73	60	37	396
6 Public Officials Liability	1,179	8	428	47	198	153	17	14	9	92
6 County Complex Property	318	2	115	13	53	41	5	4	2	25
6 Health Building Property	1,021	7	370	41	171	133	15	12	7	80
6 Additional Insurance	3,605	24	1,308	145	604	469	52	43	26	283
Subtotal - 101-242 Insurance	11,525	79	4,182	464	1,931	1,500	167	137	84	904
7 Cash Accounting	5,292	355	2,035	226	940	730	81	67	41	440
7 Accounts Payable	993	61	380	42	175	136	15	12	8	82
7 Phones	181	11	69	8	32	25	3	2	1	15
Subtotal - 101-253 Treasurer	6,466	427	2,484	276	1,147	891	99	81	50	537
8 County Complex	2,284	4	825	92	381	296	33	27	16	178

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**B. Incoming Costs - (Default Spread Salary%)**

**Dept:9 101-265 Building & Grounds**

Department	First Incoming	Second Incoming	County Complex	Annex	Jail	Health Building	Garage	Storage	Animal Shelter	Social Services
8 Health	\$5,511	\$9	\$1,989	\$221	\$918	\$714	\$79	\$65	\$40	\$430
Subtotal - 101-267 Utilities (Building Op	7,794	13	2,814	312	1,299	1,009	112	92	56	608
9 County Complex	0	4,169	1,503	167	694	539	60	49	30	325
9 Health Building	0	16,455	5,930	658	2,738	2,128	237	194	118	1,282
9 Phone/Network	0	(4)	(1)	(0)	(1)	(1)	(0)	(0)	(0)	(0)
9 Shredding Services	0	157	57	6	26	20	2	2	1	12
Subtotal - 101-265 Building & Grounds	0	20,777	7,488	831	3,457	2,686	299	245	150	1,619
<b>Total Incoming</b>	64,970	22,998	31,704	3,519	14,638	11,374	1,267	1,038	633	6,853
<b>C. Total Allocated</b>		\$882,725	\$349,612	\$38,797	\$123,993	\$139,418	\$11,465	\$11,443	\$9,133	\$75,702
			39.61%	4.40%	14.05%	15.79%	1.30%	1.30%	1.03%	8.58%

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**B. Incoming Costs - (Default Spread Salary%)**

**Dept:9 101-265 Building & Grounds**

Department	First Incoming	Second Incoming	Central Dispatch	Mental Health	Historic Old Courthouse	Other Buildings	Phone/Network	Shredding Services	Direct Services
1 County Complex	\$2,774	\$10	\$81	\$418	\$0	\$37	\$0	\$0	\$0
1 Health Building	8,572	31	251	1,291	0	114	0	0	0
Subtotal - Building Depreciation	11,346	41	333	1,709	0	151	0	0	0
2 Administration	2,993	265	95	489	0	43	0	0	0
Subtotal - 101-172 Administration	2,993	265	95	489	0	43	0	0	0
3 General Accounting	5,056	461	161	828	0	73	0	0	0
3 Accounts Payable	3,835	341	122	627	0	56	0	0	0
3 Payroll	645	58	21	105	0	9	0	0	0
3 Termination Payoff	1,345	19	40	205	0	18	0	0	0
Subtotal - 101-191 Accounting	10,881	878	343	1,765	0	156	0	0	0
4 Network Support	8,071	156	240	1,235	0	109	0	0	0
Subtotal - 101-228 Info Tech	8,071	156	240	1,235	0	109	0	0	0
5 Accounting Serv	2,026	100	62	319	0	28	0	0	0
5 Corporation Council	221	10	7	35	0	3	0	0	0
5 Labor Relations	257	12	8	40	0	4	0	0	0
5 Cost Allocation	3,390	239	106	545	0	48	0	0	0
5 HR Physicals	0	0	0	0	0	0	0	0	0
Subtotal - 101-239 Professional Services	5,893	362	183	939	0	83	0	0	0
6 General Liability	358	2	11	54	0	5	0	0	0
6 Vehicle Insurance	5,044	35	148	762	0	68	0	0	0
6 Public Officials Liability	1,179	8	35	178	0	16	0	0	0
6 County Complex Property	318	2	9	48	0	4	0	0	0
6 Health Building Property	1,021	7	30	154	0	14	0	0	0
6 Additional Insurance	3,605	24	106	545	0	48	0	0	0
Subtotal - 101-242 Insurance	11,525	79	339	1,742	0	154	0	0	0
7 Cash Accounting	5,292	355	165	848	0	75	0	0	0
7 Accounts Payable	993	61	31	158	0	14	0	0	0
7 Phones	181	11	6	29	0	3	0	0	0
Subtotal - 101-253 Treasurer	6,466	427	201	1,035	0	92	0	0	0
8 County Complex	2,284	4	67	343	0	30	0	0	0

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**B. Incoming Costs - (Default Spread Salary%)**

**Dept:9 101-265 Building & Grounds**

Department	First Incoming	Second Incoming	Central Dispatch	Mental Health	Historic Old Courthouse	Other Buildings	Phone/Network	Shredding Services	Direct Services
8 Health	\$5,511	\$9	\$161	\$828	\$0	\$73	\$0	\$0	\$0
Subtotal - 101-267 Utilities (Building Op	7,794	13	228	1,172	0	104	0	0	0
9 County Complex	0	4,169	122	626	0	55	0	0	0
9 Health Building	0	16,455	480	2,470	0	219	0	0	0
9 Phone/Network	0	(4)	(0)	(1)	0	(0)	0	0	0
9 Shredding Services	0	157	5	24	0	2	0	0	0
Subtotal - 101-265 Building & Grounds	0	20,777	607	3,119	0	276	0	0	0
<b>Total Incoming</b>	64,970	22,998	2,569	13,204	0	1,170	0	0	0
<b>C. Total Allocated</b>		\$882,725	\$17,129	\$86,636	\$6,165	\$8,033	\$(550)	\$2,671	\$3,077
			1.94%	9.81%	0.70%	0.91%	(0.06)%	0.30%	0.35%

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**County Complex Allocations**

**Dept:9 101-265 Building & Grounds**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 101-172 Administration	1,104	1.93%	\$6,575	\$0	\$6,575	\$0	\$6,575
3 101-191 Accounting	1,161	2.03%	6,915	0	6,915	0	6,915
4 101-228 Info Tech	426	0.74%	2,537	0	2,537	0	2,537
7 101-253 Treasurer	2,173	3.79%	12,942	0	12,942	0	12,942
9 101-265 Building & Grounds	700	1.22%	4,169	0	4,169	0	4,169
10 101-101 Board of Commissioners	2,317	4.04%	13,799	0	13,799	371	14,171
11 101-215 Clerk	4,092	7.14%	24,371	0	24,371	655	25,026
15 101-257 Equalization	1,345	2.35%	8,010	0	8,010	215	8,226
17 101-283 Circuit Court	13,240	23.10%	78,854	0	78,854	2,121	80,975
18 101-286 District Court	8,395	14.65%	49,998	0	49,998	1,345	51,343
22 101-295 Adult Probation	1,689	2.95%	10,059	0	10,059	271	10,330
23 101-296 Prosecuting Attorney	4,435	7.74%	26,414	0	26,414	710	27,124
27 101-351 Jail	5,284	9.22%	31,470	0	31,470	846	32,317
28 101-442 Drain Commissioner	1,262	2.20%	7,516	0	7,516	202	7,718
40 215 Friend of the Court	6,145	10.72%	36,598	0	36,598	984	37,582
63 272 Community Corrections	750	1.31%	4,467	0	4,467	120	4,587
91 292 Child Care	510	0.89%	3,037	0	3,037	82	3,119
122 All Other	2,282	3.98%	13,591	0	13,591	366	13,957
<b>Subtotal</b>	<b>57,310</b>	<b>100.00%</b>	<b>341,324</b>	<b>0</b>	<b>341,324</b>	<b>8,289</b>	<b>349,612</b>
Direct Bills					0		0
<b>Total</b>					<b>\$341,324</b>		<b>\$349,612</b>

Basis Units: Assigned Square Footage by Department

Source: Buildings and Grounds Department

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**Annex Allocations**

**Dept:9 101-265 Building & Grounds**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
32 101-711 Register of Deeds	2,532	43.30%	\$16,400	\$0	\$16,400	\$398	\$16,798
45 223 Personal Care-Aide / Senior Activit	1,560	26.68%	10,104	0	10,104	245	10,349
92 293 Veterans Relief	1,179	20.16%	7,636	0	7,636	185	7,822
122 All Other	577	9.87%	3,737	0	3,737	91	3,828
<b>Subtotal</b>	<b>5,848</b>	<b>100.00%</b>	<b>37,877</b>	<b>0</b>	<b>37,877</b>	<b>920</b>	<b>38,797</b>
Direct Bills					0		0
<b>Total</b>					<b>\$37,877</b>		<b>\$38,797</b>

Basis Units: Assigned Square Footage by Department  
Source: Buildings and Grounds Department



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**Jail Allocations**

**Dept:9 101-265 Building & Grounds**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
25 101-301 Sheriff Administration	7,000	17.54%	\$21,082	\$0	\$21,082	\$671	\$21,753
27 101-351 Jail	32,900	82.46%	99,084	0	99,084	3,155	102,239
<b>Subtotal</b>	39,900	100.00%	120,166	0	120,166	3,827	123,993
Direct Bills					0		0
<b>Total</b>					<b>\$120,166</b>		<b>\$123,993</b>

Basis Units: Assigned Square Footage by Department

Source: Buildings and Grounds Department

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**Health Building Allocations**

**Dept:9 101-265 Building & Grounds**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
9 101-265 Building & Grounds	2,916	12.06%	\$16,455	\$0	\$16,455	\$0	\$16,455
31 101-710 MSU Extension	3,404	14.08%	19,208	0	19,208	476	19,684
43 221 Health Department	17,668	73.07%	99,698	0	99,698	2,471	102,169
122 All Other	192	0.79%	1,083	0	1,083	27	1,110
<b>Subtotal</b>	24,180	100.00%	136,445	0	136,445	2,974	139,418
Direct Bills					0		0
<b>Total</b>					<b>\$136,445</b>		<b>\$139,418</b>

Basis Units: Assigned Square Footage by Department

Source: Buildings and Grounds Department

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**Garage Allocations**

**Dept:9 101-265 Building & Grounds**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
109 631 Bldg & Grnds - Equipment	3,456	100.00%	\$11,133	\$0	\$11,133	\$331	\$11,465
<b>Subtotal</b>	3,456	100.00%	11,133	0	11,133	331	11,465
Direct Bills					0		0
<b>Total</b>					<b>\$11,133</b>		<b>\$11,465</b>

Basis Units: Assigned Square Footage by Department  
Source: Buildings and Grounds Department

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**Storage Allocations**

**Dept:9 101-265 Building & Grounds**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
10 101-101 Board of Commissioners	224	11.58%	\$1,293	\$0	\$1,293	\$31	\$1,325
17 101-283 Circuit Court	243	12.56%	1,403	0	1,403	34	1,437
18 101-286 District Court	952	49.20%	5,496	0	5,496	134	5,630
23 101-296 Prosecuting Attorney	516	26.67%	2,979	0	2,979	72	3,051
<b>Subtotal</b>	1,935	100.00%	11,171	0	11,171	271	11,443
Direct Bills					0		0
<b>Total</b>					<b>\$11,171</b>		<b>\$11,443</b>

Basis Units: Assigned Square Footage by Department  
Source: Buildings and Grounds Department

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CY 2022  
10/28/2023

**Animal Shelter Allocations**

**Dept:9 101-265 Building & Grounds**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
46 225 Animal Control	100	100.00%	\$8,967	\$0	\$8,967	\$166	\$9,133
<b>Subtotal</b>	100	100.00%	8,967	0	8,967	166	9,133
Direct Bills					0		0
<b>Total</b>					<b>\$8,967</b>		<b>\$9,133</b>

Basis Units: Direct Assignment  
Source: Buildings and Grounds Department

**Lapeer County, Michigan**  
**2 CFR Part 200**

CY 2022  
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**Social Services Allocations**

**Dept:9 101-265 Building & Grounds**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
121 FIA Space	100	100.00%	\$73,911	\$0	\$73,911	\$1,792	\$75,702
<b>Subtotal</b>	100	100.00%	73,911	0	73,911	1,792	75,702
Direct Bills					0		0
<b>Total</b>					<b>\$73,911</b>		<b>\$75,702</b>

Basis Units: Assigned Square Footage  
Source: Buildings and Grounds Department

**Lapeer County, Michigan**  
**2 CFR Part 200**

CY 2022  
10/28/2023

**Central Dispatch Allocations**

**Dept:9 101-265 Building & Grounds**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
53 261 911 Fund	100	100.00%	\$16,457	\$0	\$16,457	\$672	\$17,129
<b>Subtotal</b>	100	100.00%	16,457	0	16,457	672	17,129
Direct Bills					0		0
<b>Total</b>					<b>\$16,457</b>		<b>\$17,129</b>

Basis Units: Direct Assignment  
Source: Buildings and Grounds Department

**Lapeer County, Michigan**  
**2 CFR Part 200**

CY 2022  
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**Mental Health Allocations**

**Dept:9 101-265 Building & Grounds**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
44 222 Comm. Mental Health	34,852	96.81%	\$80,531	\$0	\$80,531	\$3,342	\$83,873
122 All Other	1,148	3.19%	2,653	0	2,653	110	2,763
<b>Subtotal</b>	36,000	100.00%	83,184	0	83,184	3,452	86,636
Direct Bills					0		0
<b>Total</b>					<b>\$83,184</b>		<b>\$86,636</b>
Basis Units: Assigned Square Footage							
Source: Buildings and Grounds Department							



**Lapeer County, Michigan**  
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CY 2022  
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**Historic Old Courthouse Allocations**

**Dept:9 101-265 Building & Grounds**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
122 All Other	6,690	100.00%	\$6,165	\$0	\$6,165	\$0	\$6,165
<b>Subtotal</b>	6,690	100.00%	6,165	0	6,165	0	6,165
Direct Bills					0		0
<b>Total</b>					<b>\$6,165</b>		<b>\$6,165</b>

Basis Units: Assigned Square Footage  
Source: Buildings and Grounds Department

**Lapeer County, Michigan**  
**2 CFR Part 200**

CY 2022  
10/28/2023

**Other Buildings Allocations**

**Dept:9 101-265 Building & Grounds**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
122 All Other	3,200	100.00%	\$7,727	\$0	\$7,727	\$306	\$8,033
<b>Subtotal</b>	3,200	100.00%	7,727	0	7,727	306	8,033
Direct Bills					0		0
<b>Total</b>					<b>\$7,727</b>		<b>\$8,033</b>

Basis Units: Assigned Square Footage  
Source: Buildings and Grounds Department

**Lapeer County, Michigan**  
**2 CFR Part 200**

CY 2022  
10/28/2023

**Phone/Network Allocations**

**Dept:9 101-265 Building & Grounds**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 101-172 Administration	5	1.17%	\$(6)	\$0	\$(6)	\$0	\$(6)
3 101-191 Accounting	6	1.41%	(8)	0	(8)	0	(8)
4 101-228 Info Tech	1	0.23%	(1)	0	(1)	0	(1)
7 101-253 Treasurer	5	1.17%	(6)	0	(6)	0	(6)
9 101-265 Building & Grounds	3	0.70%	(4)	0	(4)	0	(4)
10 101-101 Board of Commissioners	7	1.64%	(9)	0	(9)	0	(9)
11 101-215 Clerk	9	2.11%	(12)	0	(12)	0	(12)
15 101-257 Equalization	2	0.47%	(3)	0	(3)	0	(3)
17 101-283 Circuit Court	13	3.05%	(17)	0	(17)	0	(17)
18 101-286 District Court	22	5.16%	(28)	0	(28)	0	(28)
19 101-294 Probate Court	19	4.46%	(25)	0	(25)	0	(25)
22 101-295 Adult Probation	9	2.11%	(12)	0	(12)	0	(12)
23 101-296 Prosecuting Attorney	16	3.76%	(21)	0	(21)	0	(21)
25 101-301 Sheriff Administration	28	6.57%	(36)	0	(36)	0	(36)
28 101-442 Drain Commissioner	4	0.94%	(5)	0	(5)	0	(5)
31 101-710 MSU Extension	10	2.35%	(13)	0	(13)	0	(13)
32 101-711 Register of Deeds	9	2.11%	(12)	0	(12)	0	(12)
40 215 Friend of the Court	24	5.63%	(31)	0	(31)	0	(31)
43 221 Health Department	73	17.14%	(94)	0	(94)	0	(94)
44 222 Comm. Mental Health	139	32.63%	(179)	0	(179)	0	(179)
45 223 Personal Care-Aide / Senior Activi	3	0.70%	(4)	0	(4)	0	(4)
46 225 Animal Control	4	0.94%	(5)	0	(5)	0	(5)
52 260 Indigent Defense	2	0.47%	(3)	0	(3)	0	(3)
63 272 Community Corrections	3	0.70%	(4)	0	(4)	0	(4)
91 292 Child Care	3	0.70%	(4)	0	(4)	0	(4)
92 293 Veterans Relief	5	1.17%	(6)	0	(6)	0	(6)
105 532 Foreclosure	2	0.47%	(3)	0	(3)	0	(3)
<b>Subtotal</b>	<b>426</b>	<b>100.00%</b>	<b>(550)</b>	<b>0</b>	<b>(550)</b>	<b>0</b>	<b>(550)</b>
Direct Bills					0		0
<b>Total</b>					<b>\$(550)</b>		<b>\$(550)</b>

Basis Units: Number of Phone Lines  
Source: Phone Directory

**Lapeer County, Michigan**  
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CY 2022  
10/28/2023

**Shredding Services Allocations**

**Dept:9 101-265 Building & Grounds**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 101-172 Administration	1	5.88%	\$157	\$0	\$157	\$0	\$157
3 101-191 Accounting	1	5.88%	157	0	157	0	157
4 101-228 Info Tech	1	5.88%	157	0	157	0	157
7 101-253 Treasurer	1	5.88%	157	0	157	0	157
9 101-265 Building & Grounds	1	5.88%	157	0	157	0	157
10 101-101 Board of Commissioners	1	5.88%	157	0	157	0	157
11 101-215 Clerk	1	5.88%	157	0	157	0	157
15 101-257 Equalization	1	5.88%	157	0	157	0	157
17 101-283 Circuit Court	1	5.88%	157	0	157	0	157
18 101-286 District Court	2	11.76%	314	0	314	0	314
22 101-295 Adult Probation	1	5.88%	157	0	157	0	157
23 101-296 Prosecuting Attorney	1	5.88%	157	0	157	0	157
40 215 Friend of the Court	2	11.76%	314	0	314	0	314
63 272 Community Corrections	1	5.88%	157	0	157	0	157
91 292 Child Care	1	5.88%	157	0	157	0	157
<b>Subtotal</b>	17	100.00%	2,671	0	2,671	0	2,671
Direct Bills					0		0
<b>Total</b>					<b>\$2,671</b>		<b>\$2,671</b>

Basis Units: Access to Shredding Containers  
Source: Buildings and Grounds

**Lapeer County, Michigan**  
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CY 2022  
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**Direct Services Allocations**

**Dept:9 101-265 Building & Grounds**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
18 101-286 District Court	286.94	9.32%	\$287	\$0	\$287	\$0	\$287
23 101-296 Prosecuting Attorney	395.44	12.85%	395	0	395	0	395
25 101-301 Sheriff Administration	2,373.80	77.14%	2,374	0	2,374	0	2,374
45 223 Personal Care-Aide / Senior Activi	20.96	0.68%	21	0	21	0	21
<b>Subtotal</b>	<b>3,077.14</b>	<b>100.00%</b>	<b>3,077</b>	<b>0</b>	<b>3,077</b>	<b>0</b>	<b>3,077</b>
Direct Bills					0		0
<b>Total</b>					<b>\$3,077</b>		<b>\$3,077</b>

Basis Units: Dollar Amount of specific Services by Department

Source: Paid Invoices

**Lapeer County, Michigan**  
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CY 2022  
10/28/2023

**Allocation Summary**

**Dept:9 101-265 Building & Grounds**

Department	County Complex	Annex	Jail	Health Building	Garage	Storage	Animal Shelter	Social Services	Central Dispatch	Mental Health
2 101-172 Administration	\$6,575	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3 101-191 Accounting	6,915	0	0	0	0	0	0	0	0	0
4 101-228 Info Tech	2,537	0	0	0	0	0	0	0	0	0
7 101-253 Treasurer	12,942	0	0	0	0	0	0	0	0	0
9 101-265 Building & Grounds	4,169	0	0	16,455	0	0	0	0	0	0
10 101-101 Board of Commissioners	14,171	0	0	0	0	1,325	0	0	0	0
11 101-215 Clerk	25,026	0	0	0	0	0	0	0	0	0
15 101-257 Equalization	8,226	0	0	0	0	0	0	0	0	0
17 101-283 Circuit Court	80,975	0	0	0	0	1,437	0	0	0	0
18 101-286 District Court	51,343	0	0	0	0	5,630	0	0	0	0
19 101-294 Probate Court	0	0	0	0	0	0	0	0	0	0
22 101-295 Adult Probation	10,330	0	0	0	0	0	0	0	0	0
23 101-296 Prosecuting Attorney	27,124	0	0	0	0	3,051	0	0	0	0
25 101-301 Sheriff Administration	0	0	21,753	0	0	0	0	0	0	0
27 101-351 Jail	32,317	0	102,239	0	0	0	0	0	0	0
28 101-442 Drain Commissioner	7,718	0	0	0	0	0	0	0	0	0
31 101-710 MSU Extension	0	0	0	19,684	0	0	0	0	0	0
32 101-711 Register of Deeds	0	16,798	0	0	0	0	0	0	0	0
40 215 Friend of the Court	37,582	0	0	0	0	0	0	0	0	0
43 221 Health Department	0	0	0	102,169	0	0	0	0	0	0
44 222 Comm. Mental Health	0	0	0	0	0	0	0	0	0	83,873
45 223 Personal Care-Aide / Senior Activi	0	10,349	0	0	0	0	0	0	0	0
46 225 Animal Control	0	0	0	0	0	0	9,133	0	0	0
52 260 Indigent Defense	0	0	0	0	0	0	0	0	0	0
53 261 911 Fund	0	0	0	0	0	0	0	0	17,129	0
63 272 Community Corrections	4,587	0	0	0	0	0	0	0	0	0
91 292 Child Care	3,119	0	0	0	0	0	0	0	0	0
92 293 Veterans Relief	0	7,822	0	0	0	0	0	0	0	0
105 532 Foreclosure	0	0	0	0	0	0	0	0	0	0
109 631 Bldg & Grnds - Equipment	0	0	0	0	11,465	0	0	0	0	0
121 FIA Space	0	0	0	0	0	0	0	75,702	0	0
122 All Other	13,957	3,828	0	1,110	0	0	0	0	0	2,763
<b>Total</b>	<b>\$349,612</b>	<b>\$38,797</b>	<b>\$123,993</b>	<b>\$139,418</b>	<b>\$11,465</b>	<b>\$11,443</b>	<b>\$9,133</b>	<b>\$75,702</b>	<b>\$17,129</b>	<b>\$86,636</b>

**Lapeer County, Michigan**  
**2 CFR Part 200**

CY 2022  
10/28/2023

**Allocation Summary**

**Dept:9 101-265 Building & Grounds**

Department	Historic Old Courthouse	Other Buildings	Phone/Netwo rk	Shredding Services	Direct Services	Total
2 101-172 Administration	\$0	\$0	\$(6)	\$157	\$0	\$6,726
3 101-191 Accounting	0	0	(8)	157	0	7,064
4 101-228 Info Tech	0	0	(1)	157	0	2,693
7 101-253 Treasurer	0	0	(6)	157	0	13,093
9 101-265 Building & Grounds	0	0	(4)	157	0	20,777
10 101-101 Board of Commissioners	0	0	(9)	157	0	15,643
11 101-215 Clerk	0	0	(12)	157	0	25,172
15 101-257 Equalization	0	0	(3)	157	0	8,380
17 101-283 Circuit Court	0	0	(17)	157	0	82,552
18 101-286 District Court	0	0	(28)	314	287	57,546
19 101-294 Probate Court	0	0	(25)	0	0	(25)
22 101-295 Adult Probation	0	0	(12)	157	0	10,475
23 101-296 Prosecuting Attorney	0	0	(21)	157	395	30,707
25 101-301 Sheriff Administration	0	0	(36)	0	2,374	24,091
27 101-351 Jail	0	0	0	0	0	134,556
28 101-442 Drain Commissioner	0	0	(5)	0	0	7,713
31 101-710 MSU Extension	0	0	(13)	0	0	19,671
32 101-711 Register of Deeds	0	0	(12)	0	0	16,786
40 215 Friend of the Court	0	0	(31)	314	0	37,866
43 221 Health Department	0	0	(94)	0	0	102,075
44 222 Comm. Mental Health	0	0	(179)	0	0	83,694
45 223 Personal Care-Aide / Senior Activi	0	0	(4)	0	21	10,366
46 225 Animal Control	0	0	(5)	0	0	9,128
52 260 Indigent Defense	0	0	(3)	0	0	(3)
53 261 911 Fund	0	0	0	0	0	17,129
63 272 Community Corrections	0	0	(4)	157	0	4,740
91 292 Child Care	0	0	(4)	157	0	3,272
92 293 Veterans Relief	0	0	(6)	0	0	7,815
105 532 Foreclosure	0	0	(3)	0	0	(3)
109 631 Bldg & Grnds - Equipment	0	0	0	0	0	11,465
121 FIA Space	0	0	0	0	0	75,702
122 All Other	6,165	8,033	0	0	0	35,856
<b>Total</b>	<b>\$6,165</b>	<b>\$8,033</b>	<b>\$(550)</b>	<b>\$2,671</b>	<b>\$3,077</b>	<b>\$882,725</b>



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## Section 6: Internal Service Funds Reconciliation



**Lapeer County, Michigan**  
**Internal Service Fund Reconciliation**  
**Based on Fiscal Year 2022**

	Health Insurance	Unemployment Insurance	Worker's Comp	CMH Equipment Acquisition & Replacement	Equipment Acquisition & Replacement	Retirement	Public Employee Health Care	Total
Operating Revenue								
Charges for Services	\$ 5,903,592	\$ 49,100	\$ 102,585	\$ 57,095	\$ 813,213	\$ 3,275,250	\$ 150,383	\$ 10,351,218
Operating Expenses								
Fringe Benefits	5,034,770	5,007	298,490	-	-	3,160,116	447,380	8,945,763
Other	51,166	16,026	16,651	723	411,496	17,064	6,349	519,475
Depreciation				63,553	475,508	-	-	539,061
Total Operating Expenses	5,085,936	21,033	315,141	64,276	887,004	3,177,180	453,729	10,004,299
Operating Income (Loss)	817,656	28,067	(212,556)	(7,181)	(73,791)	98,070	(303,346)	346,919
Non-Operating Revenue:								
Gain on Sale of Assets	-	-	-	-	95,744	-	-	95,744
Net Income (Loss) before transfers	817,656	28,067	(212,556)	(7,181)	21,953	98,070	(303,346)	442,663
Transfers								
Transfers In	-	-			138,243	-	500,000	638,243
Transfers Out	(500,000)		-		-	-		(500,000)
Total Transfers	(500,000)	-	-	-	138,243	-	500,000	138,243
Change in Net Position	317,656	28,067	(212,556)	(7,181)	160,196	98,070	196,654	580,906
Net Position at beginning of year	2,008,953	23,911	786,758	772,158	3,839,963	645,211	5,707	8,082,661
Net position at end of year	\$ 2,326,609	\$ 51,978	\$ 574,202	\$ 764,977	\$ 4,000,159	\$ 743,281	\$ 202,361	\$ 8,663,567
2 CFR, Part 200 Adjustments	500,000	-	-	-	(138,243)	-	(500,000)	(138,243)
2 CFR Part 200 Adjusted R/E	2,826,609	51,978	574,202	764,977	3,861,916	743,281	(297,639)	8,525,324
Sixty Day Operating Expense	847,656	3,506	52,524	10,713	147,834	529,530	75,622	1,667,383
Excess reserves	1,978,953	48,473	521,679	754,264	3,714,082	213,751	(373,261)	6,857,941
Excess Months of WCR	4.67	27.66	19.86	140.82	50.25	0.81	(9.87)	

## **INTERNAL SERVICE FUNDS**

Internal Service Funds are used to account for financing of goods or services provided by one department or agency to other departments or agencies of the County for unemployment, workers' compensation, equipment acquisition and replacement, health care, health care savings and retirement, and to account for payment of related insurance claims, expenses, and contributions remitted to third-party administrators.

**LAPEER COUNTY, MICHIGAN**

**COMBINING STATEMENT OF NET POSITION  
INTERNAL SERVICE FUNDS  
DECEMBER 31, 2022**

	<u>Health Insurance</u>	<u>Unemployment Insurance</u>	<u>Workers' Compensation</u>	<u>CMH Equipment Acquisition &amp; Replacement</u>
<b>Assets:</b>				
Current assets -				
Cash and cash equivalents	\$ 2,318,892	\$ 56,985	\$ 717,228	\$ 501,000
Deposits with agent	4,111	-	15,000	-
Due from other governmental units	-	-	-	-
Due from other funds	-	-	-	-
Prepaid items	3,606	-	-	-
Total Current Assets	<u>2,326,609</u>	<u>56,985</u>	<u>732,228</u>	<u>501,000</u>
Property, plant, and equipment, net	-	-	-	263,977
Total Assets	<u>2,326,609</u>	<u>56,985</u>	<u>732,228</u>	<u>764,977</u>
<b>Liabilities:</b>				
Current liabilities -				
Accounts payable	-	5,007	8,373	-
Accrued claims	-	-	149,653	-
Total Current Liabilities	<u>-</u>	<u>5,007</u>	<u>158,026</u>	<u>-</u>
<b>Net Position:</b>				
Investment in capital assets	-	-	-	263,977
Unrestricted	<u>2,326,609</u>	<u>51,978</u>	<u>574,202</u>	<u>501,000</u>
Total Net Position	<u>\$ 2,326,609</u>	<u>\$ 51,978</u>	<u>\$ 574,202</u>	<u>\$ 764,977</u>

<u>Building and Grounds</u>	<u>Retirement</u>	<u>Public Employee Health Care</u>	<u>Total</u>
\$ 1,904,502	\$ 1,081,433	\$ 202,361	\$ 6,782,401
-	-	-	19,111
10,000	-	-	10,000
-	45,062	-	45,062
-	-	-	3,606
<u>1,914,502</u>	<u>1,126,495</u>	<u>202,361</u>	<u>6,860,180</u>
2,119,457	-	-	2,383,434
<u>4,033,959</u>	<u>1,126,495</u>	<u>202,361</u>	<u>9,243,614</u>
33,800	383,214	-	430,394
-	-	-	149,653
<u>33,800</u>	<u>383,214</u>	<u>-</u>	<u>580,047</u>
2,119,457	-	-	2,383,434
<u>1,880,702</u>	<u>743,281</u>	<u>202,361</u>	<u>6,280,133</u>
<u>\$ 4,000,159</u>	<u>\$ 743,281</u>	<u>\$ 202,361</u>	<u>\$ 8,663,567</u>

# LAPEER COUNTY, MICHIGAN

## COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION INTERNAL SERVICE FUNDS FOR THE YEAR ENDED DECEMBER 31, 2022

	Health Insurance	Unemployment Insurance	Workers' Compensation	CMH Equipment Acquisition & Replacement
<b>Operating Revenues:</b>				
Charges for services	\$ 5,903,592	\$ 49,100	\$ 102,585	\$ 57,095
<b>Operating Expenses:</b>				
Fringe benefits	5,034,770	5,007	298,490	-
Other	51,166	16,026	16,651	723
Depreciation	-	-	-	63,553
Total Operating Expenses	<u>5,085,936</u>	<u>21,033</u>	<u>315,141</u>	<u>64,276</u>
Operating Income (Loss)	817,656	28,067	( 212,556)	( 7,181)
<b>Non-Operating Revenue:</b>				
Gain on sale of assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Income (Loss) before Transfers	817,656	28,067	( 212,556)	( 7,181)
<b>Transfers:</b>				
Transfers In	-	-	-	-
Transfers Out	( 500,000)	-	-	-
Total Transfers	<u>( 500,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Change in Net Position	317,656	28,067	( 212,556)	( 7,181)
Net Position at beginning of year	<u>2,008,953</u>	<u>23,911</u>	<u>786,758</u>	<u>772,158</u>
Net Position at end of year	<u>\$ 2,326,609</u>	<u>\$ 51,978</u>	<u>\$ 574,202</u>	<u>\$ 764,977</u>

<u>Building and Grounds</u>	<u>Retirement</u>	<u>Public Employee Health Care</u>	<u>Total</u>
\$ 813,213	\$ 3,275,250	\$ 150,383	\$ 10,351,218
-	3,160,116	447,380	8,945,763
411,496	17,064	6,349	519,475
475,508	-	-	539,061
<u>887,004</u>	<u>3,177,180</u>	<u>453,729</u>	<u>10,004,299</u>
( 73,791)	98,070	( 303,346)	346,919
<u>95,744</u>	<u>-</u>	<u>-</u>	<u>95,744</u>
21,953	98,070	( 303,346)	442,663
138,243	-	500,000	638,243
-	-	-	( 500,000)
<u>138,243</u>	<u>-</u>	<u>500,000</u>	<u>138,243</u>
160,196	98,070	196,654	580,906
<u>3,839,963</u>	<u>645,211</u>	<u>5,707</u>	<u>8,082,661</u>
<u>\$ 4,000,159</u>	<u>\$ 743,281</u>	<u>\$ 202,361</u>	<u>\$ 8,663,567</u>

# LAPEER COUNTY, MICHIGAN

## COMBINING STATEMENT OF CASH FLOWS INTERNAL SERVICE FUNDS FOR THE YEAR ENDED DECEMBER 31, 2022

	Health Insurance	Unemployment Insurance	Workers' Compensation	CMH Equipment Acquisition & Replacement
<b>Cash Flows From Operating Activities:</b>				
Cash receipts for interfund services	\$ 5,903,592	\$ 49,100	\$ 102,585	\$ 57,095
Cash payments to suppliers	( 5,068,381)	( 37,582)	( 228,481)	( 28,305)
Net Cash Provided by (Used in) Operating Activities	<u>835,211</u>	<u>11,518</u>	<u>( 125,896)</u>	<u>28,790</u>
<b>Cash Flows From Noncapital Financing Activities:</b>				
Transfers in	-	-	-	-
Transfers out	( 500,000)	-	-	-
Net Cash Provided by (Used in) Noncapital Financing Activities	<u>( 500,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Cash Flows From Capital and Related Financing Activities:</b>				
Transfers in	-	-	-	-
Acquisition of capital assets	-	-	-	( 26,265)
Proceeds from sale of assets	-	-	-	-
Net Cash Used in Capital and Related Financing Activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>( 26,265)</u>
Increase (decrease) in cash and cash equivalents	335,211	11,518	( 125,896)	2,525
Cash and cash equivalents at beginning of year	<u>1,983,681</u>	<u>45,467</u>	<u>843,124</u>	<u>498,475</u>
Cash and cash equivalents at end of year	<u><u>\$ 2,318,892</u></u>	<u><u>\$ 56,985</u></u>	<u><u>\$ 717,228</u></u>	<u><u>\$ 501,000</u></u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities:</b>				
Operating income (loss)	\$ 817,656	\$ 28,067	\$( 212,556)	\$( 7,181)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities -				
Depreciation	-	-	-	63,553
Change in assets and liabilities:				
Due to/from other funds	-	-	-	-
Prepaid items/Deposits with agent	17,555	-	30,222	-
Accounts payable	-	( 16,549)	2,288	( 27,582)
Accrued claims	-	-	54,150	-
Net Cash Provided by (Used in) Operating Activities	<u><u>\$ 835,211</u></u>	<u><u>\$ 11,518</u></u>	<u><u>\$( 125,896)</u></u>	<u><u>\$ 28,790</u></u>

Building and Grounds	Retirement	Public Employee Health Care	Total
\$ 813,213	\$ 3,271,513	\$ 150,383	\$ 10,347,481
( 403,337)	( 3,114,694)	( 453,729)	( 9,334,509)
<u>409,876</u>	<u>156,819</u>	<u>( 303,346)</u>	<u>1,012,972</u>
-	-	500,000	500,000
-	-	-	( 500,000)
-	-	500,000	-
138,243	-	-	138,243
( 458,825)	-	-	( 485,090)
<u>95,504</u>	<u>-</u>	<u>-</u>	<u>95,504</u>
( 225,078)	-	-	( 251,343)
184,798	156,819	196,654	761,629
<u>1,729,704</u>	<u>924,614</u>	<u>5,707</u>	<u>6,030,772</u>
<u>\$ 1,914,502</u>	<u>\$ 1,081,433</u>	<u>\$ 202,361</u>	<u>\$ 6,792,401</u>
\$( 73,791)	\$ 98,070	\$( 303,346)	\$ 346,919
475,508	-	-	539,061
-	( 3,737)	-	( 3,737)
-	-	-	47,777
8,159	62,486	-	28,802
-	-	-	54,150
<u>\$ 409,876</u>	<u>\$ 156,819</u>	<u>\$( 303,346)</u>	<u>\$ 1,012,972</u>