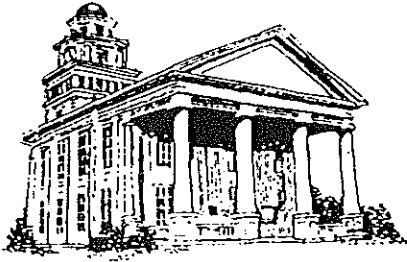


**LAPEER COUNTY,  
MICHIGAN  
COUNTY-WIDE  
COST ALLOCATION PLAN  
FISCAL 2012**

Based on Actual Costs  
For The Year Ended  
December 31, 2012



3941 Traxler Court  
Bay City, Michigan 48706  
(989) 684-4111  
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MICHIGAN'S OLDEST COURTHOUSE

***Lapeer County  
Administration Office***

255 Clay Street  
Lapeer, Michigan 48446

phone 810 area code  
**667-0366**  
**667-0369** FAX  
[www.county.lapeer.org](http://www.county.lapeer.org)

**LAPEER COUNTY, MICHIGAN**

**COUNTY-WIDE COST ALLOCATION PLAN**

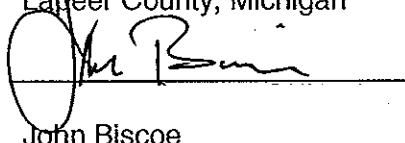
**Certification by the Responsible County Official**

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

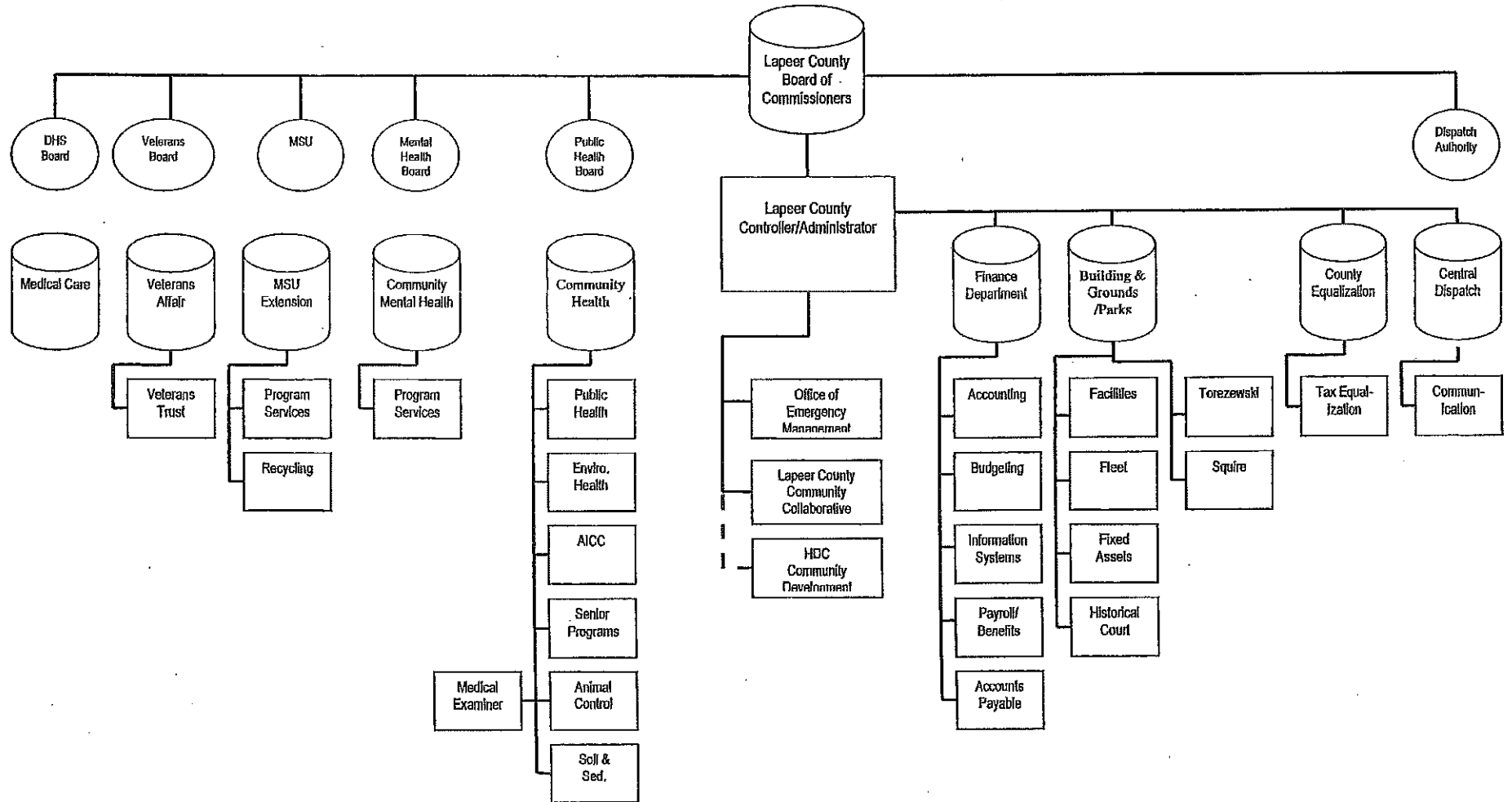
1.) All costs included in this proposal for the year ended December 31, 2012 to establish cost allocations or billings for the year beginning January 1, 2014, are allowable in accordance with the requirements of 2 CFR Part 225, Cost Principles for State, Local and Indian Tribal Governments (OMB Circular A-87) and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

2.) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare that the foregoing is true and correct.

Signature:   
Name of Official: John Biscoe  
Title: County Controller/Administrator  
Date: August 16, 2013

# LAPEER COUNTY APPOINTED ORGANIZATIONAL CHART



## INTRODUCTION

The cost allocation plan for indirect services provided by central service departments were based on actual expenditures for the fiscal year ended 2012. The plan was prepared by MAXIMUS, Inc.

## METHODOLOGY

The plan was prepared in accordance with the policies and procedures contained in OMB Circular A-87. A consistent approach has been followed in the treatment of direct or indirect costs; in no case have costs charged as direct costs to programs been included as indirect costs. Actual expenditure information was obtained from the financial statements for the fiscal year identified in the Cost Allocation Plan. Statistics used to allocate costs were taken from data by performing one hundred percent counts or, in some cases, conducting a representative sample period count.

A double step-down allocation procedure was used to distribute costs among central services and to other departments that receive benefits. The double step-down procedure initially requires a sequential ordering of departments. Department indirect cost allocations are then made in the order selected to all benefiting departments, including cross allocation to other central service departments. To insure that the cross-benefit of services among central service departments is fully recognized, a second step-down allocation for each central service department is made. Costs allocated for each central service department consist of the following:

**First Allocation** - the actual operating expenditures for the department, exclusive of unallowable items (i.e., capital expenditures, interest expense and general government costs as determined by OMB Circular A-87), plus all allocated costs for other central service departments which have been identified up to this point.

**Second Allocation** - costs from other central services made subsequent to that department's first allocation.

With respect to the double step-down methodology, two important points should be noted:

- (1) the initial sequencing of departments was made in consideration of the ordering which maximizes the benefits of services, and

- (2) after the second allocation of each central service department, that department was "closed" and could not receive any additional allocation from other central services.

To ease comprehension and avoid unnecessary bulk in the plan, the first and second allocations are shown on the same schedule within the plan.

### **FORMAT**

A table of contents is included at the beginning of the plan. The allocation of costs has been accomplished in the same order as shown in the table of contents. The table of contents also permits the ready identification of the following summary data and sections of the plan:

**Summary Data** - five summary schedules are provided at the beginning of the plan.

- (1) **Allocated Costs by Department (Schedule A)** - provides the costs allocated from each central service department to each operating department. The central service departments are listed on the left side of the page and the operating departments detailed in the plan are listed across the top with a total at the bottom of the page.
- (2) **Fixed Costs Proposed (Schedule B)** - this schedule computes the difference between the actual (final) costs compiled within this plan to the indirect cost amount used (fixed) during the fiscal period under review. The difference between the final costs and fixed cost is called the roll-forward adjustment. Depending on many factors a positive or negative number would be added to the final costs to compute a proposed cost, plus or minus adjustments, for the next fiscal period.
- (3) **Summary of Allocated Costs (Schedule C)** - summarizes the costs allocated from each central service department. The central service departments are listed along the left side of the page separated by spaces between the grantee departments.
- (4) **Detail of Allocated Costs (Schedule D)** - details the costs allocated from each central service department. The central service departments are listed across the top and the departments that received allocations are listed on the left side of the page.

- (5) **Summary of Allocation Basis (Schedule E)** - provides the basis used to allocate the costs for each function of every central service department.

**Sections** - sections for each central service department are presented in the following format:

- (1) **Nature and Extent of Services** - a narrative description of the central service and each function that was identified. Also described are the allocation basis used for each function and any other relevant information on expenditures.
- (2) **Costs to be Allocated** - presents the total costs to be allocated based on actual expenditures from the financial statements. Allocated additions represent costs allocated to a central service from other central service departments.
- (3) **Costs to be Allocated by Function** - costs for each department are split into different functions to the extent deemed necessary to insure the application of allocation basis which most closely correlate with the benefits derived to receiving departments. Total costs allocated are the same as reflected on the previous schedule. Functions of the department are listed across the top of the page and a detailed schedule is provided on each function.
- (4) **Detail Allocation** - detailed schedule of the allocation of each function is provided on all allocated functions except for General Administration. Costs of General Administration are reallocated to all other departmental functions based on functional costs.
- (5) **Departmental Cost Allocation Summary** - the last schedule in each department provides a summary of the costs allocated by function. The departments that received allocations are listed on the left side of the page and the central service functions are listed across the top.



## Based On The Year Ended December 31, 2012

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## Based On The Year Ended December 31, 2012

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**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
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**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Allocated Costs By Department**

Detail

Central Service Departments	Bd of Comm	Circuit Court	District Court	Jury Board	Indigent Counsel	Probate Court	Adult Probation
Building Use Charge	4,367	11,821	18,950	0	0	13,067	3,029
Administrative	4,237	8,656	13,015	0	0	2,239	0
Professional Services	449	2,485	8,592	49	1,960	494	105
Prosecuting Attorney	882	1,800	2,707	0	0	466	0
Treasurer	58	3,105	221	15	4,178	1,202	39
Computer Operations	4,584	12,441	18,275	0	0	3,274	0
Accounting	2,188	18,063	11,007	228	12,804	3,527	554
Utilities	7,883	21,262	34,216	0	0	23,442	5,435
Building & Grounds	12,976	37,951	56,210	0	0	38,860	9,469
Insurance	5,408	8,773	14,155	0	0	10,153	675
Total Allocated	43,032	126,357	177,348	292	18,942	96,724	19,306
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	43,032	126,357	177,348	292	18,942	96,724	19,306
Adjustments	0	0	0	0	0	0	0
Proposed Costs	43,032	126,357	177,348	292	18,942	96,724	19,306

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Allocated Costs By Department**

Detail

Central Service Departments	Elections	County Clerk	Equalization	Reg of Deeds	Drain Comm	Sheriff Admin	Crim Just Trng
Building Use Charge	0	7,338	2,412	4,423	2,263	20,816	0
Administrative	0	4,842	605	2,422	2,967	18,402	0
Professional Services	609	3,490	794	2,013	2,286	13,600	6
Prosecuting Attorney	0	1,007	126	503	617	3,828	0
Treasurer	429	48,172	7	5,271	34	787	1
Computer Operations	0	6,548	1,309	7,490	1,964	43,148	0
Accounting	3,049	5,380	1,174	3,015	2,979	20,389	27
Utilities	0	13,166	4,327	4,616	4,060	26,747	0
Building & Grounds	0	21,791	7,193	24,790	6,819	22,302	0
Insurance	3	5,450	961	3,013	4,325	95,825	0
Total Allocated	4,090	117,184	18,908	57,556	28,314	265,844	34
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	4,090	117,184	18,908	57,556	28,314	265,844	34
Adjustments	0	0	0	0	0	0	0
Proposed Costs	4,090	117,184	18,908	57,556	28,314	265,844	34

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Allocated Costs By Department**

Detail

Central Service Departments	Marine Safety	Jail	Medical Examiner	Veterans Burial	Veterans Affairs	MSU Extension	Planning
Building Use Charge	0	107,315	0	0	2,059	5,641	0
Administrative	0	18,100	0	0	847	1,211	0
Professional Services	43	14,986	500	36	881	1,311	23
Prosecuting Attorney	0	3,765	0	0	177	252	0
Treasurer	13	480	175	18	32	34	0
Computer Operations	0	5,236	0	0	1,964	11,132	0
Accounting	201	14,148	1,736	226	1,586	1,758	49
Utilities	0	142,713	0	0	2,149	5,303	0
Building & Grounds	0	131,076	0	0	6,598	15,584	0
Insurance	0	76,282	114	0	771	2,850	0
Total Allocated	257	514,101	2,525	280	17,064	45,076	72
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	257	514,101	2,525	280	17,064	45,076	72
Adjustments	0	0	0	0	0	0	0
Proposed Costs	257	514,101	2,525	280	17,064	45,076	72

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Allocated Costs By Department**

Detail

Central Service Departments	LDC Development	Road Comm	Parks & Rec	Polly Ann Trail	911 Fund	Friend of Court	FOC DP
Building Use Charge	0	0	0	0	0	11,020	0
Administrative	0	0	1,573	0	11,138	10,714	0
Professional Services	1	329	769	33	8,660	7,379	0
Prosecuting Attorney	0	0	327	0	2,317	2,228	0
Treasurer	1	418	592	0	1,221	7,162	0
Computer Operations	0	0	655	0	9,167	0	11,626
Accounting	9	727	4,181	75	12,953	6,839	0
Utilities	0	0	0	0	0	19,771	0
Building & Grounds	0	0	11,110	0	11,495	33,115	0
Insurance	0	210	4,034	5	9,723	11,535	0
Total Allocated	11	1,684	23,241	113	66,674	109,763	11,626
Roll Forward	0	0	0	0	0	( 24,309)	1,131
Cost With Roll Forward	11	1,684	23,241	113	66,674	85,454	12,757
Adjustments	0	0	0	0	0	0	0
Proposed Costs	11	1,684	23,241	113	66,674	85,454	12,757

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Allocated Costs By Department**

Detail

Central Service Departments	Marriage Counsel	Health Dept	Mental Health	Pers. Care-Aide	Animal Control	County Surveyor	ROD Automation
Building Use Charge	0	29,282	0	2,724	5,086	0	0
Administrative	0	20,641	40,799	7,748	1,695	605	0
Professional Services	27	14,031	43,423	5,309	2,155	250	115
Prosecuting Attorney	0	4,294	8,485	1,611	352	126	0
Treasurer	2,237	2,168	3,602	646	1,212	9	1,083
Computer Operations	0	29,427	0	4,152	1,964	0	0
Accounting	92	8,023	66,332	8,515	( 1,504)	641	643
Utilities	0	27,522	0	2,843	0	0	0
Building & Grounds	0	79,634	62,151	8,652	4,907	0	0
Insurance	0	19,680	47,460	6,451	2,617	32	0
Total Allocated	2,356	234,702	272,252	48,651	18,484	1,663	1,841
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	2,356	234,702	272,252	48,651	18,484	1,663	1,841
Adjustments	0	0	0	0	0	0	0
Proposed Costs	2,356	234,702	272,252	48,651	18,484	1,663	1,841



**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Allocated Costs By Department**

Detail

Central Service Departments	Budget Stabilization	Rental Property	Emerg Management	Community Grants	T.N.U.	Police Services	Law Enforc Prog
Building Use Charge	0	0	0	1,345	0	0	0
Administrative	0	0	605	1,998	0	8,837	181
Professional Services	21	104	421	1,641	306	11,344	392
Prosecuting Attorney	0	0	126	415	0	1,838	38
Treasurer	0	215	85	5,088	220	396	86
Computer Operations	0	0	655	2,618	0	0	0
Accounting	45	603	1,697	5,430	1,406	11,808	1,251
Utilities	0	0	0	2,413	0	0	0
Building & Grounds	0	0	22	4,027	0	390	0
Insurance	0	0	414	591	0	32,889	443
Total Allocated	66	922	4,025	25,566	1,932	67,502	2,391
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	66	922	4,025	25,566	1,932	67,502	2,391
Adjustments	0	0	0	0	0	0	0
Proposed Costs	66	922	4,025	25,566	1,932	67,502	2,391

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Allocated Costs By Department**

Detail

Central Service Departments	Law Enforc Grant	Law Enforc Other	Law Library	Comm Development	Senior Millage	Local Reserve Fund	F.I.A.
Building Use Charge	0	0	0	0	0	0	0
Administrative	1,211	0	0	605	0	0	0
Professional Services	1,365	164	56	1,066	77	20	104
Prosecuting Attorney	252	0	0	126	0	0	0
Treasurer	80	297	22	269	747	0	209
Computer Operations	0	0	0	0	0	0	0
Accounting	2,123	939	264	2,017	357	42	422
Utilities	0	0	0	0	0	0	0
Building & Grounds	43	0	0	43	0	0	0
Insurance	4,378	0	0	808	0	0	0
Total Allocated	9,452	1,400	342	4,934	1,181	62	735
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	9,452	1,400	342	4,934	1,181	62	735
Adjustments	0	0	0	0	0	0	0
Proposed Costs	9,452	1,400	342	4,934	1,181	62	735

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Allocated Costs By Department**

Detail

Central Service Departments	MCF Operations	Child Care	Veterans Trust	K.I.N.D.	Comm Collaborat	Debt Serv Funds	Cap Proj Funds
Building Use Charge	0	0	0	0	0	0	0
Administrative	0	1,573	0	0	2,361	0	0
Professional Services	370	1,438	28	3	2,492	138	544
Prosecuting Attorney	0	327	0	0	491	0	0
Treasurer	1,494	2,191	13	63	109	887	97
Computer Operations	0	1,964	0	0	0	0	0
Accounting	840	6,242	163	6	7,145	356	1,418
Utilities	0	0	0	0	0	0	0
Building & Grounds	0	43	0	0	0	0	0
Insurance	0	957	0	0	1,230	0	0
Total Allocated	2,704	14,735	204	72	13,828	1,381	2,059
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	2,704	14,735	204	72	13,828	1,381	2,059
Adjustments	0	0	0	0	0	0	0
Proposed Costs	2,704	14,735	204	72	13,828	1,381	2,059

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Allocated Costs By Department**

Detail

Central Service Departments	Delinquent Tax	Foreclosure	Revolving Drain	Treas Admin Fund	Drain Equipment	CMH Equipment	Equip Aquisition
Building Use Charge	0	0	0	0	0	0	6,251
Administrative	0	787	0	0	0	0	0
Professional Services	94	1,069	50	21	212	94	1,745
Prosecuting Attorney	0	164	0	0	0	0	0
Treasurer	49,109	23,137	27	1	96	6	850
Computer Operations	0	655	0	0	0	0	0
Accounting	363	2,432	292	51	1,258	255	10,750
Utilities	0	0	0	0	0	0	2,784
Building & Grounds	0	22	0	0	0	0	6,892
Insurance	0	( 59)	0	0	0	0	4,116
Total Allocated	49,566	28,207	369	73	1,566	355	33,388
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	49,566	28,207	369	73	1,566	355	33,388
Adjustments	0	0	0	0	0	0	0
Proposed Costs	49,566	28,207	369	73	1,566	355	33,388

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Allocated Costs By Department**

Detail

Central Service Departments	Unempl Insurance	Workers Comp Ins	Health Insurance	Retirement Sys	Health Care Save	Special Assess	FIA Space Costs
Building Use Charge	0	0	0	0	0	0	0
Administrative	0	0	0	0	0	0	0
Professional Services	64	98	4,992	78	17	213	0
Prosecuting Attorney	0	0	0	0	0	0	0
Treasurer	1	16	710	0	0	563	0
Computer Operations	0	0	0	0	0	0	0
Accounting	146	349	11,994	172	39	1,154	0
Utilities	0	0	0	0	0	0	0
Building & Grounds	0	0	0	0	0	0	71,920
Insurance	0	0	0	0	0	0	4,150
Total Allocated	211	463	17,696	250	56	1,930	76,070
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	211	463	17,696	250	56	1,930	76,070
Adjustments	0	0	0	0	0	0	0
Proposed Costs	211	463	17,696	250	56	1,930	76,070

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Allocated Costs By Department**

Detail

Central Service Departments	All Others	SubTotal	Direct Billed	Unallocated	Total
Building Use Charge	20,320	279,529	0	0	279,529
Administrative	0	190,614	0	0	190,614
Professional Services	1	168,035	0	0	168,035
Prosecuting Attorney	0	39,647	0	1,079,410	1,119,057
Treasurer	0	171,706	0	190,319	362,025
Computer Operations	0	180,248	0	0	180,248
Accounting	3	285,446	45,851	0	331,297
Utilities	9,435	360,087	0	0	360,087
Building & Grounds	26,800	712,885	0	0	712,885
Insurance	4,792	385,214	0	0	385,214
Total Allocated	61,351	2,773,411	45,851	1,269,729	4,088,991
Roll Forward	0	( 23,178)	0	0	( 23,178)
Cost With Roll Forward	61,351	2,750,233	45,851	1,269,729	4,065,813
Adjustments	0	0	0	0	0
Proposed Costs	61,351	2,750,233	45,851	1,269,729	4,065,813

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Fixed Costs Proposed**

Receiving Departments	Final Costs Fiscal 2012	Fixed Costs Fiscal 2012	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
Bd of Comm	43,032	0	0	43,032	0	43,032
Circuit Court	126,357	0	0	126,357	0	126,357
District Court	177,348	0	0	177,348	0	177,348
Jury Board	292	0	0	292	0	292
Indigent Counsel	18,942	0	0	18,942	0	18,942
Probate Court	96,724	0	0	96,724	0	96,724
Adult Probation	19,306	0	0	19,306	0	19,306
Elections	4,090	0	0	4,090	0	4,090
County Clerk	117,184	0	0	117,184	0	117,184
Equalization	18,908	0	0	18,908	0	18,908
Reg of Deeds	57,556	0	0	57,556	0	57,556
Drain Comm	28,314	0	0	28,314	0	28,314
Sheriff Admin	265,844	0	0	265,844	0	265,844
Crim Just Trng	34	0	0	34	0	34
Marine Safety	257	0	0	257	0	257
Jail	514,101	0	0	514,101	0	514,101
Medical Examiner	2,525	0	0	2,525	0	2,525
Veterans Burial	280	0	0	280	0	280
Veterans Affairs	17,064	0	0	17,064	0	17,064
MSU Extension	45,076	0	0	45,076	0	45,076
Planning	72	0	0	72	0	72
LDC Development	11	0	0	11	0	11
Road Comm	1,684	0	0	1,684	0	1,684
Parks & Rec	23,241	0	0	23,241	0	23,241
Polly Ann Trail	113	0	0	113	0	113
911 Fund	66,674	0	0	66,674	0	66,674
Friend of Court	109,763	134,072	( 24,309)	85,454	0	85,454
FOC DP	11,626	10,495	1,131	12,757	0	12,757
Marriage Counsel	2,356	0	0	2,356	0	2,356
Health Dept	234,702	0	0	234,702	0	234,702
Mental Health	272,252	0	0	272,252	0	272,252
Pers. Care-Aide	48,651	0	0	48,651	0	48,651
Animal Control	18,484	0	0	18,484	0	18,484
County Surveyor	1,663	0	0	1,663	0	1,663



**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Fixed Costs Proposed**

Receiving Departments	Final Costs Fiscal 2012	Fixed Costs Fiscal 2012	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
ROD Automation	1,841	0	0	1,841	0	1,841
Budget Stabilization	66	0	0	66	0	66
Rental Property	922	0	0	922	0	922
Emerg Management	4,025	0	0	4,025	0	4,025
Community Grants	25,566	0	0	25,566	0	25,566
T.N.U.	1,932	0	0	1,932	0	1,932
Police Services	67,502	0	0	67,502	0	67,502
Law Enforc Prog	2,391	0	0	2,391	0	2,391
Law Enforc Grant	9,452	0	0	9,452	0	9,452
Law Enforc Other	1,400	0	0	1,400	0	1,400
Law Library	342	0	0	342	0	342
Comm Development	4,934	0	0	4,934	0	4,934
Senior Millage	1,181	0	0	1,181	0	1,181
Local Reserve Fund	62	0	0	62	0	62
F.I.A.	735	0	0	735	0	735
MCF Operations	2,704	0	0	2,704	0	2,704
Child Care	14,735	0	0	14,735	0	14,735
Veterans Trust	204	0	0	204	0	204
K.I.N.D.	72	0	0	72	0	72
Comm Collaborat	13,828	0	0	13,828	0	13,828
Debt Serv Funds	1,381	0	0	1,381	0	1,381
Cap Proj Funds	2,059	0	0	2,059	0	2,059
Deliquent Tax	49,566	0	0	49,566	0	49,566
Foreclosure	28,207	0	0	28,207	0	28,207
Revolving Drain	369	0	0	369	0	369
Treas Admin Fund	73	0	0	73	0	73
Drain Equipment	1,566	0	0	1,566	0	1,566
CMH Equipment	355	0	0	355	0	355
Equip Aquisition	33,388	0	0	33,388	0	33,388
Unempl Insurance	211	0	0	211	0	211
Workers Comp Ins	463	0	0	463	0	463
Health Insurance	17,696	0	0	17,696	0	17,696
Retirement Sys	250	0	0	250	0	250
Health Care Save	56	0	0	56	0	56





**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Fixed Costs Proposed**

Receiving Departments	Final Costs Fiscal 2012	Fixed Costs Fiscal 2012	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
Special Assess	1,930	0	0	1,930	0	1,930
FIA Space Costs	76,070	0	0	76,070	0	76,070
All Others	61,351	0	0	61,351	0	61,351
SubTotal	2,773,411	144,567	( 23,178)	2,750,233	0	2,750,233
Direct Billed	45,851					45,851
Unallocated	1,269,729					1,269,729
Total	4,088,991					4,065,813

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Summary Of Allocated Costs**

Department	Total Expenditures	Cost Adjustments	Total Allocated
Building Use Charge	0	301,629	
Administrative	216,614	( 30,447)	
Professional Services	200,231	( 2,312)	
Prosecuting Attorney	1,128,085	( 109,932)	
Treasurer	369,392	( 54,164)	
Computer Operations	177,955	55,352	
Accounting	301,924	19,227	
Utilities	396,843	( 4,695)	
Building & Grounds	658,774	62,197	
Insurance	404,692	( 2,374)	
Bd of Comm			43,032
Circuit Court			126,357
District Court			177,348
Jury Board			292
Indigent Counsel			18,942
Probate Court			96,724
Adult Probation			19,306
Elections			4,090
County Clerk			117,184
Equalization			18,908
Reg of Deeds			57,556
Drain Comm			28,314
Sheriff Admin			265,844
Crim Just Trng			34
Marine Safety			257
Jail			514,101
Medical Examiner			2,525
Veterans Burial			280
Veterans Affairs			17,064
MSU Extension			45,076
Planning			72
LDC Development			11
Road Comm			1,684
Parks & Rec			23,241
Polly Ann Trail			113
911 Fund			66,674

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Summary Of Allocated Costs**

Department	Total Expenditures	Cost Adjustments	Total Allocated
Friend of Court			109,763
FOC DP			11,626
Marriage Counsel			2,356
Health Dept			234,702
Mental Health			272,252
Pers. Care-Aide			48,651
Animal Control			18,484
County Surveyor			1,663
ROD Automation			1,841
Budget Stablization			66
Rental Property			922
Emerg Management			4,025
Community Grants			25,566
T.N.U.			1,932
Police Services			67,502
Law Enforc Prog			2,391
Law Enforc Grant			9,452
Law Enforc Other			1,400
Law Library			342
Comm Development			4,934
Senior Millage			1,181
Local Reserve Fund			62
F.I.A.			735
MCF Operations			2,704
Child Care			14,735
Veterans Trust			204
K.I.N.D.			72
Comm Collaborat			13,828
Debt Serv Funds			1,381
Cap Proj Funds			2,059
Deliquent Tax			49,566
Foreclosure			28,207
Revolving Drain			369
Treas Admin Fund			73
Drain Equipment			1,566
CMH Equipment			355

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Summary Of Allocated Costs**

Department	Total Expenditures	Cost Adjustments	Total Allocated	
Equip Aquisition			33,388	
Unempl Insurance			211	
Workers Comp Ins			463	
Health Insurance			17,696	
Retirement Sys			250	
Health Care Save			56	
Special Assess			1,930	
FIA Space Costs			76,070	
All Others			61,351	
Direct Billed Total			45,851	
Unallocated Total			1,269,729	
Totals	<u>3,854,510</u>	<u>234,481</u>	<u>4,088,991</u>	Deviation 0

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Detail Of Allocated Costs**

Department	Building Use Charge 1.5	Administrative 2.5	Professional Services 3.5	Prosecuting Attorney 4.5	Treasurer 5.5	Computer Operations 6.5	Accounting 7.5
Building Use Charge	( 302,779)	0	1,150	0	0	0	0
Administrative	1,980	( 207,807)	3,587	267	35	1,267	3,906
Professional Services	0	0	( 200,875)	0	26	0	2,930
Prosecuting Attorney	8,439	8,475	6,834	( 1,121,137)	243	18,825	11,514
Treasurer	3,897	2,967	4,426	617	( 363,430)	8,638	5,858
Computer Operations	764	605	2,959	126	47	( 244,642)	2,671
Accounting	2,082	2,422	4,839	503	193	33,700	( 376,785)
Utilities	0	0	1,407	0	233	0	3,968
Building & Grounds	6,088	2,724	5,605	567	618	1,964	12,492
Insurance	0	0	2,033	0	10	0	2,149
Bd of Comm	4,367	4,237	449	882	58	4,584	2,188
Circuit Court	11,821	8,656	2,485	1,800	3,105	12,441	18,063
District Court	18,950	13,015	8,592	2,707	221	18,275	11,007
Jury Board	0	0	49	0	15	0	228
Indigent Counsel	0	0	1,960	0	4,178	0	12,804
Probate Court	13,067	2,239	494	466	1,202	3,274	3,527
Adult Probation	3,029	0	105	0	39	0	554
Elections	0	0	609	0	429	0	3,049
County Clerk	7,338	4,842	3,490	1,007	48,172	6,548	5,380
Equalization	2,412	605	794	126	7	1,309	1,174
Reg of Deeds	4,423	2,422	2,013	503	5,271	7,490	3,015
Drain Comm	2,263	2,967	2,286	617	34	1,964	2,979
Sheriff Admin	20,816	18,402	13,600	3,828	787	43,148	20,389
Crim Just Trng	0	0	6	0	1	0	27
Marine Safety	0	0	43	0	13	0	201
Jail	107,315	18,100	14,986	3,765	480	5,236	14,148
Medical Examiner	0	0	500	0	175	0	1,736
Veterans Burial	0	0	36	0	18	0	226
Veterans Affairs	2,059	847	881	177	32	1,964	1,586
MSU Extension	5,641	1,211	1,311	252	34	11,132	1,758
Planning	0	0	23	0	0	0	49
LDC Development	0	0	1	0	1	0	9
Road Comm	0	0	329	0	418	0	727
Parks & Rec	0	1,573	769	327	592	655	4,181
Polly Ann Trail	0	0	33	0	0	0	75

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Detail Of Allocated Costs**

Department	Building Use Charge	Administrative	Professional Services	Prosecuting Attorney	Treasurer	Computer Operations	Accounting
	1.5	2.5	3.5	4.5	5.5	6.5	7.5
911 Fund	0	11,138	8,660	2,317	1,221	9,167	12,953
Friend of Court	11,020	10,714	7,379	2,228	7,162	0	6,839
FOC DP	0	0	0	0	0	11,626	0
Marriage Counsel	0	0	27	0	2,237	0	92
Health Dept	29,282	20,641	14,031	4,294	2,168	29,427	8,023
Mental Health	0	40,799	43,423	8,485	3,602	0	66,332
Pers. Care-Aide	2,724	7,748	5,309	1,611	646	4,152	8,515
Animal Control	5,086	1,695	2,155	352	1,212	1,964	( 1,504)
County Surveyor	0	605	250	126	9	0	641
ROD Automation	0	0	115	0	1,083	0	643
Budget Stablization	0	0	21	0	0	0	45
Rental Property	0	0	104	0	215	0	603
Emerg Management	0	605	421	126	85	655	1,697
Community Grants	1,345	1,998	1,641	415	5,088	2,618	5,430
T.N.U.	0	0	306	0	220	0	1,406
Police Services	0	8,837	11,344	1,838	396	0	11,808
Law Enforc Prog	0	181	392	38	86	0	1,251
Law Enforc Grant	0	1,211	1,365	252	80	0	2,123
Law Enforc Other	0	0	164	0	297	0	939
Law Library	0	0	56	0	22	0	264
Comm Development	0	605	1,066	126	269	0	2,017
Senior Millage	0	0	77	0	747	0	357
Local Reserve Fund	0	0	20	0	0	0	42
F.I.A.	0	0	104	0	209	0	422
MCF Operations	0	0	370	0	1,494	0	840
Child Care	0	1,573	1,438	327	2,191	1,964	6,242
Veterans Trust	0	0	28	0	13	0	163
K.I.N.D.	0	0	3	0	63	0	6
Comm Collaborat	0	2,361	2,492	491	109	0	7,145
Debt Serv Funds	0	0	138	0	887	0	356
Cap Proj Funds	0	0	544	0	97	0	1,418
Deliquent Tax	0	0	94	0	49,109	0	363
Foreclosure	0	787	1,069	164	23,137	655	2,432
Revolving Drain	0	0	50	0	27	0	292
Treas Admin Fund	0	0	21	0	1	0	51

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Detail Of Allocated Costs**

Department	Building Use Charge	Administrative	Professional Services	Prosecuting Attorney	Treasurer	Computer Operations	Accounting
	1.5	2.5	3.5	4.5	5.5	6.5	7.5
Drain Equipment	0	0	212	0	96	0	1,258
CMH Equipment	0	0	94	0	6	0	255
Equip Aquisition	6,251	0	1,745	0	850	0	10,750
Unempl Insurance	0	0	64	0	1	0	146
Workers Comp Ins	0	0	98	0	16	0	349
Health Insurance	0	0	4,992	0	710	0	11,994
Retirement Sys	0	0	78	0	0	0	172
Health Care Save	0	0	17	0	0	0	39
Special Assess	0	0	213	0	563	0	1,154
FIA Space Costs	0	0	0	0	0	0	0
All Others	20,320	0	1	0	0	0	3
Direct Billings	0	0	0	0	0	0	45,851
Unallocated	0	0	0	1,079,410	190,319	0	0
Total	0	0	0	0	0	0	0

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Detail Of Allocated Costs**

Department	Utilities 8.5	Building & Grounds 9.5	Insurance 10.5	Total Plan Allocated
Building Use Charge	0	0	0	0
Administrative	3,548	5,840	1,210	0
Professional Services	0	0	0	0
Prosecuting Attorney	15,241	24,292	9,121	0
Treasurer	6,984	11,220	3,595	0
Computer Operations	1,369	2,200	594	0
Accounting	3,732	6,045	2,118	0
Utilities	( 397,756)	0	0	0
Building & Grounds	6,795	( 762,482)	4,658	0
Insurance	0	0	( 406,510)	0
Bd of Comm	7,883	12,976	5,408	43,032
Circuit Court	21,262	37,951	8,773	126,357
District Court	34,216	56,210	14,155	177,348
Jury Board	0	0	0	292
Indigent Counsel	0	0	0	18,942
Probate Court	23,442	38,860	10,153	96,724
Adult Probation	5,435	9,469	675	19,306
Elections	0	0	3	4,090
County Clerk	13,166	21,791	5,450	117,184
Equalization	4,327	7,193	961	18,908
Reg of Deeds	4,616	24,790	3,013	57,556
Drain Comm	4,060	6,819	4,325	28,314
Sheriff Admin	26,747	22,302	95,825	265,844
Crim Just Trng	0	0	0	34
Marine Safety	0	0	0	257
Jail	142,713	131,076	76,282	514,101
Medical Examiner	0	0	114	2,525
Veterans Burial	0	0	0	280
Veterans Affairs	2,149	6,598	771	17,064
MSU Extension	5,303	15,584	2,850	45,076
Planning	0	0	0	72
LDC Development	0	0	0	11
Road Comm	0	0	210	1,684
Parks & Rec	0	11,110	4,034	23,241
Polly Ann Trail	0	0	5	113



**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Detail Of Allocated Costs**

Department	Utilities 8.5	Building & Grounds 9.5	Insurance 10.5	Total Plan Allocated
911 Fund	0	11,495	9,723	66,674
Friend of Court	19,771	33,115	11,535	109,763
FOC DP	0	0	0	11,626
Marriage Counsel	0	0	0	2,356
Health Dept	27,522	79,634	19,680	234,702
Mental Health	0	62,151	47,460	272,252
Pers. Care-Aide	2,843	8,652	6,451	48,651
Animal Control	0	4,907	2,617	18,484
County Surveyor	0	0	32	1,663
ROD Automation	0	0	0	1,841
Budget Stablization	0	0	0	66
Rental Property	0	0	0	922
Emerg Management	0	22	414	4,025
Community Grants	2,413	4,027	591	25,566
T.N.U.	0	0	0	1,932
Police Services	0	390	32,889	67,502
Law Enforc Prog	0	0	443	2,391
Law Enforc Grant	0	43	4,378	9,452
Law Enforc Other	0	0	0	1,400
Law Library	0	0	0	342
Comm Development	0	43	808	4,934
Senior Millage	0	0	0	1,181
Local Reserve Fund	0	0	0	62
F.I.A.	0	0	0	735
MCF Operations	0	0	0	2,704
Child Care	0	43	957	14,735
Veterans Trust	0	0	0	204
K.I.N.D.	0	0	0	72
Comm Collaborat	0	0	1,230	13,828
Debt Serv Funds	0	0	0	1,381
Cap Proj Funds	0	0	0	2,059
Deliquent Tax	0	0	0	49,566
Foreclosure	0	22	( 59)	28,207
Revolving Drain	0	0	0	369
Treas Admin Fund	0	0	0	73

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Detail Of Allocated Costs**

Department	Utilities 8.5	Building & Grounds 9.5	Insurance 10.5	Total Plan Allocated
Drain Equipment	0	0	0	1,566
CMH Equipment	0	0	0	355
Equip Aquisition	2,784	6,892	4,116	33,388
Unempl Insurance	0	0	0	211
Workers Comp Ins	0	0	0	463
Health Insurance	0	0	0	17,696
Retirement Sys	0	0	0	250
Health Care Save	0	0	0	56
Special Assess	0	0	0	1,930
FIA Space Costs	0	71,920	4,150	76,070
All Others	9,435	26,800	4,792	61,351
Direct Billings	0	0	0	45,851
Unallocated	0	0	0	1,269,729
Total	0	0	0	4,088,991

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule E - Summary of Allocation Basis**

Department	Allocation Basis:	Allocation Source:
<b>Building Use Charge</b>		
1.4.1 County Complex	Assigned square footage by department	Building & Grounds department
1.4.2 Annex	Assigned square footage by department	Building & Grounds department
1.4.3 Jail	Assigned square footage by department	Building & Grounds department
1.4.4 Health Building	Assigned square footage by department	Building & Grounds department
1.4.5 Garage	Assigned square footage by department	Building & Grounds department
1.4.6 Storage Bldg	Assigned square footage by department	Building & Grounds department
1.4.7 Animal Shelter	Assigned square footage by department	Building & Grounds department
1.4.8 Historical CH	Assigned square footage by department	Building & Grounds department
<b>Administrative</b>		
2.4.1 Admin Services	Average number of FTE's by department	FTE Summary
<b>Professional Services</b>		
3.4.1 Accounting Serv	Number of general accounting transactions by department	Detail transaction history
3.4.2 Consulting Serv	Percentage of effort by Central Service Department	Consultant's time summary
3.4.3 Labor Relations	Number of union positions by department	Union deduction report
3.4.4 Specific Serv	Dollar amount of assigned services by department	Paid invoices
<b>Prosecuting Attorney</b>		
4.4.1 Civil Counsel	Average number of FTE's by department	FTE Summary
<b>Treasurer</b>		
5.4.1 Cash Accounting	Number of cash receipt transactions by department	Detail transaction history
5.4.2 Accts Payable	Number of accounts payable transactions by department	Detail transaction history
<b>Computer Operations</b>		
6.4.1 Network Support	Number of assigned PC's by department	PC Inventory
6.4.2 Desktop Support	Number of assigned PC's by department	PC Inventory Summary
6.4.3 Specific Serv	Dollar amount of contract services by department	Paid Invoices
6.4.4 General Acctng	Direct allocation to Accounting	Employee time summary

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule E - Summary of Allocation Basis**

Department	Allocation Basis:	Allocation Source:
<b>Accounting</b>		
7.4.1 General Acctng	Number of general accounting transactions by department	Detail transaction history
7.4.2 Accts Payable	Number of accounts payable transactions by department	Detail transaction history
7.4.3 Payroll	Dollar amount of payroll expense by department	General ledger
7.4.4 Term Payoff	Dollar amount of wages by benefiting department	General ledger
<b>Utilities</b>		
8.4.1 County Complex	Assigned square footage by department	Building & Grounds department
8.4.2 Annex	Assigned square footage by department	Building & Grounds department
8.4.3 Jail	Assigned square footage by department	Building & Grounds department
8.4.4 Health	Assigned square footage by department	Building & Grounds department
8.4.5 Historic CH	Assigned square footage by department	Building & Grounds department
8.4.6 Storage Bldg		
8.4.7 Other Buildings	Dollar amount of assigned utilities by department	Paid invoices
<b>Building &amp; Grounds</b>		
9.4.1 County Complex	Assigned square footage by department	Building & Grounds department
9.4.2 Annex	Assigned square footage by department	Building & Grounds department
9.4.3 Jail	Assigned square footage by department	Building & Grounds department
9.4.4 Health Building	Assigned square footage by department	Building & Grounds department
9.4.5 Garage	Assigned square footage by department	Building & Grounds department
9.4.6 Storage Bldg	Assigned square footage by department	Building & Grounds department
9.4.7 Animal Shelter	Assigned square footage by department	Building & Grounds department
9.4.8 Social Services	Direct allocation to FIA	Building & Grounds department
9.4.9 Central Disp	Assigned square footage by department	Building & Grounds department
9.4.10 Mental Health	Assigned square footage by department	Building & Grounds department
9.4.11 Historic CH	Assigned square footage by department	Building & Grounds department
9.4.12 Other Bldgs	Assigned square footage by department	Building & Grounds department
9.4.13 Phone/Network	Number of lines by department	Phone directory
9.4.14 Parks	Direct allocation to Parks	Facilities
9.4.15 Specific Serv	Dollar amount of specific services by department	Paid invoices

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule E - Summary of Allocation Basis**

Department	Allocation Basis:	Allocation Source:
Insurance		
10.4.1 General Liab	Dollar amount of assigned wages by department	General ledger
10.4.2 Vehicle Ins	Dollar amount of insurance premiums by department	Vehicle insurance summary
10.4.3 Sheriff	Dollar amount of wages by dept. (Sheriff programs only)	Trial balance
10.4.4 Health/CMH	Dollar amount of insurance preimums by department	Paid invoice
10.4.5 Prop Co Complex	Assigned square footage by department	Building & Grounds department
10.4.6 Prop Annex	Assigned square footage by department	Building & Grounds department
10.4.7 Prop Jail	Assigned square footage by department	Building & Grounds department
10.4.8 Prop Health Bld	Assigned square footage by department	Building & Grounds department
10.4.9 Prop Storage Bd	Assigned square footage by department	Building & Grounds department
10.4.10 Prop Hist. CH	Assigned square footage by department	Building & Grounds department
10.4.11 Prop Misc Bldgs	Dollar amount of insured value by department	Property insurance summary
10.4.12 Unemploy Insur	Dollar amount of unemployment charges by department	General ledger
10.4.13 Health Insur	Dollar amount of Health insurance charges by department	General ledger

**Lapeer County, Michigan  
Building Use Charge  
Nature and Extent of Services**

Building use charges are a portion of total costs for office space needed by County Departments. Building use charges are calculated at two percent of building and land improvements (construction, acquisition, and renovation) plus allowable interest expense. The following facilities have been identified within this schedule for allocation to benefiting departments. The amount of use charge calculation identified below for the Central Dispatch building was not allocated in this cost plan because funding for the construction of this building was provided through a special millage.

<b><u>Buildings</u></b>	<b><u>Cost</u></b>	<b><u>Use Charge</u></b>
County Complex	5,131,913	102,638
Annex	503,480	10,070
Jail	5,925,533	118,511
Health Building	1,996,446	39,929
Garage	305,365	6,107
Register of Deeds	83,755	1,675
Animal Shelter	247,102	4,942
Historical Courthouse	902,239	17,757
<b>Total Per Cost Plan</b>		<b>301,629</b>

The building use charge costs for those facilities with multiple departments have been allocated based on usable square footage. In those facilities with a single occupant, the use charge is allocated directly to that department.

**Lapeer County, Michigan  
Building Use Charge  
Nature and Extent of Services**

This department receives allocations from other central service departments. The allocations received are, in turn, reallocated to recipient departments according to the initial distribution established for this service department. This procedure provides for an appropriate allocation of all service department charges.

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Building Use Charge**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
Professional Services		1,150	1,150	
Total Allocated Additions:		1,150	1,150	1,150
Building Use Charge	301,629			
Total Departmental Cost Adjustments:	301,629			301,629
Total To Be Allocated:	301,629	1,150		302,779



**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Building Use Charge**

	Total	General & Admin	County Complex	Annex	Jail
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	0	0	0	0	0
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Cost Adjustments</b>					
Building Use Charge	301,629	0	102,638	10,070	118,511
 Functional Cost	 301,629	 0	 102,638	 10,070	 118,511
<b>Allocation Step 1</b>					
1st Allocation	301,629	0	102,638	10,070	118,511
<b>Allocation Step 2</b>					
Inbound- All Others	1,150	0	142	144	144
2nd Allocation	1,150	0	142	144	144
<b>Total For 0010 Building Use</b>					
Total Allocated	302,779	0	102,780	10,214	118,655

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Building Use Charge**

	Health Building	Garage	Storage Bldg	Animal Shelter	Historical CH
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	0	0	0	0	0
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Cost Adjustments</b>					
Building Use Charge	39,929	6,107	1,675	4,942	17,757
Functional Cost	39,929	6,107	1,675	4,942	17,757
<b>Allocation Step 1</b>					
1st Allocation	39,929	6,107	1,675	4,942	17,757
<b>Allocation Step 2</b>					
Inbound- All Others	144	144	144	144	144
2nd Allocation	144	144	144	144	144
<b>Total For 0010 Building Use</b>					
Total Allocated	40,073	6,251	1,819	5,086	17,901

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Building Use Charge**

Activity - County Complex

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Administrative	1,104	1.9264	1,977		1,977	3	1,980
Prosecuting Attorney	4,435	7.7386	7,943		7,943	11	7,954
Treasurer	2,173	3.7917	3,892		3,892	5	3,897
Computer Operations	426	0.7433	763		763	1	764
Accounting	1,161	2.0258	2,079		2,079	3	2,082
Building & Grounds	700	1.2214	1,254		1,254	2	1,256
Bd of Comm	2,317	4.0429	4,150		4,150	6	4,156
Circuit Court	6,464	11.2790	11,577		11,577	16	11,593
District Court	10,068	17.5677	18,030		18,030	25	18,055
Probate Court	7,286	12.7133	13,049		13,049	18	13,067
Adult Probation	1,689	2.9471	3,025		3,025	4	3,029
County Clerk	4,092	7.1401	7,328		7,328	10	7,338
Equalization	1,345	2.3469	2,409		2,409	3	2,412
Drain Comm	1,262	2.2021	2,260		2,260	3	2,263
Jail	5,284	9.2200	9,463		9,463	13	9,476
Friend of Court	6,145	10.7224	11,005		11,005	15	11,020
Community Grants	750	1.3087	1,343		1,343	2	1,345
All Others	609	1.0626	1,091		1,091	2	1,093
SubTotal	57,310	100.0000	102,638		102,638	142	102,780
TOTAL	57,310	100.0000	102,638		102,638	142	102,780

Allocation Basis: Assigned square footage by department

Allocation Source: Building &amp; Grounds department

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Building Use Charge**

Activity - Annex

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Reg of Deeds	2,532	43.2969	4,360		4,360	63	4,423
Veterans Affairs	1,179	20.1607	2,030		2,030	29	2,059
Pers. Care-Aide	1,560	26.6758	2,686		2,686	38	2,724
All Others	577	9.8666	994		994	14	1,008
SubTotal	5,848	100.0000	10,070		10,070	144	10,214
TOTAL	5,848	100.0000	10,070		10,070	144	10,214

Allocation Basis: Assigned square footage by department

Allocation Source: Building &amp; Grounds department

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Building Use Charge**

Activity - Jail

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Sheriff Admin	7,000	17.5439	20,791		20,791	25	20,816
Jail	32,900	82.4561	97,720		97,720	119	97,839
SubTotal	39,900	100.0000	118,511		118,511	144	118,655
TOTAL	39,900	100.0000	118,511		118,511	144	118,655

Allocation Basis: Assigned square footage by department

Allocation Source: Building &amp; Grounds department

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Building Use Charge**

## Activity - Health Building

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Building & Grounds	2,916	12.0596	4,815		4,815	17	4,832
MSU Extension	3,404	14.0778	5,621		5,621	20	5,641
Health Dept	17,668	73.0686	29,176		29,176	106	29,282
All Others	192	0.7940	317		317	1	318
SubTotal	24,180	100.0000	39,929		39,929	144	40,073
TOTAL	24,180	100.0000	39,929		39,929	144	40,073

Allocation Basis: Assigned square footage by department

Allocation Source: Building &amp; Grounds department

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Building Use Charge**

Activity - Garage

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Equip Aquisition	3,456	100.0000	6,107		6,107	144	6,251
SubTotal	3,456	100.0000	6,107		6,107	144	6,251
TOTAL	3,456	100.0000	6,107		6,107	144	6,251

Allocation Basis: Assinged square footage by department

Allocation Source: Building &amp; Grounds department

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Building Use Charge**

Activity - Storage Bldg

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Prosecuting Attorney	516	26.6667	447		447	38	485
Bd of Comm	224	11.5762	194		194	17	211
Circuit Court	243	12.5581	210		210	18	228
District Court	952	49.1990	824		824	71	895
SubTotal	1,935	100.0000	1,675		1,675	144	1,819
TOTAL	1,935	100.0000	1,675		1,675	144	1,819

Allocation Basis: Assigned square footage by department

Allocation Source: Building &amp; Grounds department



**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Building Use Charge**

Activity - Animal Shelter

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Animal Control	1,715	100.0000	4,942		4,942	144	5,086
SubTotal	1,715	100.0000	4,942		4,942	144	5,086
TOTAL	1,715	100.0000	4,942		4,942	144	5,086

Allocation Basis: Assigned square footage by department

Allocation Source: Building &amp; Grounds department

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Building Use Charge**

Activity - Historical CH

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
All Others	6,690	100.0000	17,757		17,757	144	17,901
SubTotal	6,690	100.0000	17,757		17,757	144	17,901
TOTAL	6,690	100.0000	17,757		17,757	144	17,901

Allocation Basis: Assigned square footage by department

Allocation Source: Building &amp; Grounds department

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .5 - Allocation Summary**  
**For Department Building Use Charge**

Receiving Department	Total	County Complex	Annex	Jail	Health Building	Garage	Storage Bldg
Administrative	1,980	1,980	0	0	0	0	0
Prosecuting Attorney	8,439	7,954	0	0	0	0	485
Treasurer	3,897	3,897	0	0	0	0	0
Computer Operations	764	764	0	0	0	0	0
Accounting	2,082	2,082	0	0	0	0	0
Building & Grounds	6,088	1,256	0	0	4,832	0	0
Bd of Comm	4,367	4,156	0	0	0	0	211
Circuit Court	11,821	11,593	0	0	0	0	228
District Court	18,950	18,055	0	0	0	0	895
Probate Court	13,067	13,067	0	0	0	0	0
Adult Probation	3,029	3,029	0	0	0	0	0
County Clerk	7,338	7,338	0	0	0	0	0
Equalization	2,412	2,412	0	0	0	0	0
Reg of Deeds	4,423	0	4,423	0	0	0	0
Drain Comm	2,263	2,263	0	0	0	0	0
Sheriff Admin	20,816	0	0	20,816	0	0	0
Jail	107,315	9,476	0	97,839	0	0	0
Veterans Affairs	2,059	0	2,059	0	0	0	0
MSU Extension	5,641	0	0	0	5,641	0	0
Friend of Court	11,020	11,020	0	0	0	0	0
Health Dept	29,282	0	0	0	29,282	0	0
Pers. Care-Aide	2,724	0	2,724	0	0	0	0
Animal Control	5,086	0	0	0	0	0	0
Community Grants	1,345	1,345	0	0	0	0	0
Equip Aquisition	6,251	0	0	0	0	6,251	0
All Others	20,320	1,093	1,008	0	318	0	0
Direct Billed	0	0	0	0	0	0	0

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .5 - Allocation Summary**  
**For Department Building Use Charge**

Receiving Department	Total	County Complex	Annex	Jail	Health Building	Garage	Storage Bldg
Total	302,779	102,780	10,214	118,655	40,073	6,251	1,819

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .5 - Allocation Summary**  
**For Department Building Use Charge**

Receiving Department	Animal Shelter	Historical CH
Administrative	0	0
Prosecuting Attorney	0	0
Treasurer	0	0
Computer Operations	0	0
Accounting	0	0
Building & Grounds	0	0
Bd of Comm	0	0
Circuit Court	0	0
District Court	0	0
Probate Court	0	0
Adult Probation	0	0
County Clerk	0	0
Equalization	0	0
Reg of Deeds	0	0
Drain Comm	0	0
Sheriff Admin	0	0
Jail	0	0
Veterans Affairs	0	0
MSU Extension	0	0
Friend of Court	0	0
Health Dept	0	0
Pers. Care-Aide	0	0
Animal Control	5,086	0
Community Grants	0	0
Equip Aquisition	0	0
All Others	0	17,901
Direct Billed	0	0

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .5 - Allocation Summary**  
**For Department Building Use Charge**

Receiving Department	Animal Shelter	Historical CH
Total	5,086	17,901

**Lapeer County, Michigan  
Administrative Department  
Nature and Extent of Services**

The Lapeer County Administrative department is responsible for the direct supervision of the operations of the Finance, Computer Operations, Building & Grounds and various other departments. Additionally, the Administrative department is responsible for the direct operational assistance to all county departments in the area of personal services and operating expenses. The cost of this department has been separated into the following activities based on the assigned responsibilities of the individuals within this department. Those individuals that spend 100% of their time related to a specific activity have been assigned to their respective activity. If an individual is split between 2 or more activities, a time and effort summary was used to distribute the appropriate percentage of effort between the benefiting activities.

**Administrative Services** – this activity identifies the costs of providing coordination of the individual departments in fulfilling efficient delivery of County services. The basis of allocation is the number of FTE employees by department.

This department receives allocations from other central service departments. The allocations received are, in turn, reallocated to recipient departments according to the initial distribution established for this service department. This procedure provides for an appropriate allocation of all service department charges.

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

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Administrative**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	216,614			216,614
Cost Allocation	( 30,447)			
Total Deductions:	( 30,447)			( 30,447)
Building Use Charge	1,977	3	1,980	
Administrative		1,252	1,252	
Professional Services		3,587	3,587	
Prosecuting Attorney		267	267	
Treasurer		35	35	
Computer Operations		1,267	1,267	
Accounting		3,906	3,906	
Utilities		3,548	3,548	
Building & Grounds		5,840	5,840	
Insurance		1,210	1,210	
Total Allocated Additions:	1,977	20,915	22,892	22,892
Total To Be Allocated:	188,144	20,915		209,059



**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Administrative**

	Total	General & Admin	Admin Services
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	137,495	0	137,495
FRINGE BENEFITS	43,110	0	43,110
<b>Other Expense &amp; Cost</b>			
Supplies	4,197	0	4,197
Operating Expense	1,365	0	1,365
* Cost Allocation	30,447	30,447	0
<b>Departmental Totals</b>			
Total Expenditures	216,614	30,447	186,167
<b>Deductions</b>			
Total Deductions	( 30,447)	( 30,447)	0
<b>Functional Cost</b>	186,167	0	186,167
<b>Allocation Step 1</b>			
Inbound- All Others	1,977	0	1,977
1st Allocation	188,144	0	188,144
<b>Allocation Step 2</b>			
Inbound- All Others	20,915	0	20,915
2nd Allocation	20,915	0	20,915
<b>Total For 0030 Administrative</b>			
Total Allocated	209,059	0	209,059

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Administrative**

## Activity - Admin Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Administrative	2.30	0.6655	1,252		1,252		1,252
Prosecuting Attorney	14.00	4.0509	7,622		7,622	853	8,475
Treasurer	4.90	1.4178	2,668		2,668	299	2,967
Computer Operations	1.00	0.2894	544		544	61	605
Accounting	4.00	1.1574	2,178		2,178	244	2,422
Building & Grounds	4.50	1.3021	2,450		2,450	274	2,724
Bd of Comm	7.00	2.0255	3,811		3,811	426	4,237
Circuit Court	14.30	4.1377	7,785		7,785	871	8,656
District Court	21.50	6.2211	11,705		11,705	1,310	13,015
Probate Court	3.70	1.0706	2,014		2,014	225	2,239
County Clerk	8.00	2.3148	4,355		4,355	487	4,842
Equalization	1.00	0.2894	544		544	61	605
Reg of Deeds	4.00	1.1574	2,178		2,178	244	2,422
Drain Comm	4.90	1.4178	2,668		2,668	299	2,967
Sheriff Admin	30.40	8.7963	16,550		16,550	1,852	18,402
Jail	29.90	8.6516	16,278		16,278	1,822	18,100
Veterans Affairs	1.40	0.4051	762		762	85	847
MSU Extension	2.00	0.5787	1,089		1,089	122	1,211
Parks & Rec	2.60	0.7523	1,415		1,415	158	1,573
911 Fund	18.40	5.3241	10,017		10,017	1,121	11,138
Friend of Court	17.70	5.1215	9,636		9,636	1,078	10,714
Health Dept	34.10	9.8669	18,564		18,564	2,077	20,641
Mental Health	67.40	19.5021	36,692		36,692	4,107	40,799
Pers. Care-Aide	12.80	3.7037	6,968		6,968	780	7,748
Animal Control	2.80	0.8102	1,524		1,524	171	1,695
County Surveyor	1.00	0.2894	544		544	61	605
Emerg Management	1.00	0.2894	544		544	61	605
Community Grants	3.30	0.9549	1,797		1,797	201	1,998
Police Services	14.60	4.2245	7,948		7,948	889	8,837
Law Enforc Prog	0.30	0.0868	163		163	18	181

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Administrative**

## Activity - Admin Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Law Enforc Grant	2.00	0.5787	1,089		1,089	122	1,211
Comm Development	1.00	0.2894	544		544	61	605
Child Care	2.60	0.7523	1,415		1,415	158	1,573
Comm Collaborat	3.90	1.1285	2,123		2,123	238	2,361
Foreclosure	1.30	0.3762	708		708	79	787
SubTotal	345.60	100.0000	188,144		188,144	20,915	209,059
TOTAL	345.60	100.0000	188,144		188,144	20,915	209,059

Allocation Basis: Average number of FTE's by department

Allocation Source: FTE Summary

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .5 - Allocation Summary**  
**For Department Administrative**

Receiving Department	Total	Admin Services
Administrative	1,252	1,252
Prosecuting Attorney	8,475	8,475
Treasurer	2,967	2,967
Computer Operations	605	605
Accounting	2,422	2,422
Building & Grounds	2,724	2,724
Bd of Comm	4,237	4,237
Circuit Court	8,656	8,656
District Court	13,015	13,015
Probate Court	2,239	2,239
County Clerk	4,842	4,842
Equalization	605	605
Reg of Deeds	2,422	2,422
Drain Comm	2,967	2,967
Sheriff Admin	18,402	18,402
Jail	18,100	18,100
Veterans Affairs	847	847
MSU Extension	1,211	1,211
Parks & Rec	1,573	1,573
911 Fund	11,138	11,138
Friend of Court	10,714	10,714
Health Dept	20,641	20,641
Mental Health	40,799	40,799
Pers. Care-Aide	7,748	7,748
Animal Control	1,695	1,695
County Surveyor	605	605
Emerg Management	605	605
Community Grants	1,998	1,998
Police Services	8,837	8,837
Law Enforc Prog	181	181
Law Enforc Grant	1,211	1,211
Comm Development	605	605
Child Care	1,573	1,573



**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .5 - Allocation Summary**  
**For Department Administrative**

Receiving Department	Total	Admin Services
Comm Collaborat	2,361	2,361
Foreclosure	787	787
Direct Billed	0	0
Total	<u>209,059</u>	<u>209,059</u>

**Lapeer County, Michigan**  
**Professional Services**  
**Nature and Extent of Services**

This department accounts for the cost associated with contracted professional services necessary in assisting the County with legal and financial matters. The costs included in this schedule have been allocated as follows:

**Accounting Services** – this activity identifies the costs associated with the preparation of the County’s annual audit and cost allocation plan. The basis of allocation is the total number of accounting transactions by department.

**Labor Relations** – this activity identifies the costs associated with reviewing and settling labor disputes of County employees. The basis of allocation is the number of union employees by department.

**Legal Services** – this activity identifies the costs of legal services that are specific to individual departments. The basis of allocation is the dollar amount of assigned legal services by benefiting department as determined by paid invoices.

This department receives allocations from other central service departments. The allocations received are, in turn, reallocated to recipient departments according to the initial distribution established for this service department. This procedure provides for an appropriate allocation of all service department charges.

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

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Professional Services**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	200,231			200,231
Cost Allocaton	( 2,312)			
Total Deductions:	( 2,312)			( 2,312)
Professional Services		2,213	2,213	
Treasurer		26	26	
Accounting		2,930	2,930	
Total Allocated Additions:		5,169	5,169	5,169
Total To Be Allocated:	197,919	5,169		203,088

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Professional Services**

	Total	General & Admin	Accounting Serv	Consuling Serv	Labor Relations
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
<b>Other Expense &amp; Cost</b>					
Employee Recognit.	1,105	0	0	0	0
Financial Services	78,720	0	67,220	11,500	0
Legal Services	117,546	0	0	0	117,546
Health Services	511	0	0	0	0
*Cost Allocaton	2,312	2,312	0	0	0
Education Prog	37	0	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	200,231	2,312	67,220	11,500	117,546
<b>Deductions</b>					
Total Deductions	( 2,312)	( 2,312)	0	0	0
 Functional Cost	 197,919	 0	 67,220	 11,500	 117,546
<b>Allocation Step 1</b>					
1st Allocation	197,919	0	67,220	11,500	117,546
<b>Allocation Step 2</b>					
Inbound- All Others	5,169	0	1,755	300	3,071
2nd Allocation	5,169	0	1,755	300	3,071
<b>Total For 0040 Professional</b>					
Total Allocated	203,088	0	68,975	11,800	120,617



**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Professional Services**

	Specific Serv
Wages & Benefits	
SALARIES & WAGES	0
FRINGE BENEFITS	0
Other Expense & Cost	
Employee Recognit.	1,105
Financial Services	0
Legal Services	0
Health Services	511
*Cost Allocaton	0
Education Prog	37
Departmental Totals	
Total Expenditures	1,653
Deductions	
Total Deductions	0
Functional Cost	1,653
Allocation Step 1	
1st Allocation	1,653
Allocation Step 2	
Inbound- All Others	43
2nd Allocation	43
Total For 0040 Professional	
Total Allocated	1,696

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Professional Services**

## Activity - Accounting Serv

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Administrative	810	1.7351	1,166		1,166		1,166
Professional Services	898	1.9236	1,293		1,293		1,293
Prosecuting Attorney	1,235	2.6454	1,778		1,778	48	1,826
Treasurer	1,247	2.6712	1,796		1,796	49	1,845
Computer Operations	641	1.3731	923		923	25	948
Accounting	1,196	2.5619	1,722		1,722	47	1,769
Utilities	629	1.3474	906		906	25	931
Building & Grounds	1,723	3.6908	2,481		2,481	67	2,548
Insurance	651	1.3945	937		937	25	962
Bd of Comm	249	0.5334	359		359	10	369
Circuit Court	1,680	3.5987	2,419		2,419	66	2,485
District Court	790	1.6922	1,138		1,138	31	1,169
Jury Board	33	0.0707	48		48	1	49
Indigent Counsel	1,325	2.8382	1,908		1,908	52	1,960
Probate Court	334	0.7154	481		481	13	494
Adult Probation	71	0.1521	102		102	3	105
Elections	412	0.8825	593		593	16	609
County Clerk	477	1.0218	687		687	19	706
Equalization	223	0.4777	321		321	9	330
Reg of Deeds	421	0.9018	606		606	16	622
Drain Comm	292	0.6255	420		420	11	431
Sheriff Admin	1,040	2.2277	1,497		1,497	41	1,538
Crim Just Trng	4	0.0086	6		6		6
Marine Safety	29	0.0621	42		42	1	43
Jail	723	1.5487	1,041		1,041	28	1,069
Medical Examiner	338	0.7240	487		487	13	500
Veterans Burial	24	0.0514	35		35	1	36
Veterans Affairs	282	0.6041	406		406	11	417
MSU Extension	259	0.5548	373		373	10	383
Planning	15	0.0321	22		22	1	23

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Professional Services**

Activity - Accounting Serv

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
LDC Development	1	0.0021	1		1		1
Road Comm	222	0.4755	320		320	9	329
Parks & Rec	520	1.1139	749		749	20	769
Polly Ann Trail	22	0.0471	32		32	1	33
911 Fund	836	1.7908	1,204		1,204	33	1,237
Friend of Court	599	1.2831	862		862	23	885
Marriage Counsel	18	0.0386	26		26	1	27
Health Dept	1,645	3.5237	2,369		2,369	64	2,433
Mental Health	8,973	19.2207	12,920		12,920	347	13,267
Pers. Care-Aide	767	1.6430	1,104		1,104	30	1,134
Animal Control	517	1.1074	744		744	20	764
County Surveyor	169	0.3620	243		243	7	250
ROD Automation	78	0.1671	112		112	3	115
Budget Stabilization	14	0.0300	20		20	1	21
Rental Property	70	0.1499	101		101	3	104
Emerg Management	285	0.6105	410		410	11	421
Community Grants	1,110	2.3777	1,598		1,598	43	1,641
T.N.U.	207	0.4434	298		298	8	306
Police Services	2,338	5.0081	3,366		3,366	91	3,457
Law Enforc Prog	265	0.5676	382		382	10	392
Law Enforc Grant	295	0.6319	425		425	12	437
Law Enforc Other	111	0.2378	160		160	4	164
Law Library	38	0.0814	55		55	1	56
Comm Development	407	0.8718	586		586	16	602
Senior Millage	52	0.1114	75		75	2	77
Local Reserve Fund	13	0.0278	19		19	1	20
F.I.A.	70	0.1499	101		101	3	104
MCF Operations	250	0.5355	360		360	10	370
Child Care	972	2.0821	1,400		1,400	38	1,438
Veterans Trust	19	0.0407	27		27	1	28

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Professional Services**

Activity - Accounting Serv

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
K.I.N.D.	2	0.0043	3		3		3
Comm Collaborat	1,685	3.6094	2,426		2,426	66	2,492
Debt Serv Funds	93	0.1992	134		134	4	138
Cap Proj Funds	368	0.7883	530		530	14	544
Deliquent Tax	64	0.1371	92		92	2	94
Foreclosure	409	0.8761	589		589	16	605
Revolving Drain	34	0.0728	49		49	1	50
Treas Admin Fund	14	0.0300	20		20	1	21
Drain Equipment	143	0.3063	206		206	6	212
CMH Equipment	64	0.1371	92		92	2	94
Equip Aquisition	1,180	2.5276	1,699		1,699	46	1,745
Unempl Insurance	43	0.0921	62		62	2	64
Workers Comp Ins	66	0.1414	95		95	3	98
Health Insurance	3,375	7.2295	4,860		4,860	132	4,992
Retirement Sys	53	0.1135	76		76	2	78
Health Care Save	12	0.0257	17		17		17
Special Assess	144	0.3085	207		207	6	213
All Others	1	0.0021	1		1		1
SubTotal	46,684	100.0000	67,220		67,220	1,755	68,975
TOTAL	46,684	100.0000	67,220		67,220	1,755	68,975

Allocation Basis: Number of general accounting transactions by department

Allocation Source: Detail transaction history

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Professional Services**

## Activity - Consulting Serv

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Building Use Charge	10	10.0000	1,150		1,150		1,150
Administrative	7	7.0000	805		805		805
Professional Services	8	8.0000	920		920		920
Prosecuting Attorney	7	7.0000	805		805	28	833
Treasurer	10	10.0000	1,150		1,150	40	1,190
Computer Operations	13	13.0000	1,495		1,495	52	1,547
Accounting	18	18.0000	2,070		2,070	72	2,142
Utilities	4	4.0000	460		460	16	476
Building & Grounds	14	14.0000	1,610		1,610	56	1,666
Insurance	9	9.0000	1,035		1,035	36	1,071
SubTotal	100	100.0000	11,500		11,500	300	11,800
TOTAL	100	100.0000	11,500		11,500	300	11,800

Allocation Basis: Percineage of effort by Central Service Department

Allocation Source: Consultant's time summary

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Professional Services**

## Activity - Labor Relations

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Prosecuting Attorney	9	3.4615	4,069		4,069	106	4,175
Treasurer	3	1.1538	1,356		1,356	35	1,391
Computer Operations	1	0.3846	452		452	12	464
Accounting	2	0.7692	904		904	24	928
Building & Grounds	3	1.1538	1,356		1,356	35	1,391
District Court	16	6.1538	7,234		7,234	189	7,423
County Clerk	6	2.3077	2,713		2,713	71	2,784
Equalization	1	0.3846	452		452	12	464
Reg of Deeds	3	1.1538	1,356		1,356	35	1,391
Drain Comm	4	1.5385	1,808		1,808	47	1,855
Sheriff Admin	26	10.0000	11,755		11,755	307	12,062
Jail	30	11.5385	13,563		13,563	354	13,917
Veterans Affairs	1	0.3846	452		452	12	464
MSU Extension	2	0.7692	904		904	24	928
911 Fund	16	6.1538	7,234		7,234	189	7,423
Friend of Court	14	5.3846	6,329		6,329	165	6,494
Health Dept	25	9.6154	11,303		11,303	295	11,598
Mental Health	65	25.0004	29,387		29,387	769	30,156
Pers. Care-Aide	9	3.4615	4,069		4,069	106	4,175
Animal Control	3	1.1538	1,356		1,356	35	1,391
Police Services	17	6.5385	7,686		7,686	201	7,887
Law Enforc Grant	2	0.7692	904		904	24	928
Comm Development	1	0.3846	452		452	12	464
Foreclosure	1	0.3846	452		452	12	464
SubTotal	260	100.0000	117,546		117,546	3,071	120,617
TOTAL	260	100.0000	117,546		117,546	3,071	120,617

Allocation Basis: Number of union positions by department

Allocation Source: Union deduction report

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Professional Services**

Activity - Specific Serv

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Administrative	1,616	97.7616	1,616		1,616		1,616
Bd of Comm	37	2.2384	37		37	43	80
SubTotal	1,653	100.0000	1,653		1,653	43	1,696
TOTAL	1,653	100.0000	1,653		1,653	43	1,696

Allocation Basis: Dollar amount of assigned services by department

Allocation Source: Paid invoices

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .5 - Allocation Summary**  
**For Department Professional Services**

Receiving Department	Total	Accounting Serv	Consuling Serv	Labor Relations	Specific Serv
Building Use Charge	1,150	0	1,150	0	0
Administrative	3,587	1,166	805	0	1,616
Professional Services	2,213	1,293	920	0	0
Prosecuting Attorney	6,834	1,826	833	4,175	0
Treasurer	4,426	1,845	1,190	1,391	0
Computer Operations	2,959	948	1,547	464	0
Accounting	4,839	1,769	2,142	928	0
Utilities	1,407	931	476	0	0
Building & Grounds	5,605	2,548	1,666	1,391	0
Insurance	2,033	962	1,071	0	0
Bd of Comm	449	369	0	0	80
Circuit Court	2,485	2,485	0	0	0
District Court	8,592	1,169	0	7,423	0
Jury Board	49	49	0	0	0
Indigent Counsel	1,960	1,960	0	0	0
Probate Court	494	494	0	0	0
Adult Probation	105	105	0	0	0
Elections	609	609	0	0	0
County Clerk	3,490	706	0	2,784	0
Equalization	794	330	0	464	0
Reg of Deeds	2,013	622	0	1,391	0
Drain Comm	2,286	431	0	1,855	0
Sheriff Admin	13,600	1,538	0	12,062	0
Crim Just Trng	6	6	0	0	0
Marine Safety	43	43	0	0	0
Jail	14,986	1,069	0	13,917	0
Medical Examiner	500	500	0	0	0
Veterans Burial	36	36	0	0	0
Veterans Affairs	881	417	0	464	0
MSU Extension	1,311	383	0	928	0
Planning	23	23	0	0	0
LDC Development	1	1	0	0	0
Road Comm	329	329	0	0	0





**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .5 - Allocation Summary**  
**For Department Professional Services**

Receiving Department	Total	Accounting Serv	Consuling Serv	Labor Relations	Specific Serv
Parks & Rec	769	769	0	0	0
Polly Ann Trail	33	33	0	0	0
911 Fund	8,660	1,237	0	7,423	0
Friend of Court	7,379	885	0	6,494	0
Marriage Counsel	27	27	0	0	0
Health Dept	14,031	2,433	0	11,598	0
Mental Health	43,423	13,267	0	30,156	0
Pers. Care-Aide	5,309	1,134	0	4,175	0
Animal Control	2,155	764	0	1,391	0
County Surveyor	250	250	0	0	0
ROD Automation	115	115	0	0	0
Budget Stablization	21	21	0	0	0
Rental Property	104	104	0	0	0
Emerg Management	421	421	0	0	0
Community Grants	1,641	1,641	0	0	0
T.N.U.	306	306	0	0	0
Police Services	11,344	3,457	0	7,887	0
Law Enforc Prog	392	392	0	0	0
Law Enforc Grant	1,365	437	0	928	0
Law Enforc Other	164	164	0	0	0
Law Library	56	56	0	0	0
Comm Development	1,066	602	0	464	0
Senior Millage	77	77	0	0	0
Local Reserve Fund	20	20	0	0	0
F.I.A.	104	104	0	0	0
MCF Operations	370	370	0	0	0
Child Care	1,438	1,438	0	0	0
Veterans Trust	28	28	0	0	0
K.I.N.D.	3	3	0	0	0
Comm Collaborat	2,492	2,492	0	0	0
Debt Serv Funds	138	138	0	0	0
Cap Proj Funds	544	544	0	0	0
Deliquent Tax	94	94	0	0	0

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .5 - Allocation Summary**  
**For Department Professional Services**

Receiving Department	Total	Accounting Serv	Consuling Serv	Labor Relations	Specific Serv
Foreclosure	1,069	605	0	464	0
Revolving Drain	50	50	0	0	0
Treas Admin Fund	21	21	0	0	0
Drain Equipment	212	212	0	0	0
CMH Equipment	94	94	0	0	0
Equip Aquisition	1,745	1,745	0	0	0
Unempl Insurance	64	64	0	0	0
Workers Comp Ins	98	98	0	0	0
Health Insurance	4,992	4,992	0	0	0
Retirement Sys	78	78	0	0	0
Health Care Save	17	17	0	0	0
Special Assess	213	213	0	0	0
All Others	1	1	0	0	0
Direct Billed	0	0	0	0	0
<b>Total</b>	<b>203,088</b>	<b>68,975</b>	<b>11,800</b>	<b>120,617</b>	<b>1,696</b>

**Lapeer County, Michigan  
Prosecuting Attorney  
Nature and Extent of Services**

The office of the Prosecuting Attorney provides civil counsel to various County departments and prosecutes all criminal matters of the County. For purposes of this cost allocation plan, the only portion of the Prosecuting Attorney's office that is allocated is for time spent handling civil counsel matters for county departments. The cost of this department has been separated into the following activities based on the assigned responsibilities of the individuals within this department. Those individuals that spend 100% of their time related to a specific activity have been assigned to their respective activity. If an individual is split between 2 or more activities, a time and effort summary was used to distribute the appropriate percentage of effort between the benefiting activities.

**Civil Counsel** - involves providing legal advice, drawing up and evaluating contracts and preparing legal opinions as requested. This activity is an allowable function and has been allocated based on the number of FTE employees by department.

**General Government** - all other activities within the Prosecuting Attorney's office are considered general government in nature and are not allocated, including the child support recovery which is included in a cooperative reimbursement contract.

This department receives allocations from other service departments. The allocations are, in turn, reallocated to recipient departments according to the initial distribution established for this service department. This procedure provides for an appropriate allocation of all service department charges.

**Lapeer County, Michigan  
Prosecuting Attorney  
Nature and Extent of Services**

**Computation of Prosecuting Attorney Indirect Costs  
Based on the year ended December 31, 2012**

	<b>Total</b>	<b>PA-Misc</b>	<b>PA-DP</b>
Final Costs 2012	\$ 104,610	\$ 85,785	\$ 18,825
Fixed Costs 2012	112,003	99,474	12,529
Roll forward Difference	(7,393)	(13,689)	6,296
<b>Proposed Costs for 2014</b>	<b>\$ 97,217</b>	<b>\$ 72,096</b>	<b>\$ 25,121</b>

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Prosecuting Attorney**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,128,085			1,128,085
Cost Allocation	( 109,932)			
Total Deductions:	( 109,932)			( 109,932)
Building Use Charge	8,390	49	8,439	
Administrative	7,622	853	8,475	
Professional Services	6,652	182	6,834	
Prosecuting Attorney		1,626	1,626	
Treasurer		243	243	
Computer Operations		18,825	18,825	
Accounting		11,514	11,514	
Utilities		15,241	15,241	
Building & Grounds		24,292	24,292	
Insurance		9,121	9,121	
Total Allocated Additions:	22,664	81,946	104,610	104,610
Total To Be Allocated:	1,040,817	81,946		1,122,763

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Prosecuting Attorney**

	Total	General & Admin	Civil Counsel	Other Services
<b>Wages &amp; Benefits</b>				
SALARIES & WAGES	697,952	0	27,219	670,733
FRINGE BENEFITS	255,826	0	9,977	245,849
<b>Other Expense &amp; Cost</b>				
Term Payoff	2,618	0	0	2,618
Supplies IV-D	3,862	0	0	3,862
Supplies Other	12,860	0	502	12,358
Witness Fees	2,745	0	0	2,745
Subscriptions	34	0	1	33
Stenograph	2,334	0	0	2,334
Consulting	7,614	0	0	7,614
Parentage Testing	1,505	0	0	1,505
Process Serv IV-D	1,083	0	0	1,083
Telephone	5,065	0	198	4,867
Miscellaneous	654	0	0	654
Mileage	1,503	0	0	1,503
Equipment Maint	1,197	0	47	1,150
*Cost Allocation	109,932	109,932	0	0
Equipment Rent	3,602	0	140	3,462
Vehicle Cost Alloc.	3,756	0	0	3,756
Tech License	3,756	0	0	3,756
Training	292	0	11	281
Memberships IV-D	200	0	0	200
Memberships	2,355	0	92	2,263
Books	7,340	0	286	7,054
<b>Departmental Totals</b>				
Total Expenditures	1,128,085	109,932	38,473	979,680
<b>Deductions</b>				
Total Deductions	( 109,932)	( 109,932)	0	0

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Prosecuting Attorney**

	Total	General & Admin	Civil Counsel	Other Services
Functional Cost	1,018,153	0	38,473	979,680
Allocation Step 1				
Inbound- 0040 Professional Services:	805	0	805	0
Inbound- All Others	21,859	0	852	21,007
Unallocated Costs	( 1,000,687)	0	0	( 1,000,687)
1st Allocation	40,130	0	40,130	0
Allocation Step 2				
Inbound- 0040 Professional Services:	28	0	28	0
Inbound- All Others	81,918	0	3,195	78,723
Unallocated Costs	( 78,723)	0	0	( 78,723)
2nd Allocation	3,223	0	3,223	0
Total For 0050 Prosecuting				
Total Allocated	43,353	0	43,353	0

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Prosecuting Attorney**

## Activity - Civil Counsel

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Administrative	2.30	0.6655	267		267		267
Prosecuting Attorney	14.00	4.0509	1,626		1,626		1,626
Treasurer	4.90	1.4178	569		569	48	617
Computer Operations	1.00	0.2894	116		116	10	126
Accounting	4.00	1.1574	464		464	39	503
Building & Grounds	4.50	1.3021	523		523	44	567
Bd of Comm	7.00	2.0255	813		813	69	882
Circuit Court	14.30	4.1377	1,660		1,660	140	1,800
District Court	21.50	6.2211	2,497		2,497	210	2,707
Probate Court	3.70	1.0706	430		430	36	466
County Clerk	8.00	2.3148	929		929	78	1,007
Equalization	1.00	0.2894	116		116	10	126
Reg of Deeds	4.00	1.1574	464		464	39	503
Drain Comm	4.90	1.4178	569		569	48	617
Sheriff Admin	30.40	8.7963	3,530		3,530	298	3,828
Jail	29.90	8.6516	3,472		3,472	293	3,765
Veterans Affairs	1.40	0.4051	163		163	14	177
MSU Extension	2.00	0.5787	232		232	20	252
Parks & Rec	2.60	0.7523	302		302	25	327
911 Fund	18.40	5.3241	2,137		2,137	180	2,317
Friend of Court	17.70	5.1215	2,055		2,055	173	2,228
Health Dept	34.10	9.8669	3,960		3,960	334	4,294
Mental Health	67.40	19.5021	7,826		7,826	659	8,485
Pers. Care-Aide	12.80	3.7037	1,486		1,486	125	1,611
Animal Control	2.80	0.8102	325		325	27	352
County Surveyor	1.00	0.2894	116		116	10	126
Emerg Management	1.00	0.2894	116		116	10	126
Community Grants	3.30	0.9549	383		383	32	415
Police Services	14.60	4.2245	1,695		1,695	143	1,838
Law Enforc Prog	0.30	0.0868	35		35	3	38



**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Prosecuting Attorney**

Activity - Civil Counsel

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Law Enforc Grant	2.00	0.5787	232		232	20	252
Comm Development	1.00	0.2894	116		116	10	126
Child Care	2.60	0.7523	302		302	25	327
Comm Collaborat	3.90	1.1285	453		453	38	491
Foreclosure	1.30	0.3762	151		151	13	164
SubTotal	345.60	100.0000	40,130		40,130	3,223	43,353
TOTAL	345.60	100.0000	40,130		40,130	3,223	43,353

Allocation Basis: Average number of FTE's by department

Allocation Source: FTE Summary

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .5 - Allocation Summary**  
**For Department Prosecuting Attorney**

Receiving Department	Total	Civil Counsel
Administrative	267	267
Prosecuting Attorney	1,626	1,626
Treasurer	617	617
Computer Operations	126	126
Accounting	503	503
Building & Grounds	567	567
Bd of Comm	882	882
Circuit Court	1,800	1,800
District Court	2,707	2,707
Probate Court	466	466
County Clerk	1,007	1,007
Equalization	126	126
Reg of Deeds	503	503
Drain Comm	617	617
Sheriff Admin	3,828	3,828
Jail	3,765	3,765
Veterans Affairs	177	177
MSU Extension	252	252
Parks & Rec	327	327
911 Fund	2,317	2,317
Friend of Court	2,228	2,228
Health Dept	4,294	4,294
Mental Health	8,485	8,485
Pers. Care-Aide	1,611	1,611
Animal Control	352	352
County Surveyor	126	126
Emerg Management	126	126
Community Grants	415	415
Police Services	1,838	1,838
Law Enforc Prog	38	38
Law Enforc Grant	252	252
Comm Development	126	126
Child Care	327	327

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .5 - Allocation Summary**  
**For Department Prosecuting Attorney**

Receiving Department	Total	Civil Counsel
Comm Collaborat	491	491
Foreclosure	164	164
Direct Billed	0	0
Total	<u>43,353</u>	<u>43,353</u>

**Lapeer County, Michigan  
Treasurer Department  
Nature and Extent of Services**

The Lapeer County Treasurer's department is responsible for the collection, recording, depositing and investing of all money received from and for other county departments including federal and state grant remittances. The cost of this department has been separated into the following activities based on the assigned responsibilities of the individuals within this department. Those individuals that spend 100% of their time related to a specific activity have been assigned to their respective activity. If an individual is split between 2 or more activities, a time and effort summary was used to distribute the appropriate percentage of effort between the benefiting activities.

**Cash Accounting** – this activity identifies the costs of processing and reconciling cash receipts associated with all county departments. The basis of allocation is the number of cash receipt transactions by department.

**Accounts Payable** – this activity identifies the costs associated with processing Accounts Payable checks. The basis of allocation is the number of accounts payable checks by benefiting department.

**General Government** – This activity accounts for all remaining services performed by the Treasurer's office and includes providing services to the general public, handling delinquent taxes, and investment of county funds.

This department receives allocations from other central service departments. The allocations received are, in turn, reallocated to recipient departments according to the initial distribution established for this service department. This procedure provides for an appropriate allocation of all service department charges.

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

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Treasurer**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	369,392			369,392
Cost Allocation	( 54,164)			
Total Deductions:	( 54,164)			( 54,164)
Building Use Charge	3,892	5	3,897	
Administrative	2,668	299	2,967	
Professional Services	4,302	124	4,426	
Prosecuting Attorney	569	48	617	
Treasurer		8,998	8,998	
Computer Operations		8,638	8,638	
Accounting		5,858	5,858	
Utilities		6,984	6,984	
Building & Grounds		11,220	11,220	
Insurance		3,595	3,595	
Total Allocated Additions:	11,431	45,769	57,200	57,200
Total To Be Allocated:	326,659	45,769		372,428

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Treasurer**

	Total	General & Admin	Cash Accounting	Accts Payable	General Gov't
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	211,884	0	100,581	6,547	104,756
FRINGE BENEFITS	86,257	0	40,946	2,665	42,646
<b>Other Expense &amp; Cost</b>					
Postage	4,999	0	0	0	4,999
Supplies	3,493	0	1,658	108	1,727
Security Services	150	0	71	5	74
Telephone	1,479	0	702	46	731
Tech Licenses	9,070	0	0	0	9,070
Expendable Equip	500	0	237	15	248
Contract Serv	( 9)	0	0	0	( 9)
Memberships	( 170)	0	0	0	( 170)
*Cost Allocation	54,164	54,164	0	0	0
Interest Exp	( 2,425)	0	0	0	( 2,425)
<b>Departmental Totals</b>					
Total Expenditures	369,392	54,164	144,195	9,386	161,647
<b>Deductions</b>					
Total Deductions	( 54,164)	( 54,164)	0	0	0
<b>Functional Cost</b>	315,228	0	144,195	9,386	161,647
<b>Allocation Step 1</b>					
Inbound- 0040 Professional Services:	1,150	0	1,080	70	0
Inbound- All Others	10,281	0	4,880	318	5,083
Unallocated Costs	( 166,730)	0	0	0	( 166,730)
1st Allocation	159,929	0	150,155	9,774	0
<b>Allocation Step 2</b>					
Inbound- 0040 Professional Services:	40	0	38	2	0
Inbound- 0100 Building & Grounds: County	11,112	0	4,356	283	6,473
Inbound- All Others	34,617	0	16,431	1,070	17,116
Unallocated Costs	( 23,589)	0	0	0	( 23,589)
2nd Allocation	22,180	0	20,825	1,355	0

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Treasurer**

	Total	General & Admin	Cash Accounting	Accts Payable	General Gov't
Total For 0060 Treasurer					
Total Allocated	182,109	0	170,980	11,129	0

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Treasurer**

## Activity - Cash Accounting

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Administrative	1	0.0024	4		4		4
Prosecuting Attorney	11	0.0269	40		40		40
Treasurer	2,441	5.9654	8,957		8,957		8,957
Accounting	36	0.0880	132		132	19	151
Insurance	1	0.0024	4		4	1	5
Circuit Court	534	1.3050	1,960		1,960	289	2,249
Indigent Counsel	748	1.8280	2,745		2,745	405	3,150
Probate Court	272	0.6647	998		998	147	1,145
Elections	54	0.1320	198		198	29	227
County Clerk	11,408	27.8795	41,862		41,862	6,176	48,038
Reg of Deeds	1,241	3.0328	4,554		4,554	672	5,226
Sheriff Admin	115	0.2810	422		422	62	484
Jail	53	0.1295	194		194	29	223
Medical Examiner	26	0.0635	95		95	14	109
MSU Extension	1	0.0024	4		4	1	5
Road Comm	99	0.2419	363		363	54	417
Parks & Rec	84	0.2053	308		308	45	353
911 Fund	224	0.5474	822		822	121	943
Friend of Court	1,651	4.0348	6,058		6,058	894	6,952
Marriage Counsel	530	1.2952	1,945		1,945	287	2,232
Health Dept	397	0.9702	1,457		1,457	215	1,672
Mental Health	232	0.5670	851		851	126	977
Pers. Care-Aide	80	0.1955	294		294	43	337
Animal Control	260	0.6354	954		954	141	1,095
ROD Automation	246	0.6012	903		903	133	1,036
Rental Property	40	0.0978	147		147	22	169
Emerg Management	11	0.0269	40		40	6	46
Community Grants	1,187	2.9009	4,356		4,356	643	4,999
T.N.U.	31	0.0758	114		114	17	131
Police Services	94	0.2297	345		345	51	396



**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Treasurer**

Activity - Cash Accounting

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Law Enforc Prog	11	0.0269	40		40	6	46
Law Enforc Grant	12	0.0293	44		44	6	50
Law Enforc Other	54	0.1320	198		198	29	227
Law Library	1	0.0024	4		4	1	5
Comm Development	56	0.1369	205		205	30	235
Senior Millage	172	0.4203	631		631	93	724
F.I.A.	44	0.1075	161		161	24	185
MCF Operations	354	0.8651	1,299		1,299	192	1,491
Child Care	461	1.1266	1,692		1,692	250	1,942
K.I.N.D.	15	0.0367	55		55	8	63
Comm Collaborat	16	0.0391	59		59	9	68
Debt Serv Funds	209	0.5108	767		767	113	880
Cap Proj Funds	17	0.0415	62		62	9	71
Deliquent Tax	11,658	28.4908	42,782		42,782	6,309	49,091
Foreclosure	5,474	13.3776	20,087		20,087	2,964	23,051
Revolving Drain	1	0.0024	4		4	1	5
Equip Aquisition	3	0.0073	11		11	2	13
Health Insurance	139	0.3397	510		510	75	585
Special Assess	114	0.2786	418		418	62	480
SubTotal	40,919	100.0000	150,155		150,155	20,825	170,980
TOTAL	40,919	100.0000	150,155		150,155	20,825	170,980

Allocation Basis: Number of cash receipt transactions by department

Allocation Source: Detail transaction history

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Treasurer**

## Activity - Accts Payable

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Administrative	44	0.3205	31		31		31
Professional Services	37	0.2695	26		26		26
Prosecuting Attorney	285	2.0760	203		203		203
Treasurer	58	0.4225	41		41		41
Computer Operations	58	0.4225	41		41	6	47
Accounting	52	0.3788	37		37	5	42
Utilities	286	2.0833	204		204	29	233
Building & Grounds	760	5.5361	541		541	77	618
Insurance	5	0.0364	4		4	1	5
Bd of Comm	71	0.5172	51		51	7	58
Circuit Court	1,052	7.6632	749		749	107	856
District Court	271	1.9741	193		193	28	221
Jury Board	18	0.1311	13		13	2	15
Indigent Counsel	1,263	9.2002	899		899	129	1,028
Probate Court	70	0.5099	50		50	7	57
Adult Probation	48	0.3497	34		34	5	39
Elections	249	1.8138	177		177	25	202
County Clerk	164	1.1946	117		117	17	134
Equalization	8	0.0583	6		6	1	7
Reg of Deeds	55	0.4006	39		39	6	45
Drain Comm	42	0.3059	30		30	4	34
Sheriff Admin	372	2.7098	265		265	38	303
Crim Just Trng	2	0.0146	1		1		1
Marine Safety	16	0.1166	11		11	2	13
Jail	316	2.3019	225		225	32	257
Medical Examiner	81	0.5900	58		58	8	66
Veterans Burial	22	0.1603	16		16	2	18
Veterans Affairs	40	0.2914	28		28	4	32
MSU Extension	35	0.2550	25		25	4	29
LDC Development	1	0.0073	1		1		1

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Treasurer**

## Activity - Accts Payable

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Road Comm	1	0.0073	1		1		1
Parks & Rec	294	2.1416	209		209	30	239
911 Fund	342	2.4913	243		243	35	278
Friend of Court	258	1.8794	184		184	26	210
Marriage Counsel	5	0.0364	4		4	1	5
Health Dept	610	4.4435	434		434	62	496
Mental Health	3,230	23.5284	2,298		2,298	327	2,625
Pers. Care-Aide	379	2.7608	270		270	39	309
Animal Control	143	1.0417	102		102	15	117
County Surveyor	11	0.0801	8		8	1	9
ROD Automation	58	0.4225	41		41	6	47
Rental Property	56	0.4079	40		40	6	46
Emerg Management	48	0.3497	34		34	5	39
Community Grants	110	0.8013	78		78	11	89
T.N.U.	109	0.7940	78		78	11	89
Law Enforc Prog	49	0.3569	35		35	5	40
Law Enforc Grant	36	0.2622	26		26	4	30
Law Enforc Other	86	0.6265	61		61	9	70
Law Library	21	0.1530	15		15	2	17
Comm Development	42	0.3059	30		30	4	34
Senior Millage	28	0.2040	20		20	3	23
F.I.A.	29	0.2112	21		21	3	24
MCF Operations	4	0.0291	3		3		3
Child Care	306	2.2290	218		218	31	249
Veterans Trust	15	0.1093	11		11	2	13
Comm Collaborat	50	0.3642	36		36	5	41
Debt Serv Funds	8	0.0583	6		6	1	7
Cap Proj Funds	33	0.2404	23		23	3	26
Deliquent Tax	23	0.1675	16		16	2	18
Foreclosure	106	0.7721	75		75	11	86

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Treasurer**

Activity - Accts Payable

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Revolving Drain	27	0.1967	19		19	3	22
Treas Admin Fund	1	0.0073	1		1		1
Drain Equipment	118	0.8596	84		84	12	96
CMH Equipment	7	0.0510	5		5	1	6
Equip Aquisition	1,028	7.4883	732		732	105	837
Unempl Insurance	1	0.0073	1		1		1
Workers Comp Ins	20	0.1457	14		14	2	16
Health Insurance	153	1.1145	109		109	16	125
Special Assess	102	0.7430	73		73	10	83
SubTotal	13,728	100.0000	9,774		9,774	1,355	11,129
TOTAL	13,728	100.0000	9,774		9,774	1,355	11,129

Allocation Basis: Number of accounts payable transactions by department

Allocation Source: Detail transaction history

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .5 - Allocation Summary**  
**For Department Treasurer**

Receiving Department	Total	Cash Accounting	Accts Payable
Administrative	35	4	31
Professional Services	26	0	26
Prosecuting Attorney	243	40	203
Treasurer	8,998	8,957	41
Computer Operations	47	0	47
Accounting	193	151	42
Utilities	233	0	233
Building & Grounds	618	0	618
Insurance	10	5	5
Bd of Comm	58	0	58
Circuit Court	3,105	2,249	856
District Court	221	0	221
Jury Board	15	0	15
Indigent Counsel	4,178	3,150	1,028
Probate Court	1,202	1,145	57
Adult Probation	39	0	39
Elections	429	227	202
County Clerk	48,172	48,038	134
Equalization	7	0	7
Reg of Deeds	5,271	5,226	45
Drain Comm	34	0	34
Sheriff Admin	787	484	303
Crim Just Trng	1	0	1
Marine Safety	13	0	13
Jail	480	223	257
Medical Examiner	175	109	66
Veterans Burial	18	0	18
Veterans Affairs	32	0	32
MSU Extension	34	5	29
LDC Development	1	0	1
Road Comm	418	417	1
Parks & Rec	592	353	239
911 Fund	1,221	943	278



**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .5 - Allocation Summary**  
**For Department Treasurer**

Receiving Department	Total	Cash Accounting	Accts Payable
Friend of Court	7,162	6,952	210
Marriage Counsel	2,237	2,232	5
Health Dept	2,168	1,672	496
Mental Health	3,602	977	2,625
Pers. Care-Aide	646	337	309
Animal Control	1,212	1,095	117
County Surveyor	9	0	9
ROD Automation	1,083	1,036	47
Rental Property	215	169	46
Emerg Management	85	46	39
Community Grants	5,088	4,999	89
T.N.U.	220	131	89
Police Services	396	396	0
Law Enforc Prog	86	46	40
Law Enforc Grant	80	50	30
Law Enforc Other	297	227	70
Law Library	22	5	17
Comm Development	269	235	34
Senior Millage	747	724	23
F.I.A.	209	185	24
MCF Operations	1,494	1,491	3
Child Care	2,191	1,942	249
Veterans Trust	13	0	13
K.I.N.D.	63	63	0
Comm Collaborat	109	68	41
Debt Serv Funds	887	880	7
Cap Proj Funds	97	71	26
Delinquent Tax	49,109	49,091	18
Foreclosure	23,137	23,051	86
Revolving Drain	27	5	22
Treas Admin Fund	1	0	1
Drain Equipment	96	0	96
CMH Equipment	6	0	6



**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .5 - Allocation Summary**  
**For Department Treasurer**

Receiving Department	Total	Cash Accounting	Accts Payable
Equip Aquisition	850	13	837
Unempl Insurance	1	0	1
Workers Comp Ins	16	0	16
Health Insurance	710	585	125
Special Assess	563	480	83
Direct Billed	0	0	0
Total	182,109	170,980	11,129

**Lapeer County, Michigan  
Computer Operations  
Nature and Extent of Services**

The Lapeer County Computer Operations department is responsible for providing automated data processing services for all county departments. The cost of this department has been separated into the following activities based on the assigned responsibilities of the individuals within this department. Those individuals that spend 100% of their time related to a specific activity have been assigned to their respective activity. If an individual is split between 2 or more activities, a time and effort summary was used to distribute the appropriate percentage of effort between the benefiting activities.

**Network Support / Computer Services** - The services included in this activity consists of computer operations, data entry, report distribution, county network maintenance and county wide virus protection. Some responsibilities include generation and distribution of the financial systems report development and maintenance of the employee flexible benefit tracking programs general ledger, and budget data input. The basis of allocation is the number of PC's by department.

**Desktop Support** – This activity accounts for the costs associated with PC maintenance for those departments that do not pay directly for PC maintenance. The basis of allocation is the number of PC by benefiting department.

**Specific Services** – This activity accounts for contract services and other expenses which relate to specific departments. The basis of allocation is the dollar amount of services by benefiting department.

**General Accounting** – this activity includes time associated with performing support services that are considered general accounting in nature. This costs is allocated to the Accounting Department for redistribution.



**Lapeer County, Michigan  
Computer Operations  
Nature and Extent of Services**

This department receives allocations from other central service departments. The allocations received are, in turn, reallocated to recipient departments according to the initial distribution established for this service department. This procedure provides for an appropriate allocation of all service department charges.

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

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Computer Operations**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	177,955			177,955
Cost Allocation	( 10,614)			
Total Deductions:	( 10,614)			( 10,614)
Building Use Charge	763	1	764	
Administrative	544	61	605	
Professional Services	2,870	89	2,959	
Prosecuting Attorney	116	10	126	
Treasurer	41	6	47	
Computer Operations		1,267	1,267	
Accounting		2,671	2,671	
Utilities		1,369	1,369	
Building & Grounds		2,200	2,200	
Insurance		594	594	
Total Allocated Additions:	4,334	8,268	12,602	12,602
Expendable Equip	44,989			
Equipment Use	20,977			
Total Departmental Cost Adjustments:	65,966			65,966
Total To Be Allocated:	237,641	8,268		245,909

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Computer Operations**

	Total	General & Admin	Network Support	Desktop Support	Specific Serv
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	40,391	0	28,274	0	0
FRINGE BENEFITS	17,164	0	12,015	0	0
<b>Other Expense &amp; Cost</b>					
Supplies	5,412	0	3,788	0	0
Contract Services	89,420	0	27,795	36,890	24,735
Operating Expense	1,405	0	983	0	0
Technology License	13,449	0	0	8,049	5,400
*Cost Allocation	10,614	10,614	0	0	0
Computer Automation	100	0	70	0	0
<b>Departmental Totals</b>					
Total Expenditures	177,955	10,614	72,925	44,939	30,135
<b>Deductions</b>					
Total Deductions	( 10,614)	( 10,614)	0	0	0
<b>Cost Adjustments</b>					
Expendable Equip	44,989	0	25,627	3,221	16,141
Equipment Use	20,977	0	20,977	0	0
<b>Functional Cost</b>	233,307	0	119,529	48,160	46,276
<b>Allocation Step 1</b>					
Inbound- All Others	4,334	0	3,034	0	0
1st Allocation	237,641	0	122,563	48,160	46,276
<b>Allocation Step 2</b>					
Inbound- All Others	8,268	0	5,788	0	0
2nd Allocation	8,268	0	5,788	0	0

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Computer Operations**

	Total	General & Admin	Network Support	Desktop Support	Specific Serv
Total For 0070 Computer					
Total Allocated	245,909	0	128,351	48,160	46,276

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Computer Operations**

General Acctng	
Wages & Benefits	
SALARIES & WAGES	12,117
FRINGE BENEFITS	5,149
Other Expense & Cost	
Supplies	1,624
Contract Services	0
Operating Expense	422
Technology License	0
*Cost Allocation	0
Computer Automation	30
Departmental Totals	
Total Expenditures	19,342
Deductions	
Total Deductions	0
Cost Adjustments	
Expendable Equip	0
Equipment Use	0
Functional Cost	19,342
Allocation Step 1	
Inbound- All Others	1,300
1st Allocation	20,642
Allocation Step 2	
Inbound- All Others	2,480
2nd Allocation	2,480

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Computer Operations**

General Acctng	
Total For 0070 Computer	-
Total Allocated	23,122

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Computer Operations**

## Activity - Network Support

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Administrative	2	0.6431	788		788		788
Prosecuting Attorney	20	6.4309	7,882		7,882		7,882
Treasurer	13	4.1801	5,123		5,123		5,123
Computer Operations	2	0.6431	788		788		788
Accounting	4	1.2862	1,576		1,576	84	1,660
Building & Grounds	3	0.9646	1,182		1,182	63	1,245
Bd of Comm	7	2.2508	2,759		2,759	148	2,907
Circuit Court	19	6.1093	7,488		7,488	401	7,889
District Court	24	7.7170	9,458		9,458	507	9,965
Probate Court	5	1.6077	1,970		1,970	106	2,076
County Clerk	10	3.2154	3,941		3,941	211	4,152
Equalization	2	0.6431	788		788	42	830
Reg of Deeds	14	4.5016	5,517		5,517	296	5,813
Drain Comm	3	0.9646	1,182		1,182	63	1,245
Sheriff Admin	27	8.6817	10,641		10,641	570	11,211
Jail	6	1.9293	2,365		2,365	127	2,492
Veterans Affairs	3	0.9646	1,182		1,182	63	1,245
MSU Extension	17	5.4662	6,700		6,700	359	7,059
Parks & Rec	1	0.3215	394		394	21	415
911 Fund	14	4.5016	5,517		5,517	296	5,813
FOC DP	28	9.0032	11,035		11,035	591	11,626
Health Dept	65	20.9006	25,618		25,618	1,377	26,995
Pers. Care-Aide	10	3.2154	3,941		3,941	211	4,152
Animal Control	3	0.9646	1,182		1,182	63	1,245
Emerg Management	1	0.3215	394		394	21	415
Community Grants	4	1.2862	1,576		1,576	84	1,660
Child Care	3	0.9646	1,182		1,182	63	1,245
Foreclosure	1	0.3215	394		394	21	415
SubTotal	311	100.0000	122,563		122,563	5,788	128,351
TOTAL	311	100.0000	122,563		122,563	5,788	128,351

**Lapeer County, Michigan  
Cost Allocation Plan  
Based On The Year Ended December 31, 2012  
Schedule .4 - Detail Activity Allocations  
For Department Computer Operations**

Allocation Basis: Number of assigned PC's by department

Allocation Source: PC Inventory



All Monetary Values Are \$ Dollars  
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**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Computer Operations**

## Activity - Desktop Support

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Administrative	2	0.9950	479		479		479
Prosecuting Attorney	20	9.9502	4,792		4,792		4,792
Treasurer	13	6.4677	3,115		3,115		3,115
Computer Operations	2	0.9950	479		479		479
Accounting	4	1.9901	958		958		958
Building & Grounds	3	1.4925	719		719		719
Bd of Comm	7	3.4826	1,677		1,677		1,677
Circuit Court	19	9.4527	4,552		4,552		4,552
District Court	24	11.9403	5,750		5,750		5,750
Probate Court	5	2.4876	1,198		1,198		1,198
County Clerk	10	4.9751	2,396		2,396		2,396
Equalization	2	0.9950	479		479		479
Reg of Deeds	7	3.4826	1,677		1,677		1,677
Drain Comm	3	1.4925	719		719		719
Sheriff Admin	27	13.4330	6,470		6,470		6,470
Jail	6	2.9851	1,438		1,438		1,438
Veterans Affairs	3	1.4925	719		719		719
MSU Extension	17	8.4577	4,073		4,073		4,073
Parks & Rec	1	0.4975	240		240		240
911 Fund	14	6.9652	3,354		3,354		3,354
Animal Control	3	1.4925	719		719		719
Emerg Management	1	0.4975	240		240		240
Community Grants	4	1.9901	958		958		958
Child Care	3	1.4925	719		719		719
Foreclosure	1	0.4975	240		240		240
SubTotal	201	100.0000	48,160		48,160		48,160
TOTAL	201	100.0000	48,160		48,160		48,160

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Computer Operations**

Allocation Basis: Number of assigned PC's by department

Allocation Source: PC Inventory Summary



All Monetary Values Are \$ Dollars  
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Report Output Prepared By Agency

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Computer Operations**

Activity - Specific Serv

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Prosecuting Attorney	6,151.35	13.2928	6,151		6,151		6,151
Treasurer	400.00	0.8644	400		400		400
Accounting	7,960.00	17.2012	7,960		7,960		7,960
District Court	2,560.00	5.5320	2,560		2,560		2,560
Sheriff Admin	25,466.50	55.0319	25,467		25,467		25,467
Jail	1,306.17	2.8226	1,306		1,306		1,306
Health Dept	2,431.86	5.2551	2,432		2,432		2,432
SubTotal	46,275.88	100.0000	46,276		46,276		46,276
TOTAL	46,275.88	100.0000	46,276		46,276		46,276

Allocation Basis: Dollar amount of contract services by department

Allocation Source: Paid Invoices

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Computer Operations**

Activity - General Acctng

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Accounting	100	100.0000	20,642		20,642	2,480	23,122
SubTotal	100	100.0000	20,642		20,642	2,480	23,122
TOTAL	100	100.0000	20,642		20,642	2,480	23,122

Allocation Basis: Direct allocation to Accounting

Allocation Source: Employee time summary

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .5 - Allocation Summary**  
**For Department Computer Operations**

Receiving Department	Total	Network Support	Desktop Support	Specific Serv	General Acctng
Administrative	1,267	788	479	0	0
Prosecuting Attorney	18,825	7,882	4,792	6,151	0
Treasurer	8,638	5,123	3,115	400	0
Computer Operations	1,267	788	479	0	0
Accounting	33,700	1,660	958	7,960	23,122
Building & Grounds	1,964	1,245	719	0	0
Bd of Comm	4,584	2,907	1,677	0	0
Circuit Court	12,441	7,889	4,552	0	0
District Court	18,275	9,965	5,750	2,560	0
Probate Court	3,274	2,076	1,198	0	0
County Clerk	6,548	4,152	2,396	0	0
Equalization	1,309	830	479	0	0
Reg of Deeds	7,490	5,813	1,677	0	0
Drain Comm	1,964	1,245	719	0	0
Sheriff Admin	43,148	11,211	6,470	25,467	0
Jail	5,236	2,492	1,438	1,306	0
Veterans Affairs	1,964	1,245	719	0	0
MSU Extension	11,132	7,059	4,073	0	0
Parks & Rec	655	415	240	0	0
911 Fund	9,167	5,813	3,354	0	0
FOC DP	11,626	11,626	0	0	0
Health Dept	29,427	26,995	0	2,432	0
Pers. Care-Aide	4,152	4,152	0	0	0
Animal Control	1,964	1,245	719	0	0
Emerg Management	655	415	240	0	0
Community Grants	2,618	1,660	958	0	0
Child Care	1,964	1,245	719	0	0
Foreclosure	655	415	240	0	0

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .5 - Allocation Summary**  
**For Department Computer Operations**

Receiving Department	Total	Network Support	Desktop Support	Specific Serv	General Acctng
Direct Billed	0	0	0	0	0
Total	245,909	128,351	48,160	46,276	23,122

**Lapeer County, Michigan**  
**Accounting**  
**Nature and Extent of Services**

The Accounting department is responsible for accounting, budgetary control, and payroll preparation. The cost of this department has been separated into the following activities based on the assigned responsibilities of the individuals within this department. Those individuals that spend 100% of their time related to a specific activity have been assigned to their respective activity. If an individual is split between 2 or more activities, a time and effort summary was used to distribute the appropriate percentage of effort between the benefiting activities.

**General Accounting** - this activity identifies the costs of operating and maintaining the countywide General Ledger system, preparing journal entries, and the development and review of County department budgets. Related costs are distributed to all County departments. The basis of allocation is the total number of accounting transactions posted by department.

**Accounts Payable** - this activity distributes the costs associated with processing accounts payable transactions. Related costs have been distributed to all County departments. The basis of allocation is the number of payment vouchers processed by department.

**Payroll Services** - this function distributes the cost of managing the preparation of the payroll and related reports, withholdings and filings for all County employees receiving payroll services. The basis of allocation is the dollar amount of the payroll costs by department.

**Lapeer County, Michigan  
Accounting  
Nature and Extent of Services**

**Termination Payoff** - An adjustment was included in this activity for the costs associated with vacation payoffs for terminated positions. A credit was provided to those departments where the wages were originally charged per the general ledger. The basis of allocation is the dollar amount of the wages by department.

This department receives allocations from other central service departments. The allocations received are, in turn, reallocated to recipient departments according to the initial distribution established for this service department. This procedure provides for an appropriate allocation of all service department charges.

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



**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Accounting**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	301,924			301,924
Cost Allocation	( 32,465)			
Total Deductions:	( 32,465)			( 32,465)
Building Use Charge	2,079	3	2,082	
Administrative	2,178	244	2,422	
Professional Services	4,696	143	4,839	
Prosecuting Attorney	464	39	503	
Treasurer	169	24	193	
Computer Operations	31,136	2,564	33,700	
Accounting		5,678	5,678	
Utilities		3,732	3,732	
Building & Grounds		6,045	6,045	
Insurance		2,118	2,118	
Total Allocated Additions:	40,722	20,590	61,312	61,312
Misc Reimb	( 222)			
Term Payoff	51,914			
Total Departmental Cost Adjustments:	51,692			51,692
Total To Be Allocated:	361,873	20,590		382,463

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Accounting**

	Total	General & Admin	General Acctng	Accts Payable	Payroll
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	190,455	0	79,478	55,663	55,314
FRINGE BENEFITS	72,812	0	30,384	21,283	21,145
<b>Other Expense &amp; Cost</b>					
Postage	3,916	752	0	3,164	0
Supplies	1,365	0	570	399	396
Operating Expense	911	0	380	266	265
*Cost Allocation	32,465	32,465	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	301,924	33,217	110,812	80,775	77,120
<b>Deductions</b>					
Total Deductions	( 32,465)	( 32,465)	0	0	0
<b>Cost Adjustments</b>					
Misc Reimb	( 222)	0	0	0	( 222)
Term Payoff	51,914	0	0	0	0
<b>Functional Cost</b>	321,151	752	110,812	80,775	76,898
<b>Allocation Step 1</b>					
Inbound- 0070 Computer Operations: General	20,642	0	20,642	0	0
Inbound- All Others	20,080	0	8,379	5,869	5,832
Reallocate Admin Costs		( 752)	314	220	218
1st Allocation	361,873	0	140,147	86,864	82,948
<b>Allocation Step 2</b>					
Inbound- 0070 Computer Operations: General	2,480	0	2,480	0	0
Inbound- All Others	18,110	0	7,557	5,293	5,260
2nd Allocation	20,590	0	10,037	5,293	5,260

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Accounting**

	Total	General & Admin	General Acctng	Accts Payable	Payroll
Total For 0080 Accounting					
Total Allocated	382,463	0	150,184	92,157	88,208

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Accounting**

	Term Payoff
Wages & Benefits	
SALARIES & WAGES	0
FRINGE BENEFITS	0
Other Expense & Cost	
Postage	0
Supplies	0
Operating Expense	0
*Cost Allocation	0
Departmental Totals	
Total Expenditures	0
Deductions	
Total Deductions	0
Cost Adjustments	
Misc Reimb	0
Term Payoff	51,914
Functional Cost	51,914
Allocation Step 1	
Inbound- 0070 Computer Operations: General	0
Inbound- All Others	0
Reallocate Admin Costs	0
1st Allocation	51,914
Allocation Step 2	
Inbound- 0070 Computer Operations: General	0
Inbound- All Others	0
2nd Allocation	0

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Accounting**

	Term Payoff
Total For 0080 Accounting	
Total Allocated	51,914

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Accounting**

## Activity - General Acctng

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Administrative	810	1.7351	2,432		2,432		2,432
Professional Services	898	1.9236	2,696		2,696		2,696
Prosecuting Attorney	1,235	2.6454	3,708		3,708		3,708
Treasurer	1,247	2.6712	3,744		3,744		3,744
Computer Operations	641	1.3731	1,924		1,924		1,924
Accounting	1,196	2.5619	3,590		3,590		3,590
Utilities	629	1.3474	1,888		1,888	155	2,043
Building & Grounds	1,723	3.6908	5,173		5,173	425	5,598
Insurance	651	1.3945	1,954		1,954	161	2,115
Bd of Comm	249	0.5334	748		748	61	809
Circuit Court	1,680	3.5987	5,043		5,043	415	5,458
District Court	790	1.6922	2,372		2,372	195	2,567
Jury Board	33	0.0707	99		99	8	107
Indigent Counsel	1,325	2.8382	3,978		3,978	327	4,305
Probate Court	334	0.7154	1,003		1,003	82	1,085
Adult Probation	71	0.1521	213		213	18	231
Elections	412	0.8825	1,237		1,237	102	1,339
County Clerk	477	1.0218	1,432		1,432	118	1,550
Equalization	223	0.4777	669		669	55	724
Reg of Deeds	421	0.9018	1,264		1,264	104	1,368
Drain Comm	292	0.6255	877		877	72	949
Sheriff Admin	1,040	2.2277	3,122		3,122	257	3,379
Crim Just Trng	4	0.0086	12		12	1	13
Marine Safety	29	0.0621	87		87	7	94
Jail	723	1.5487	2,170		2,170	178	2,348
Medical Examiner	338	0.7240	1,015		1,015	83	1,098
Veterans Burial	24	0.0514	72		72	6	78
Veterans Affairs	282	0.6041	847		847	70	917
MSU Extension	259	0.5548	778		778	64	842
Planning	15	0.0321	45		45	4	49

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Accounting**

Activity - General Acctng

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
LDC Development	1	0.0021	3		3		3
Road Comm	222	0.4755	666		666	55	721
Parks & Rec	520	1.1139	1,561		1,561	128	1,689
Polly Ann Trail	22	0.0471	66		66	5	71
911 Fund	836	1.7908	2,510		2,510	206	2,716
Friend of Court	599	1.2831	1,798		1,798	148	1,946
Marriage Counsel	18	0.0386	54		54	4	58
Health Dept	1,645	3.5237	4,938		4,938	406	5,344
Mental Health	8,973	19.2207	26,937		26,937	2,221	29,158
Pers. Care-Aide	767	1.6430	2,303		2,303	189	2,492
Animal Control	517	1.1074	1,552		1,552	128	1,680
County Surveyor	169	0.3620	507		507	42	549
ROD Automation	78	0.1671	234		234	19	253
Budget Stabilization	14	0.0300	42		42	3	45
Rental Property	70	0.1499	210		210	17	227
Emerg Management	285	0.6105	856		856	70	926
Community Grants	1,110	2.3777	3,332		3,332	274	3,606
T.N.U.	207	0.4434	621		621	51	672
Police Services	2,338	5.0081	7,019		7,019	577	7,596
Law Enforc Prog	265	0.5676	796		796	65	861
Law Enforc Grant	295	0.6319	886		886	73	959
Law Enforc Other	111	0.2378	333		333	27	360
Law Library	38	0.0814	114		114	9	123
Comm Development	407	0.8718	1,222		1,222	100	1,322
Senior Millage	52	0.1114	156		156	13	169
Local Reserve Fund	13	0.0278	39		39	3	42
F.I.A.	70	0.1499	210		210	17	227
MCF Operations	250	0.5355	751		751	62	813
Child Care	972	2.0821	2,918		2,918	240	3,158
Veterans Trust	19	0.0407	57		57	5	62

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Accounting**

Activity - General Acctng

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
K.I.N.D.	2	0.0043	6		6		6
Comm Collaborat	1,685	3.6094	5,058		5,058	416	5,474
Debt Serv Funds	93	0.1992	279		279	23	302
Cap Proj Funds	368	0.7883	1,105		1,105	91	1,196
Deliquent Tax	64	0.1371	192		192	16	208
Foreclosure	409	0.8761	1,228		1,228	101	1,329
Revolving Drain	34	0.0728	102		102	8	110
Treas Admin Fund	14	0.0300	42		42	3	45
Drain Equipment	143	0.3063	429		429	35	464
CMH Equipment	64	0.1371	192		192	16	208
Equip Aquisition	1,180	2.5276	3,542		3,542	291	3,833
Unempl Insurance	43	0.0921	129		129	11	140
Workers Comp Ins	66	0.1414	198		198	16	214
Health Insurance	3,375	7.2295	10,132		10,132	833	10,965
Retirement Sys	53	0.1135	159		159	13	172
Health Care Save	12	0.0257	36		36	3	39
Special Assess	144	0.3085	432		432	36	468
All Others	1	0.0021	3		3		3
SubTotal	46,684	100.0000	140,147		140,147	10,037	150,184
TOTAL	46,684	100.0000	140,147		140,147	10,037	150,184

Allocation Basis: Number of general accounting transactions by department

Allocation Source: Detail transaction history



**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Accounting**

## Activity - Accts Payable

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Administrative	44	0.3205	278		278		278
Professional Services	37	0.2695	234		234		234
Prosecuting Attorney	285	2.0760	1,803		1,803		1,803
Treasurer	58	0.4225	367		367		367
Computer Operations	58	0.4225	367		367		367
Accounting	52	0.3788	329		329		329
Utilities	286	2.0833	1,810		1,810	115	1,925
Building & Grounds	760	5.5361	4,809		4,809	305	5,114
Insurance	5	0.0364	32		32	2	34
Bd of Comm	71	0.5172	449		449	28	477
Circuit Court	1,052	7.6632	6,657		6,657	422	7,079
District Court	271	1.9741	1,715		1,715	109	1,824
Jury Board	18	0.1311	114		114	7	121
Indigent Counsel	1,263	9.2002	7,992		7,992	507	8,499
Probate Court	70	0.5099	443		443	28	471
Adult Probation	48	0.3497	304		304	19	323
Elections	249	1.8138	1,576		1,576	100	1,676
County Clerk	164	1.1946	1,038		1,038	66	1,104
Equalization	8	0.0583	51		51	3	54
Reg of Deeds	55	0.4006	348		348	22	370
Drain Comm	42	0.3059	266		266	17	283
Sheriff Admin	372	2.7098	2,354		2,354	149	2,503
Crim Just Trng	2	0.0146	13		13	1	14
Marine Safety	16	0.1166	101		101	6	107
Jail	316	2.3019	1,999		1,999	127	2,126
Medical Examiner	81	0.5900	513		513	32	545
Veterans Burial	22	0.1603	139		139	9	148
Veterans Affairs	40	0.2914	253		253	16	269
MSU Extension	35	0.2550	221		221	14	235
LDC Development	1	0.0073	6		6		6

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Accounting**

## Activity - Accts Payable

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Road Comm	1	0.0073	6		6		6
Parks & Rec	294	2.1416	1,860		1,860	118	1,978
911 Fund	342	2.4913	2,164		2,164	137	2,301
Friend of Court	258	1.8794	1,632		1,632	104	1,736
Marriage Counsel	5	0.0364	32		32	2	34
Health Dept	610	4.4435	3,860		3,860	245	4,105
Mental Health	3,230	23.5284	20,436		20,436	1,299	21,735
Pers. Care-Aide	379	2.7608	2,398		2,398	152	2,550
Animal Control	143	1.0417	905		905	57	962
County Surveyor	11	0.0801	70		70	4	74
ROD Automation	58	0.4225	367		367	23	390
Rental Property	56	0.4079	354		354	22	376
Emerg Management	48	0.3497	304		304	19	323
Community Grants	110	0.8013	696		696	44	740
T.N.U.	109	0.7940	690		690	44	734
Law Enforc Prog	49	0.3569	310		310	20	330
Law Enforc Grant	36	0.2622	228		228	14	242
Law Enforc Other	86	0.6265	544		544	35	579
Law Library	21	0.1530	133		133	8	141
Comm Development	42	0.3059	266		266	17	283
Senior Millage	28	0.2040	177		177	11	188
F.I.A.	29	0.2112	183		183	12	195
MCF Operations	4	0.0291	25		25	2	27
Child Care	306	2.2290	1,936		1,936	123	2,059
Veterans Trust	15	0.1093	95		95	6	101
Comm Collaborat	50	0.3642	316		316	20	336
Debt Serv Funds	8	0.0583	51		51	3	54
Cap Proj Funds	33	0.2404	209		209	13	222
Deliquent Tax	23	0.1675	146		146	9	155
Foreclosure	106	0.7721	671		671	43	714

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Accounting**

Activity - Accts Payable

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Revolving Drain	27	0.1967	171		171	11	182
Treas Admin Fund	1	0.0073	6		6		6
Drain Equipment	118	0.8596	747		747	47	794
CMH Equipment	7	0.0510	44		44	3	47
Equip Aquisition	1,028	7.4883	6,505		6,505	412	6,917
Unempl Insurance	1	0.0073	6		6		6
Workers Comp Ins	20	0.1457	127		127	8	135
Health Insurance	153	1.1145	968		968	61	1,029
Special Assess	102	0.7430	645		645	41	686
SubTotal	13,728	100.0000	86,864		86,864	5,293	92,157
TOTAL	13,728	100.0000	86,864		86,864	5,293	92,157

Allocation Basis: Number of accounts payable transactions by department

Allocation Source: Detail transaction history

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Accounting**

## Activity - Payroll

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Administrative	180,605	0.8500	705		705		705
Prosecuting Attorney	956,395	4.5013	3,734		3,734		3,734
Treasurer	298,141	1.4032	1,164		1,164		1,164
Computer Operations	57,554	0.2709	225		225		225
Accounting	263,267	1.2391	1,028		1,028		1,028
Building & Grounds	260,140	1.2244	1,016		1,016	70	1,086
Bd of Comm	216,110	1.0171	844		844	58	902
Circuit Court	839,992	3.9534	3,279		3,279	227	3,506
District Court	1,258,026	5.9209	4,911		4,911	339	5,250
Probate Court	358,322	1.6864	1,399		1,399	97	1,496
Elections	7,180	0.0338	28		28	2	30
County Clerk	427,677	2.0129	1,670		1,670	115	1,785
Equalization	57,585	0.2710	225		225	16	241
Reg of Deeds	215,937	1.0163	843		843	58	901
Drain Comm	284,090	1.3371	1,109		1,109	77	1,186
Sheriff Admin	2,213,486	10.4178	8,641		8,641	597	9,238
Jail	2,036,956	9.5869	7,952		7,952	550	8,502
Medical Examiner	13,456	0.0633	53		53	4	57
Veterans Affairs	63,499	0.2989	248		248	17	265
MSU Extension	99,101	0.4664	387		387	27	414
Parks & Rec	86,512	0.4072	338		338	23	361
Polly Ann Trail	512	0.0024	2		2		2
911 Fund	1,188,843	5.5953	4,641		4,641	321	4,962
Friend of Court	1,044,875	4.9177	4,079		4,079	282	4,361
Health Dept	2,087,126	9.8231	8,148		8,148	563	8,711
Mental Health	4,121,049	19.3955	16,086		16,086	1,112	17,198
Pers. Care-Aide	562,118	2.6456	2,194		2,194	152	2,346
Animal Control	147,940	0.6963	578		578	40	618
County Surveyor	4,306	0.0203	17		17	1	18
Emerg Management	64,257	0.3024	251		251	17	268

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Accounting**

## Activity - Payroll

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Community Grants	147,409	0.6938	575		575	40	615
Police Services	1,039,433	4.8921	4,058		4,058	281	4,339
Law Enforc Prog	14,336	0.0675	56		56	4	60
Law Enforc Grant	137,524	0.6473	537		537	37	574
Comm Development	59,816	0.2815	234		234	16	250
Child Care	148,099	0.6970	578		578	40	618
Comm Collaborat	223,770	1.0532	874		874	60	934
Foreclosure	61,755	0.2907	241		241	17	258
SubTotal	21,247,199	100.0000	82,948		82,948	5,260	88,208
TOTAL	21,247,199	100.0000	82,948		82,948	5,260	88,208

Allocation Basis: Dollar amount of payroll expense by department

Allocation Source: General ledger

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Accounting**

## Activity - Term Payoff

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Administrative	127,730	0.9456	491		491		491
Prosecuting Attorney	590,380	4.3707	2,269		2,269		2,269
Treasurer	151,740	1.1234	583		583		583
Computer Operations	40,317	0.2985	155		155		155
Accounting	190,085	1.4072	731		731		731
Building & Grounds	180,483	1.3361	694		694		694
Circuit Court	525,582	3.8910	2,020		2,020		2,020
District Court	784,814	5.8101	3,016	-1,650	1,366		1,366
Probate Court	123,467	0.9140	475		475		475
Elections	1,050	0.0078	4		4		4
County Clerk	244,779	1.8121	941		941		941
Equalization	40,317	0.2985	155		155		155
Reg of Deeds	97,775	0.7238	376		376		376
Drain Comm	145,969	1.0806	561		561		561
Sheriff Admin	1,371,088	10.1503	5,269		5,269		5,269
Jail	1,319,542	9.7687	5,071	-3,899	1,172		1,172
Medical Examiner	9,459	0.0700	36		36		36
Veterans Affairs	35,097	0.2598	135		135		135
MSU Extension	69,546	0.5149	267		267		267
Parks & Rec	39,744	0.2942	153		153		153
Polly Ann Trail	512	0.0038	2		2		2
911 Fund	773,872	5.7291	2,974		2,974		2,974
Friend of Court	743,169	5.5018	2,856	-4,060	-1,204		-1,204
Health Dept	1,355,795	10.0371	5,211	-15,348	-10,137		-10,137
Mental Health	2,905,966	21.5131	11,167	-12,926	-1,759		-1,759
Pers. Care-Aide	293,294	2.1713	1,127		1,127		1,127
Animal Control	102,532	0.7591	394	-5,158	-4,764		-4,764
Emerg Management	46,831	0.3467	180		180		180
Community Grants	121,964	0.9029	469		469		469
Police Services	698,118	5.1683	2,683	-2,810	-127		-127

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Accounting**

Activity - Term Payoff

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Law Enforc Grant	90,420	0.6694	348		348		348
Comm Development	42,088	0.3116	162		162		162
Child Care	105,794	0.7832	407		407		407
Comm Collaborat	104,410	0.7730	401		401		401
Foreclosure	34,079	0.2523	131		131		131
SubTotal	13,507,808	100.0000	51,914	-45,851	6,063		6,063
Direct Billed				45,851	45,851		45,851
TOTAL	13,507,808	100.0000	51,914		51,914		51,914

Allocation Basis: Dollar amount of wages by benefiting department

Allocation Source: General ledger

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .5 - Allocation Summary**  
**For Department Accounting**

Receiving Department	Total	General Acctng	Accts Payable	Payroll	Term Payoff
Administrative	3,906	2,432	278	705	491
Professional Services	2,930	2,696	234	0	0
Prosecuting Attorney	11,514	3,708	1,803	3,734	2,269
Treasurer	5,858	3,744	367	1,164	583
Computer Operations	2,671	1,924	367	225	155
Accounting	5,678	3,590	329	1,028	731
Utilities	3,968	2,043	1,925	0	0
Building & Grounds	12,492	5,598	5,114	1,086	694
Insurance	2,149	2,115	34	0	0
Bd of Comm	2,188	809	477	902	0
Circuit Court	18,063	5,458	7,079	3,506	2,020
District Court	11,007	2,567	1,824	5,250	1,366
Jury Board	228	107	121	0	0
Indigent Counsel	12,804	4,305	8,499	0	0
Probate Court	3,527	1,085	471	1,496	475
Adult Probation	554	231	323	0	0
Elections	3,049	1,339	1,676	30	4
County Clerk	5,380	1,550	1,104	1,785	941
Equalization	1,174	724	54	241	155
Reg of Deeds	3,015	1,368	370	901	376
Drain Comm	2,979	949	283	1,186	561
Sheriff Admin	20,389	3,379	2,503	9,238	5,269
Crim Just Trng	27	13	14	0	0
Marine Safety	201	94	107	0	0
Jail	14,148	2,348	2,126	8,502	1,172
Medical Examiner	1,736	1,098	545	57	36
Veterans Burial	226	78	148	0	0
Veterans Affairs	1,586	917	269	265	135
MSU Extension	1,758	842	235	414	267
Planning	49	49	0	0	0
LDC Development	9	3	6	0	0
Road Comm	727	721	6	0	0
Parks & Rec	4,181	1,689	1,978	361	153





**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .5 - Allocation Summary**  
**For Department Accounting**

Receiving Department	Total	General Acctng	Accts Payable	Payroll	Term Payoff
Polly Ann Trail	75	71	0	2	2
911 Fund	12,953	2,716	2,301	4,962	2,974
Friend of Court	6,839	1,946	1,736	4,361	( 1,204)
Marriage Counsel	92	58	34	0	0
Health Dept	8,023	5,344	4,105	8,711	( 10,137)
Mental Health	66,332	29,158	21,735	17,198	( 1,759)
Pers. Care-Aide	8,515	2,492	2,550	2,346	1,127
Animal Control	( 1,504)	1,680	962	618	( 4,764)
County Surveyor	641	549	74	18	0
ROD Automation	643	253	390	0	0
Budget Stablization	45	45	0	0	0
Rental Property	603	227	376	0	0
Emerg Management	1,697	926	323	268	180
Community Grants	5,430	3,606	740	615	469
T.N.U.	1,406	672	734	0	0
Police Services	11,808	7,596	0	4,339	( 127)
Law Enforc Prog	1,251	861	330	60	0
Law Enforc Grant	2,123	959	242	574	348
Law Enforc Other	939	360	579	0	0
Law Library	264	123	141	0	0
Comm Development	2,017	1,322	283	250	162
Senior Millage	357	169	188	0	0
Local Reserve Fund	42	42	0	0	0
F.I.A.	422	227	195	0	0
MCF Operations	840	813	27	0	0
Child Care	6,242	3,158	2,059	618	407
Veterans Trust	163	62	101	0	0
K.I.N.D.	6	6	0	0	0
Comm Collaborat	7,145	5,474	336	934	401
Debt Serv Funds	356	302	54	0	0
Cap Proj Funds	1,418	1,196	222	0	0
Deliquent Tax	363	208	155	0	0
Foreclosure	2,432	1,329	714	258	131



**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .5 - Allocation Summary**  
**For Department Accounting**

Receiving Department	Total	General Acctng	Accts Payable	Payroll	Term Payoff
Revolving Drain	292	110	182	0	0
Treas Admin Fund	51	45	6	0	0
Drain Equipment	1,258	464	794	0	0
CMH Equipment	255	208	47	0	0
Equip Aquisition	10,750	3,833	6,917	0	0
Unempl Insurance	146	140	6	0	0
Workers Comp Ins	349	214	135	0	0
Health Insurance	11,994	10,965	1,029	0	0
Retirement Sys	172	172	0	0	0
Health Care Save	39	39	0	0	0
Special Assess	1,154	468	686	0	0
All Others	3	3	0	0	0
Direct Billed	45,851	0	0	0	45,851
Total	382,463	150,184	92,157	88,208	51,914

**Lapeer County, Michigan**  
**Utilities**  
**Nature and Extent of Services**

This schedule accounts for centrally budget utility costs for several County buildings. The utility costs have been identified with the appropriate building and in turn allocated to the occupants of each respective building based on the number of assigned square footage by department at each location. Utility costs associated with single occupant buildings are identified in the activity titled "Other Buildings". The costs identified in this activity have been allocated based on the dollar amount of utility costs by benefiting department.

This department receives allocations from other central service departments. The allocations received are, in turn, reallocated to recipient departments according to the initial distribution established for this service department. This procedure provides for an appropriate allocation of all service department charges.

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

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Utilities**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	396,843			396,843
Cost Allocation	( 4,695)			
Total Deductions:	( 4,695)			( 4,695)
Professional Services	1,366	41	1,407	
Treasurer	204	29	233	
Accounting	3,698	270	3,968	
Total Allocated Additions:	5,268	340	5,608	5,608
Total To Be Allocated:	397,416	340		397,756

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Utilities**

	Total	General & Admin	County Complex	Annex	Jail
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
<b>Other Expense &amp; Cost</b>					
Utilities	392,148	0	181,761	10,510	150,310
*Cost Allocation	4,695	4,695	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	396,843	4,695	181,761	10,510	150,310
<b>Deductions</b>					
Total Deductions	( 4,695)	( 4,695)	0	0	0
<b>Functional Cost</b>	392,148	0	181,761	10,510	150,310
<b>Allocation Step 1</b>					
Inbound- All Others	5,268	5,268	0	0	0
Reallocate Admin Costs		( 5,268)	2,442	141	2,019
1st Allocation	397,416	0	184,203	10,651	152,329
<b>Allocation Step 2</b>					
Inbound- All Others	340	340	0	0	0
Reallocate Admin Costs		( 340)	159	9	130
2nd Allocation	340	0	159	9	130
<b>Total For 0090 Utilities</b>					
Total Allocated	397,756	0	184,362	10,660	152,459

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Utilities**

	Health	Historic CH	Storage Bldg	Other Buildings
<b>Wages &amp; Benefits</b>				
SALARIES & WAGES	0	0	0	0
FRINGE BENEFITS	0	0	0	0
<b>Other Expense &amp; Cost</b>				
Utilities	37,136	6,039	3,647	2,745
*Cost Allocation	0	0	0	0
<b>Departmental Totals</b>				
Total Expenditures	37,136	6,039	3,647	2,745
<b>Deductions</b>				
Total Deductions	0	0	0	0
<b>Functional Cost</b>	37,136	6,039	3,647	2,745
<b>Allocation Step 1</b>				
Inbound- All Others	0	0	0	0
Reallocate Admin Costs	499	81	49	37
1st Allocation	37,635	6,120	3,696	2,782
<b>Allocation Step 2</b>				
Inbound- All Others	0	0	0	0
Reallocate Admin Costs	32	5	3	2
2nd Allocation	32	5	3	2
<b>Total For 0090 Utilities</b>				
Total Allocated	37,667	6,125	3,699	2,784

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Utilities**

Activity - County Complex

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Administrative	1,104	1.9264	3,548		3,548		3,548
Prosecuting Attorney	4,435	7.7386	14,255		14,255		14,255
Treasurer	2,173	3.7917	6,984		6,984		6,984
Computer Operations	426	0.7433	1,369		1,369		1,369
Accounting	1,161	2.0258	3,732		3,732		3,732
Building & Grounds	700	1.2214	2,250		2,250	2	2,252
Bd of Comm	2,317	4.0429	7,447		7,447	8	7,455
Circuit Court	6,464	11.2790	20,776		20,776	21	20,797
District Court	10,068	17.5677	32,361		32,361	35	32,396
Probate Court	7,286	12.7133	23,418		23,418	24	23,442
Adult Probation	1,689	2.9471	5,429		5,429	6	5,435
County Clerk	4,092	7.1401	13,152		13,152	14	13,166
Equalization	1,345	2.3469	4,323		4,323	4	4,327
Drain Comm	1,262	2.2021	4,056		4,056	4	4,060
Jail	5,284	9.2200	16,984		16,984	17	17,001
Friend of Court	6,145	10.7224	19,751		19,751	20	19,771
Community Grants	750	1.3087	2,411		2,411	2	2,413
All Others	609	1.0626	1,957		1,957	2	1,959
SubTotal	57,310	100.0000	184,203		184,203	159	184,362
TOTAL	57,310	100.0000	184,203		184,203	159	184,362

Allocation Basis: Assigned square footage by department

Allocation Source: Building &amp; Grounds department

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Utilities**

Activity - Annex

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Reg of Deeds	2,532	43.2969	4,612		4,612	4	4,616
Veterans Affairs	1,179	20.1607	2,147		2,147	2	2,149
Pers. Care-Aide	1,560	26.6758	2,841		2,841	2	2,843
All Others	577	9.8666	1,051		1,051	1	1,052
SubTotal	5,848	100.0000	10,651		10,651	9	10,660
TOTAL	5,848	100.0000	10,651		10,651	9	10,660

Allocation Basis: Assigned square footage by department

Allocation Source: Building &amp; Grounds department



**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Utilities**

Activity - Jail

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Sheriff Admin	7,000	17.5439	26,724		26,724	23	26,747
Jail	32,900	82.4561	125,605		125,605	107	125,712
SubTotal	39,900	100.0000	152,329		152,329	130	152,459
TOTAL	39,900	100.0000	152,329		152,329	130	152,459

Allocation Basis: Assigned square footage by department

Allocation Source: Building &amp; Grounds department

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Utilities**

Activity - Health

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Building & Grounds	2,916	12.0596	4,539		4,539	4	4,543
MSU Extension	3,404	14.0778	5,298		5,298	5	5,303
Health Dept	17,668	73.0686	27,499		27,499	23	27,522
All Others	192	0.7940	299		299		299
SubTotal	24,180	100.0000	37,635		37,635	32	37,667
TOTAL	24,180	100.0000	37,635		37,635	32	37,667

Allocation Basis: Assigned square footage by department

Allocation Source: Building &amp; Grounds department

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Utilities**

Activity - Historic CH

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
All Others	6,690	100.0000	6,120		6,120	5	6,125
SubTotal	6,690	100.0000	6,120		6,120	5	6,125
TOTAL	6,690	100.0000	6,120		6,120	5	6,125

Allocation Basis: Assigned square footage by department

Allocation Source: Building &amp; Grounds department

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Utilities**

Activity - Storage Bldg

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Prosecuting Attorney	516	26.6667	986		986		986
Bd of Comm	224	11.5762	428		428		428
Circuit Court	243	12.5581	464		464	1	465
District Court	952	49.1990	1,818		1,818	2	1,820
SubTotal	1,935	100.0000	3,696		3,696	3	3,699
TOTAL	1,935	100.0000	3,696		3,696	3	3,699

Allocation Basis:

Allocation Source:

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Utilities**

Activity - Other Buildings

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Equip Aquisition	2,730	100.0000	2,782		2,782	2	2,784
SubTotal	2,730	100.0000	2,782		2,782	2	2,784
TOTAL	2,730	100.0000	2,782		2,782	2	2,784

Allocation Basis: Dollar amount of assigned utilities by department

Allocation Source: Paid invoices

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .5 - Allocation Summary**  
**For Department Utilities**

Receiving Department	Total	County Complex	Annex	Jail	Health	Historic CH	Storage Bldg
Administrative	3,548	3,548	0	0	0	0	0
Prosecuting Attorney	15,241	14,255	0	0	0	0	986
Treasurer	6,984	6,984	0	0	0	0	0
Computer Operations	1,369	1,369	0	0	0	0	0
Accounting	3,732	3,732	0	0	0	0	0
Building & Grounds	6,795	2,252	0	0	4,543	0	0
Bd of Comm	7,883	7,455	0	0	0	0	428
Circuit Court	21,262	20,797	0	0	0	0	465
District Court	34,216	32,396	0	0	0	0	1,820
Probate Court	23,442	23,442	0	0	0	0	0
Adult Probation	5,435	5,435	0	0	0	0	0
County Clerk	13,166	13,166	0	0	0	0	0
Equalization	4,327	4,327	0	0	0	0	0
Reg of Deeds	4,616	0	4,616	0	0	0	0
Drain Comm	4,060	4,060	0	0	0	0	0
Sheriff Admin	26,747	0	0	26,747	0	0	0
Jail	142,713	17,001	0	125,712	0	0	0
Veterans Affairs	2,149	0	2,149	0	0	0	0
MSU Extension	5,303	0	0	0	5,303	0	0
Friend of Court	19,771	19,771	0	0	0	0	0
Health Dept	27,522	0	0	0	27,522	0	0
Pers. Care-Aide	2,843	0	2,843	0	0	0	0
Community Grants	2,413	2,413	0	0	0	0	0
Equip Aquisition	2,784	0	0	0	0	0	0
All Others	9,435	1,959	1,052	0	299	6,125	0
Direct Billed	0	0	0	0	0	0	0
<b>Total</b>	<b>397,756</b>	<b>184,362</b>	<b>10,660</b>	<b>152,459</b>	<b>37,667</b>	<b>6,125</b>	<b>3,699</b>

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .5 - Allocation Summary**  
**For Department Utilities**

Receiving Department	Other Buildings
Administrative	0
Prosecuting Attorney	0
Treasurer	0
Computer Operations	0
Accounting	0
Building & Grounds	0
Bd of Comm	0
Circuit Court	0
District Court	0
Probate Court	0
Adult Probation	0
County Clerk	0
Equalization	0
Reg of Deeds	0
Drain Comm	0
Sheriff Admin	0
Jail	0
Veterans Affairs	0
MSU Extension	0
Friend of Court	0
Health Dept	0
Pers. Care-Aide	0
Community Grants	0
Equip Aquisition	2,784
All Others	0
Direct Billed	0
Total	2,784

**Lapeer County, Michigan  
Building and Grounds  
Nature and Extent of Services**

The Buildings and Grounds Department is responsible for the operation and maintenance of County real estate and buildings. Costs of the department are related to providing office space for County departments and grant programs. The department performs necessary maintenance, repair, or upkeep programs to keep all office space in an efficient operation condition. These costs include grounds maintenance, janitorial service, building maintenance, and other costs related to the operation of County facilities. The costs in this schedule have been allocated as follows:

**Building Operations** - The costs included in this schedule have been separately identified for the following facilities: County Complex, Annex, Jail, Health Building, Bank Building, Garage, Register of Deeds Office, Animal Shelter, Social Services, Central Dispatch, Mental Health, and Historical Courthouse. The costs associated with each building have been allocated based on assigned square footage by occupant department for each respective building.

**Telephone/Network** – this activity identifies the costs associated with providing connectivity for both phones and the computer network. The basis of allocation is the number of lines by department.

This department receives allocations from other central service departments. The allocations received are, in turn, reallocated to recipient departments according to the initial distribution established for this service department. This procedure provides for an appropriate allocation of all service department charges.

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



**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Building & Grounds**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	658,774			658,774
Term Payoff	( 3,445)			
Cost Allocation	( 42,876)			
Total Deductions:	( 46,321)			( 46,321)
Building Use Charge	6,069	19	6,088	
Administrative	2,450	274	2,724	
Professional Services	5,447	158	5,605	
Prosecuting Attorney	523	44	567	
Treasurer	541	77	618	
Computer Operations	1,901	63	1,964	
Accounting	11,692	800	12,492	
Utilities	6,789	6	6,795	
Building & Grounds		16,139	16,139	
Insurance		4,658	4,658	
Total Allocated Additions:	35,412	22,238	57,650	57,650
Old Courthouse	2,182			
Expendable Equip	91,711			
Equipment Use	14,625			
Total Departmental Cost Adjustments:	108,518			108,518
Total To Be Allocated:	756,383	22,238		778,621

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Building & Grounds**

	Total	General & Admin	County Complex	Annex	Jail
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	183,368	0	66,087	7,335	30,512
FRINGE BENEFITS	73,328	0	26,428	2,933	12,202
<b>Other Expense &amp; Cost</b>					
*Term Payoff	3,445	3,445	0	0	0
Office Supplies	1,260	0	454	50	210
Janitorial Supplies	9,703	0	3,497	388	1,615
Repair & Maint	40,430	0	10,572	526	13,576
Operating Expenses	12,336	0	4,445	493	2,053
Contract Services	6,022	1,158	0	0	60
Building Maint	194,121	0	115,354	13,970	33,757
Building Maint misc	9,448	0	3,405	378	1,572
Bldg Maint MICOA	48,929	0	0	0	0
Rubbish Removal	3,917	0	1,413	157	652
Disposal Service	10,200	0	6,008	0	2,774
*Cost Allocation	42,876	42,876	0	0	0
Vehicle	5,724	0	2,064	229	952
Tech License	12,800	0	4,614	512	2,130
Misc Equip	867	0	313	35	144
<b>Departmental Totals</b>					
Total Expenditures	658,774	47,479	244,654	27,006	102,209
<b>Deductions</b>					
Total Deductions	( 46,321)	( 46,321)	0	0	0
<b>Cost Adjustments</b>					
Old Courthouse	2,182	0	0	0	0
Expendable Equip	91,711	4,192	32,549	2,535	9,197
Equipment Use	14,625	3,234	0	0	0
<b>Functional Cost</b>					
Functional Cost	720,971	8,584	277,203	29,541	111,406

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Building & Grounds**

	Total	General & Admin	County Complex	Annex	Jail
Allocation Step 1					
Inbound- All Others	35,412	0	12,762	1,418	5,892
Reallocate Admin Costs		( 8,584)	3,092	344	1,428
1st Allocation	756,383	0	293,057	31,303	118,726
Allocation Step 2					
Inbound- All Others	22,238	0	8,016	890	3,700
2nd Allocation	22,238	0	8,016	890	3,700
Total For 0100 Building & Grounds					
Total Allocated	778,621	0	301,073	32,193	122,426

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Building & Grounds**

	Health Building	Garage	Storage Bldg	Animal Shelter	Social Services
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	23,709	2,640	2,164	1,320	14,284
FRINGE BENEFITS	9,481	1,056	865	528	5,712
<b>Other Expense &amp; Cost</b>					
*Term Payoff	0	0	0	0	0
Office Supplies	163	18	15	9	98
Janitorial Supplies	1,255	140	114	70	756
Repair & Maint	3,684	1,436	296	1,960	6,399
Operating Expenses	1,595	178	146	89	961
Contract Services	0	0	0	0	4,323
Building Maint	1,893	0	0	17	23,824
Building Maint misc	1,222	136	111	68	736
Bldg Maint MICOA	48,929	0	0	0	0
Rubbish Removal	506	56	46	28	305
Disposal Service	0	0	0	119	1,299
*Cost Allocation	0	0	0	0	0
Vehicle	740	82	68	41	446
Tech License	1,655	184	151	92	997
Misc Equip	112	12	10	6	68
<b>Departmental Totals</b>					
Total Expenditures	94,944	5,938	3,986	4,347	60,208
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Cost Adjustments</b>					
Old Courthouse	0	0	0	0	0
Expendable Equip	2,797	0	0	0	6,550
Equipment Use	0	0	0	0	0
<b>Functional Cost</b>					
	97,741	5,938	3,986	4,347	66,758

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Building & Grounds**

	Health Building	Garage	Storage Bldg	Animal Shelter	Social Services
Allocation Step 1					
Inbound- All Others	4,578	510	416	253	2,760
Reallocate Admin Costs	1,110	124	101	61	669
1st Allocation	103,429	6,572	4,503	4,661	70,187
Allocation Step 2					
Inbound- All Others	2,875	320	261	159	1,733
2nd Allocation	2,875	320	261	159	1,733
Total For 0100 Building & Grounds					
Total Allocated	106,304	6,892	4,764	4,820	71,920

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Building & Grounds**

	Central Disp	Mental Health	Historic CH	Other Bldgs	Phone/Network
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	5,354	27,524	0	2,439	0
FRINGE BENEFITS	2,141	11,007	0	975	0
<b>Other Expense &amp; Cost</b>					
*Term Payoff	0	0	0	0	0
Office Supplies	37	189	0	17	0
Janitorial Supplies	283	1,456	0	129	0
Repair & Maint	0	0	1,855	126	0
Operating Expenses	360	1,852	0	164	0
Contract Services	210	0	271	0	0
Building Maint	220	2,814	2,032	0	0
Building Maint misc	276	1,418	0	126	0
Bldg Maint MICOA	0	0	0	0	0
Rubbish Removal	114	588	0	52	0
Disposal Service	0	0	0	0	0
*Cost Allocation	0	0	0	0	0
Vehicle	167	859	0	76	0
Tech License	374	1,921	0	170	0
Misc Equip	25	130	0	12	0
<b>Departmental Totals</b>					
Total Expenditures	9,561	49,758	4,158	4,286	0
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Cost Adjustments</b>					
Old Courthouse	0	0	2,182	0	0
Expendable Equip	0	0	597	0	875
Equipment Use	0	0	1,250	0	10,141
<b>Functional Cost</b>	<b>9,561</b>	<b>49,758</b>	<b>8,187</b>	<b>4,286</b>	<b>11,016</b>

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Building & Grounds**

	Central Disp	Mental Health	Historic CH	Other Bldgs	Phone/Network
Allocation Step 1					
Inbound- All Others	1,034	5,316	0	473	0
Reallocate Admin Costs	251	1,289	0	115	0
1st Allocation	10,846	56,363	8,187	4,874	11,016
Allocation Step 2					
Inbound- All Others	649	3,338	0	297	0
2nd Allocation	649	3,338	0	297	0
Total For 0100 Building & Grounds					
Total Allocated	11,495	59,701	8,187	5,171	11,016

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Building & Grounds**

	Parks	Specific Serv
<b>Wages &amp; Benefits</b>		
SALARIES & WAGES	0	0
FRINGE BENEFITS	0	0
<b>Other Expense &amp; Cost</b>		
*Term Payoff	0	0
Office Supplies	0	0
Janitorial Supplies	0	0
Repair & Maint	0	0
Operating Expenses	0	0
Contract Services	0	0
Building Maint	0	240
Building Maint misc	0	0
Bldg Maint MICOA	0	0
Rubbish Removal	0	0
Disposal Service	0	0
*Cost Allocation	0	0
Vehicle	0	0
Tech License	0	0
Misc Equip	0	0
<b>Departmental Totals</b>		
Total Expenditures	0	240
<b>Deductions</b>		
Total Deductions	0	0
<b>Cost Adjustments</b>		
Old Courthouse	0	0
Expendable Equip	11,110	21,309
Equipment Use	0	0
<b>Functional Cost</b>	<b>11,110</b>	<b>21,549</b>



**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Building & Grounds**

	Parks	Specific Serv
Allocation Step 1		
Inbound- All Others	0	0
Reallocate Admin Costs	0	0
1st Allocation	11,110	21,549
Allocation Step 2		
Inbound- All Others	0	0
2nd Allocation	0	0
Total For 0100 Building & Grounds		
Total Allocated	11,110	21,549

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Building & Grounds**

Activity - County Complex

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Administrative	1,104	1.9264	5,645		5,645		5,645
Prosecuting Attorney	4,435	7.7386	22,679		22,679		22,679
Treasurer	2,173	3.7917	11,112		11,112		11,112
Computer Operations	426	0.7433	2,178		2,178		2,178
Accounting	1,161	2.0258	5,937		5,937		5,937
Building & Grounds	700	1.2214	3,579		3,579		3,579
Bd of Comm	2,317	4.0429	11,848		11,848	393	12,241
Circuit Court	6,464	11.2790	33,054		33,054	1,095	34,149
District Court	10,068	17.5677	51,483		51,483	1,707	53,190
Probate Court	7,286	12.7133	37,257		37,257	1,234	38,491
Adult Probation	1,689	2.9471	8,637		8,637	286	8,923
County Clerk	4,092	7.1401	20,925		20,925	693	21,618
Equalization	1,345	2.3469	6,878		6,878	228	7,106
Drain Comm	1,262	2.2021	6,453		6,453	214	6,667
Jail	5,284	9.2200	27,020		27,020	895	27,915
Friend of Court	6,145	10.7224	31,423		31,423	1,041	32,464
Community Grants	750	1.3087	3,835		3,835	127	3,962
All Others	609	1.0626	3,114		3,114	103	3,217
SubTotal	57,310	100.0000	293,057		293,057	8,016	301,073
TOTAL	57,310	100.0000	293,057		293,057	8,016	301,073

Allocation Basis: Assigned square footage by department

Allocation Source: Building &amp; Grounds department

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Building & Grounds**

Activity - Annex

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Reg of Deeds	2,532	43.2969	13,553		13,553	386	13,939
Veterans Affairs	1,179	20.1607	6,311		6,311	179	6,490
Pers. Care-Aide	1,560	26.6758	8,350		8,350	237	8,587
All Others	577	9.8666	3,089		3,089	88	3,177
SubTotal	5,848	100.0000	31,303		31,303	890	32,193
TOTAL	5,848	100.0000	31,303		31,303	890	32,193

Allocation Basis: Assigned square footage by department

Allocation Source: Building &amp; Grounds department

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Building & Grounds**

Activity - Jail

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Sheriff Admin	7,000	17.5439	20,829		20,829	649	21,478
Jail	32,900	82.4561	97,897		97,897	3,051	100,948
SubTotal	39,900	100.0000	118,726		118,726	3,700	122,426
TOTAL	39,900	100.0000	118,726		118,726	3,700	122,426

Allocation Basis: Assigned square footage by department

Allocation Source: Building &amp; Grounds department

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Building & Grounds**

## Activity - Health Building

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Building & Grounds	2,916	12.0596	12,473		12,473		12,473
MSU Extension	3,404	14.0778	14,560		14,560	460	15,020
Health Dept	17,668	73.0686	75,575		75,575	2,389	77,964
All Others	192	0.7940	821		821	26	847
SubTotal	24,180	100.0000	103,429		103,429	2,875	106,304
TOTAL	24,180	100.0000	103,429		103,429	2,875	106,304

Allocation Basis: Assigned square footage by department

Allocation Source: Building &amp; Grounds department

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Building & Grounds**

Activity - Garage

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Equip Aquisition	3,456	100.0000	6,572		6,572	320	6,892
SubTotal	3,456	100.0000	6,572		6,572	320	6,892
TOTAL	3,456	100.0000	6,572		6,572	320	6,892

Allocation Basis: Assigned square footage by department

Allocation Source: Building &amp; Grounds department

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Building & Grounds**

Activity - Storage Bldg

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Prosecuting Attorney	516	26.6667	1,201		1,201		1,201
Bd of Comm	224	11.5762	521		521	41	562
Circuit Court	243	12.5581	565		565	45	610
District Court	952	49.1990	2,216		2,216	175	2,391
SubTotal	1,935	100.0000	4,503		4,503	261	4,764
TOTAL	1,935	100.0000	4,503		4,503	261	4,764

Allocation Basis: Assigned square footage by department

Allocation Source: Building &amp; Grounds department

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Building & Grounds**

Activity - Animal Shelter

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Animal Control	1,715	100.0000	4,661		4,661	159	4,820
SubTotal	1,715	100.0000	4,661		4,661	159	4,820
TOTAL	1,715	100.0000	4,661		4,661	159	4,820

Allocation Basis: Assigned square footage by department

Allocation Source: Building &amp; Grounds department



**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Building & Grounds**

Activity - Social Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FIA Space Costs	100	100.0000	70,187		70,187	1,733	71,920
SubTotal	100	100.0000	70,187		70,187	1,733	71,920
TOTAL	100	100.0000	70,187		70,187	1,733	71,920

Allocation Basis: Direct allocation to FIA

Allocation Source: Building &amp; Grounds department

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Building & Grounds**

Activity - Central Disp

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
911 Fund	7,000	100.0000	10,846		10,846	649	11,495
SubTotal	7,000	100.0000	10,846		10,846	649	11,495
TOTAL	7,000	100.0000	10,846		10,846	649	11,495

Allocation Basis: Assigned square footage by department

Allocation Source: Building &amp; Grounds department

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Building & Grounds**

Activity - Mental Health

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Mental Health	36,000	100.0000	56,363		56,363	3,338	59,701
SubTotal	36,000	100.0000	56,363		56,363	3,338	59,701
TOTAL	36,000	100.0000	56,363		56,363	3,338	59,701

Allocation Basis: Assigned square footage by department

Allocation Source: Building &amp; Grounds department

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Building & Grounds**

Activity - Historic CH

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
All Others	6,690	100.0000	8,187		8,187		8,187
SubTotal	6,690	100.0000	8,187		8,187		8,187
TOTAL	6,690	100.0000	8,187		8,187		8,187

Allocation Basis: Assigned square footage by department

Allocation Source: Building &amp; Grounds department

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Building & Grounds**

Activity - Other Bldgs

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
All Others	3,200	100.0000	4,874		4,874	297	5,171
SubTotal	3,200	100.0000	4,874		4,874	297	5,171
TOTAL	3,200	100.0000	4,874		4,874	297	5,171

Allocation Basis: Assigned square footage by department

Allocation Source: Building &amp; Grounds department

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Building & Grounds**

## Activity - Phone/Network

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Administrative	9	1.7717	195		195		195
Prosecuting Attorney	19	3.7402	412		412		412
Treasurer	5	0.9843	108		108		108
Computer Operations	1	0.1969	22		22		22
Accounting	5	0.9843	108		108		108
Building & Grounds	4	0.7874	87		87		87
Bd of Comm	8	1.5748	173		173		173
Circuit Court	16	3.1496	347		347		347
District Court	29	5.7087	629		629		629
Probate Court	17	3.3465	369		369		369
Adult Probation	13	2.5591	282		282		282
County Clerk	8	1.5748	173		173		173
Equalization	4	0.7874	87		87		87
Reg of Deeds	11	2.1654	239		239		239
Drain Comm	7	1.3780	152		152		152
Sheriff Admin	38	7.4803	824		824		824
Jail	36	7.0866	781		781		781
Veterans Affairs	5	0.9843	108		108		108
MSU Extension	17	3.3465	369		369		369
Friend of Court	30	5.9055	651		651		651
Health Dept	77	15.1575	1,670		1,670		1,670
Mental Health	113	22.2434	2,450		2,450		2,450
Pers. Care-Aide	3	0.5906	65		65		65
Animal Control	4	0.7874	87		87		87
Emerg Management	1	0.1969	22		22		22
Community Grants	3	0.5906	65		65		65
Police Services	18	3.5433	390		390		390
Law Enforc Grant	2	0.3937	43		43		43
Comm Development	2	0.3937	43		43		43
Child Care	2	0.3937	43		43		43

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Building & Grounds**

Activity - Phone/Network

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Foreclosure	1	0.1969	22		22		22
SubTotal	508	100.0000	11,016		11,016		11,016
TOTAL	508	100.0000	11,016		11,016		11,016

Allocation Basis: Number of lines by department

Allocation Source: Phone directory

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Building & Grounds**

Activity - Parks

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Parks & Rec	100	100.0000	11,110		11,110		11,110
SubTotal	100	100.0000	11,110		11,110		11,110
TOTAL	100	100.0000	11,110		11,110		11,110

Allocation Basis: Direct allocation to Parks

Allocation Source: Facilities



**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Building & Grounds**

Activity - Specific Serv

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Circuit Court	2,845	13.2025	2,845		2,845		2,845
Adult Probation	264	1.2251	264		264		264
Reg of Deeds	10,612	49.2459	10,612		10,612		10,612
Jail	1,432	6.6453	1,432		1,432		1,432
MSU Extension	195	0.9049	195		195		195
All Others	6,201	28.7763	6,201		6,201		6,201
SubTotal	21,549	100.0000	21,549		21,549		21,549
TOTAL	21,549	100.0000	21,549		21,549		21,549

Allocation Basis: Dollar amount of specific services by department

Allocation Source: Paid invoices

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .5 - Allocation Summary**  
**For Department Building & Grounds**

Receiving Department	Total	County Complex	Annex	Jail	Health Building	Garage	Storage Bldg
Administrative	5,840	5,645	0	0	0	0	0
Prosecuting Attorney	24,292	22,679	0	0	0	0	1,201
Treasurer	11,220	11,112	0	0	0	0	0
Computer Operations	2,200	2,178	0	0	0	0	0
Accounting	6,045	5,937	0	0	0	0	0
Building & Grounds	16,139	3,579	0	0	12,473	0	0
Bd of Comm	12,976	12,241	0	0	0	0	562
Circuit Court	37,951	34,149	0	0	0	0	610
District Court	56,210	53,190	0	0	0	0	2,391
Probate Court	38,860	38,491	0	0	0	0	0
Adult Probation	9,469	8,923	0	0	0	0	0
County Clerk	21,791	21,618	0	0	0	0	0
Equalization	7,193	7,106	0	0	0	0	0
Reg of Deeds	24,790	0	13,939	0	0	0	0
Drain Comm	6,819	6,667	0	0	0	0	0
Sheriff Admin	22,302	0	0	21,478	0	0	0
Jail	131,076	27,915	0	100,948	0	0	0
Veterans Affairs	6,598	0	6,490	0	0	0	0
MSU Extension	15,584	0	0	0	15,020	0	0
Parks & Rec	11,110	0	0	0	0	0	0
911 Fund	11,495	0	0	0	0	0	0
Friend of Court	33,115	32,464	0	0	0	0	0
Health Dept	79,634	0	0	0	77,964	0	0
Mental Health	62,151	0	0	0	0	0	0
Pers. Care-Aide	8,652	0	8,587	0	0	0	0
Animal Control	4,907	0	0	0	0	0	0
Emerg Management	22	0	0	0	0	0	0
Community Grants	4,027	3,962	0	0	0	0	0
Police Services	390	0	0	0	0	0	0
Law Enforc Grant	43	0	0	0	0	0	0
Comm Development	43	0	0	0	0	0	0
Child Care	43	0	0	0	0	0	0
Foreclosure	22	0	0	0	0	0	0

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .5 - Allocation Summary**  
**For Department Building & Grounds**

Receiving Department	Total	County Complex	Annex	Jail	Health Building	Garage	Storage Bldg
Equip Aquisition	6,892	0	0	0	0	6,892	0
FIA Space Costs	71,920	0	0	0	0	0	0
All Others	26,800	3,217	3,177	0	847	0	0
Direct Billed	0	0	0	0	0	0	0
Total	<u>778,621</u>	<u>301,073</u>	<u>32,193</u>	<u>122,426</u>	<u>106,304</u>	<u>6,892</u>	<u>4,764</u>

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .5 - Allocation Summary**  
**For Department Building & Grounds**

Receiving Department	Animal Shelter	Social Services	Central Disp	Mental Health	Historic CH	Other Bldgs	Phone/Network
Administrative	0	0	0	0	0	0	195
Prosecuting Attorney	0	0	0	0	0	0	412
Treasurer	0	0	0	0	0	0	108
Computer Operations	0	0	0	0	0	0	22
Accounting	0	0	0	0	0	0	108
Building & Grounds	0	0	0	0	0	0	87
Bd of Comm	0	0	0	0	0	0	173
Circuit Court	0	0	0	0	0	0	347
District Court	0	0	0	0	0	0	629
Probate Court	0	0	0	0	0	0	369
Adult Probation	0	0	0	0	0	0	282
County Clerk	0	0	0	0	0	0	173
Equalization	0	0	0	0	0	0	87
Reg of Deeds	0	0	0	0	0	0	239
Drain Comm	0	0	0	0	0	0	152
Sheriff Admin	0	0	0	0	0	0	824
Jail	0	0	0	0	0	0	781
Veterans Affairs	0	0	0	0	0	0	108
MSU Extension	0	0	0	0	0	0	369
Parks & Rec	0	0	0	0	0	0	0
911 Fund	0	0	11,495	0	0	0	0
Friend of Court	0	0	0	0	0	0	651
Health Dept	0	0	0	0	0	0	1,670
Mental Health	0	0	0	59,701	0	0	2,450
Pers. Care-Aide	0	0	0	0	0	0	65
Animal Control	4,820	0	0	0	0	0	87
Emerg Management	0	0	0	0	0	0	22
Community Grants	0	0	0	0	0	0	65
Police Services	0	0	0	0	0	0	390
Law Enforc Grant	0	0	0	0	0	0	43
Comm Development	0	0	0	0	0	0	43
Child Care	0	0	0	0	0	0	43
Foreclosure	0	0	0	0	0	0	22

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .5 - Allocation Summary**  
**For Department Building & Grounds**

Receiving Department	Animal Shelter	Social Services	Central Disp	Mental Health	Historic CH	Other Bldgs	Phone/Network
Equip Aquisition	0	0	0	0	0	0	0
FIA Space Costs	0	71,920	0	0	0	0	0
All Others	0	0	0	0	8,187	5,171	0
Direct Billed	0	0	0	0	0	0	0
Total	4,820	71,920	11,495	59,701	8,187	5,171	11,016

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .5 - Allocation Summary**  
**For Department Building & Grounds**

Receiving Department	Parks	Specific Serv
Administrative	0	0
Prosecuting Attorney	0	0
Treasurer	0	0
Computer Operations	0	0
Accounting	0	0
Building & Grounds	0	0
Bd of Comm	0	0
Circuit Court	0	2,845
District Court	0	0
Probate Court	0	0
Adult Probation	0	264
County Clerk	0	0
Equalization	0	0
Reg of Deeds	0	10,612
Drain Comm	0	0
Sheriff Admin	0	0
Jail	0	1,432
Veterans Affairs	0	0
MSU Extension	0	195
Parks & Rec	11,110	0
911 Fund	0	0
Friend of Court	0	0
Health Dept	0	0
Mental Health	0	0
Pers. Care-Aide	0	0
Animal Control	0	0
Emerg Management	0	0
Community Grants	0	0
Police Services	0	0
Law Enforc Grant	0	0
Comm Development	0	0
Child Care	0	0
Foreclosure	0	0



**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .5 - Allocation Summary**  
**For Department Building & Grounds**

Receiving Department	Parks	Specific Serv
Equip Aquisition	0	0
FIA Space Costs	0	0
All Others	0	6,201
Direct Billed	0	0
Total	<u>11,110</u>	<u>21,549</u>

**Lapeer County, Michigan  
Insurance  
Nature and Extent of Services**

Lapeer County is a member of the Michigan Municipal Risk Management Authority (MMRMA), self-insurance pool. Coverage under this pool includes general liability, property, auto insurance, and other specific coverage's as needed. Lapeer County maintains these and other coverage to protect the county from liability due to losses and thefts. The following coverage is standard business policies needed by all organizations:

**General Liability Insurance** - was acquired to provide broad coverage against bodily injury, property damage liability, contractor's liability, and the employee portion of errors and omissions. Cost of general liability insurance has been distributed to all County departments. The basis of allocation is the dollar amount of assigned wages by department.

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

**Sheriff Liability** – this activity identifies the costs of additional premiums associated with Sheriff related activities. The basis of allocation is the dollar amount of wages by department for sheriff programs only.

**Health/CMH** - this function identifies specific insurance premiums related to the Health Department and Community Mental Health that are in excess of the General Liability coverage. This cost has been allocated directly to each respective department based on the dollar amount of insurance premiums as determined by MMRMA.



**Lapeer County, Michigan  
Insurance  
Nature and Extent of Services**

**Property Insurance** - was acquired to provide blanket protection on all real and business/personal property at various locations throughout the County. Cost associated with this coverage has been split into separate activities for all buildings with multiple occupants. These cost pools were in turn allocated to the occupants of each building based on the assigned square footage at each location. For locations where only a single department benefited, the costs were consolidated into a miscellaneous buildings activity and allocated based on the dollar amount of insured value by department.

**Operating Transfer** – the County made an operating transfer from the Unemployment Insurance Fund to the Health Insurance Fund. Because the charges to user departments for each service are based on different criteria, an adjustment was included in the cost plan to compensate each department for the difference in the level of support. The operating transfer for each fund was allocated based on the dollar amount of calculated insurance charges by department for each type of coverage.

This department receives allocations from other central service departments. The allocations received are, in turn, reallocated to recipient departments according to the initial distribution established for this service department. This procedure provides for an appropriate allocation of all service department charges.

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

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .2 - Costs To Be Allocated**  
**For Department Insurance**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	404,692			404,692
Tax Bond	526			
Cost Allocation	( 2,900)			
Total Deductions:	( 2,374)			( 2,374)
Professional Services	1,972	61	2,033	
Treasurer	8	2	10	
Accounting	1,986	163	2,149	
Total Allocated Additions:	3,966	226	4,192	4,192
Operating Transfer	( 149,000)			
Operating Transfer	149,000			
Total Departmental Cost Adjustments:	0			0
Total To Be Allocated:	406,284	226		406,510

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Insurance**

	Total	General & Admin	General Liab	Vehicle Ins	Sheriff
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
<b>Other Expense &amp; Cost</b>					
Property	69,540	0	0	0	0
Auto Liability	51,881	0	0	51,881	0
Other Liability	280,897	0	136,466	0	139,150
*Tax Bond	( 526)	( 526)	0	0	0
*Cost Allocation	2,900	2,900	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	404,692	2,374	136,466	51,881	139,150
<b>Deductions</b>					
Total Deductions	( 2,374)	( 2,374)	0	0	0
<b>Cost Adjustments</b>					
Operating Transfer	( 149,000)	0	0	0	0
Operating Transfer	149,000	0	0	0	0
<b>Functional Cost</b>					
Functional Cost	402,318	0	136,466	51,881	139,150
<b>Allocation Step 1</b>					
Inbound- All Others	3,966	0	1,345	512	1,372
1st Allocation	406,284	0	137,811	52,393	140,522
<b>Allocation Step 2</b>					
Inbound- All Others	226	0	77	29	78
2nd Allocation	226	0	77	29	78
<b>Total For 0110 Insurance</b>					
Total Allocated	406,510	0	137,888	52,422	140,600

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Insurance**

	Health/CMH	Prop Co Complex	Prop Annex	Prop Jail	Prop Health Bld
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
<b>Other Expense &amp; Cost</b>					
Property	0	22,677	1,748	11,715	9,590
Auto Liability	0	0	0	0	0
Other Liability	5,281	0	0	0	0
*Tax Bond	0	0	0	0	0
*Cost Allocation	0	0	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	5,281	22,677	1,748	11,715	9,590
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Cost Adjustments</b>					
Operating Transfer	0	0	0	0	0
Operating Transfer	0	0	0	0	0
<b>Functional Cost</b>	5,281	22,677	1,748	11,715	9,590
<b>Allocation Step 1</b>					
Inbound- All Others	52	224	17	115	94
1st Allocation	5,333	22,901	1,765	11,830	9,684
<b>Allocation Step 2</b>					
Inbound- All Others	3	13	1	7	5
2nd Allocation	3	13	1	7	5
<b>Total For 0110 Insurance</b>					
Total Allocated	5,336	22,914	1,766	11,837	9,689

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department Insurance**

	Prop Storage Bd	Prop Hist. CH	Prop Misc Bldgs	Unemploy Insur	Health Insur
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
<b>Other Expense &amp; Cost</b>					
Property	674	3,860	19,276	0	0
Auto Liability	0	0	0	0	0
Other Liability	0	0	0	0	0
*Tax Bond	0	0	0	0	0
*Cost Allocation	0	0	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	674	3,860	19,276	0	0
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Cost Adjustments</b>					
Operating Transfer	0	0	0	( 149,000)	0
Operating Transfer	0	0	0	0	149,000
<b>Functional Cost</b>	674	3,860	19,276	( 149,000)	149,000
<b>Allocation Step 1</b>					
Inbound- All Others	7	38	190	0	0
1st Allocation	681	3,898	19,466	( 149,000)	149,000
<b>Allocation Step 2</b>					
Inbound- All Others	0	2	11	0	0
2nd Allocation	0	2	11	0	0
<b>Total For 0110 Insurance</b>					
Total Allocated	681	3,900	19,477	( 149,000)	149,000

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Insurance**

## Activity - General Liab

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Administrative	137,495	0.8986	1,238		1,238		1,238
Prosecuting Attorney	700,384	4.5771	6,308		6,308		6,308
Treasurer	211,884	1.3847	1,908		1,908		1,908
Computer Operations	40,391	0.2640	364		364		364
Accounting	190,455	1.2447	1,715		1,715		1,715
Building & Grounds	186,568	1.2193	1,680		1,680		1,680
Bd of Comm	125,695	0.8214	1,132		1,132	1	1,133
Circuit Court	622,585	4.0687	5,607		5,607	3	5,610
District Court	893,422	5.8387	8,046		8,046	5	8,051
Probate Court	264,134	1.7262	2,379		2,379	1	2,380
Elections	6,194	0.0405	56		56		56
County Clerk	299,856	1.9596	2,701		2,701	2	2,703
Equalization	40,317	0.2635	363		363		363
Reg of Deeds	149,658	0.9780	1,348		1,348	1	1,349
Drain Comm	199,302	1.3025	1,795		1,795	1	1,796
Sheriff Admin	1,585,744	10.3632	14,282		14,282	9	14,291
Jail	1,437,951	9.3973	12,951		12,951	8	12,959
Medical Examiner	9,459	0.0618	85		85		85
Veterans Affairs	46,682	0.3051	420		420		420
MSU Extension	69,546	0.4545	626		626		626
Road Comm	23,289	0.1522	210		210		210
Parks & Rec	68,283	0.4462	615		615		615
Polly Ann Trail	512	0.0033	5		5		5
911 Fund	835,896	5.4627	7,528		7,528	5	7,533
Friend of Court	743,826	4.8611	6,699		6,699	4	6,703
Health Dept	1,574,684	10.2909	14,182		14,182	9	14,191
Mental Health	2,914,052	19.0437	26,245		26,245	17	26,262
Pers. Care-Aide	436,684	2.8538	3,933		3,933	2	3,935
Animal Control	106,558	0.6964	960		960	1	961
County Surveyor	3,602	0.0235	32		32		32

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Insurance**

Activity - General Liab

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Emerg Management	47,119	0.3079	424		424		424
Community Grants	121,964	0.7971	1,098		1,098	1	1,099
Police Services	733,140	4.7912	6,603		6,603	4	6,607
Law Enforc Prog	12,671	0.0828	114		114		114
Law Enforc Grant	97,146	0.6349	875		875	1	876
Comm Development	42,088	0.2751	379		379		379
Child Care	105,794	0.6914	953		953	1	954
Comm Collaborat	172,030	1.1243	1,549		1,549	1	1,550
Foreclosure	44,695	0.2921	403		403		403
SubTotal	15,301,755	100.0000	137,811		137,811	77	137,888
TOTAL	15,301,755	100.0000	137,811		137,811	77	137,888

Allocation Basis: Dollar amount of assigned wages by department

Allocation Source: General ledger

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Insurance**

## Activity - Vehicle Ins

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Prosecuting Attorney	617.47	1.1902	624		624		624
Building & Grounds	1,512.50	2.9153	1,527		1,527		1,527
Probate Court	3,704.81	7.1410	3,741		3,741	2	3,743
Drain Comm	1,134.38	2.1865	1,146		1,146	1	1,147
Sheriff Admin	22,737.00	43.8252	22,960		22,960	15	22,975
MSU Extension	617.47	1.1902	624		624		624
Parks & Rec	756.25	1.4577	764		764		764
Friend of Court	1,852.41	3.5705	1,871		1,871	1	1,872
Mental Health	10,924.63	21.0571	11,032		11,032	6	11,038
Pers. Care-Aide	3,663.59	7.0615	3,700		3,700	2	3,702
Animal Control	756.25	1.4577	764		764		764
Comm Development	378.13	0.7288	382		382		382
Equip Aquisition	3,226.11	6.2183	3,258		3,258	2	3,260
SubTotal	51,881.00	100.0000	52,393		52,393	29	52,422
TOTAL	51,881.00	100.0000	52,393		52,393	29	52,422

Allocation Basis: Dollar amount of insurance premiums by department

Allocation Source: Vehicle insurance summary



**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Insurance**

Activity - Sheriff

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Sheriff Admin	1,585,744	41.0108	57,630		57,630	32	57,662
Jail	1,437,951	37.1885	52,258		52,258	29	52,287
Police Services	733,140	18.9606	26,644		26,644	15	26,659
Law Enforc Prog	12,671	0.3277	460		460		460
Law Enforc Grant	97,146	2.5124	3,530		3,530	2	3,532
SubTotal	3,866,652	100.0000	140,522		140,522	78	140,600
TOTAL	3,866,652	100.0000	140,522		140,522	78	140,600

Allocation Basis: Dollar amount of wages by dept. (Sheriff programs only)

Allocation Source: Trial balance

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Insurance**

Activity - Health/CMH

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Health Dept	2,140	40.5226	2,161		2,161	1	2,162
Mental Health	3,141	59.4774	3,172		3,172	2	3,174
SubTotal	5,281	100.0000	5,333		5,333	3	5,336
TOTAL	5,281	100.0000	5,333		5,333	3	5,336

Allocation Basis: Dollar amount of insurance premiums by department

Allocation Source: Paid invoice

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Insurance**

Activity - Prop Co Complex

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Administrative	1,104	1.9264	441		441		441
Prosecuting Attorney	4,435	7.7386	1,772		1,772		1,772
Treasurer	2,173	3.7917	868		868		868
Computer Operations	426	0.7433	170		170		170
Accounting	1,161	2.0258	464		464		464
Building & Grounds	700	1.2214	280		280		280
Bd of Comm	2,317	4.0429	926		926	1	927
Circuit Court	6,464	11.2790	2,583		2,583	2	2,585
District Court	10,068	17.5677	4,025		4,025	4	4,029
Probate Court	7,286	12.7133	2,911		2,911	2	2,913
Adult Probation	1,689	2.9471	675		675		675
County Clerk	4,092	7.1401	1,635		1,635	1	1,636
Equalization	1,345	2.3469	537		537		537
Drain Comm	1,262	2.2021	504		504		504
Jail	5,284	9.2200	2,111		2,111	1	2,112
Friend of Court	6,145	10.7224	2,456		2,456	2	2,458
Community Grants	750	1.3087	300		300		300
All Others	609	1.0626	243		243		243
SubTotal	57,310	100.0000	22,901		22,901	13	22,914
TOTAL	57,310	100.0000	22,901		22,901	13	22,914

Allocation Basis: Assigned square footage by department

Allocation Source: Building &amp; Grounds department

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Insurance**

Activity - Prop Annex

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Reg of Deeds	2,532	43.2969	764		764	1	765
Veterans Affairs	1,179	20.1607	356		356		356
Pers. Care-Aide	1,560	26.6758	471		471		471
All Others	577	9.8666	174		174		174
SubTotal	5,848	100.0000	1,765		1,765	1	1,766
TOTAL	5,848	100.0000	1,765		1,765	1	1,766

Allocation Basis: Assigned square footage by department

Allocation Source: Building &amp; Grounds department

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Insurance**

Activity - Prop Jail

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Sheriff Admin	7,000	17.5439	2,075		2,075	1	2,076
Jail	32,900	82.4561	9,755		9,755	6	9,761
SubTotal	39,900	100.0000	11,830		11,830	7	11,837
TOTAL	39,900	100.0000	11,830		11,830	7	11,837

Allocation Basis: Assigned square footage by department

Allocation Source: Building &amp; Grounds department

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Insurance**

Activity - Prop Health Bld

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Building & Grounds	2,916	12.0596	1,168		1,168		1,168
MSU Extension	3,404	14.0778	1,363		1,363	1	1,364
Health Dept	17,668	73.0686	7,076		7,076	4	7,080
All Others	192	0.7940	77		77		77
SubTotal	24,180	100.0000	9,684		9,684	5	9,689
TOTAL	24,180	100.0000	9,684		9,684	5	9,689

Allocation Basis: Assigned square footage by department

Allocation Source: Building &amp; Grounds department

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Insurance**

Activity - Prop Storage Bd

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Animal Control	1,715	100.0000	681		681		681
SubTotal	1,715	100.0000	681		681		681
TOTAL	1,715	100.0000	681		681		681

Allocation Basis: Assigned square footage by department

Allocation Source: Building &amp; Grounds department

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Insurance**

Activity - Prop Hist. CH

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
All Others	3,200	100.0000	3,898		3,898	2	3,900
SubTotal	3,200	100.0000	3,898		3,898	2	3,900
TOTAL	3,200	100.0000	3,898		3,898	2	3,900

Allocation Basis: Assigned square footage by department

Allocation Source: Building &amp; Grounds department



**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Insurance**

Activity - Prop Misc Bldgs

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Parks & Rec	1,792,923	14.7500	2,871		2,871	2	2,873
911 Fund	1,306,209	10.7459	2,092		2,092	1	2,093
Mental Health	5,563,137	45.7667	8,908		8,908	6	8,914
Animal Control	120,346	0.9901	193		193		193
Equip Aquisition	534,350	4.3960	856		856		856
FIA Space Costs	2,589,979	21.3072	4,148		4,148	2	4,150
All Others	248,468	2.0441	398		398		398
SubTotal	12,155,412	100.0000	19,466		19,466	11	19,477
TOTAL	12,155,412	100.0000	19,466		19,466	11	19,477

Allocation Basis: Dollar amount of insured value by department

Allocation Source: Property insurance summary

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Insurance**

## Activity - Unemploy Insur

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Administrative	1,443.82	0.9565	-1,425		-1,425		-1,425
Prosecuting Attorney	6,359.86	4.2132	-6,278		-6,278		-6,278
Treasurer	1,592.50	1.0550	-1,572		-1,572		-1,572
Computer Operations	423.59	0.2806	-418		-418		-418
Accounting	1,999.47	1.3246	-1,974		-1,974		-1,974
Building & Grounds	2,015.82	1.3354	-1,990		-1,990		-1,990
Circuit Court	5,558.73	3.6825	-5,487		-5,487		-5,487
District Court	8,403.03	5.5668	-8,294		-8,294		-8,294
Probate Court	1,295.09	0.8580	-1,278		-1,278		-1,278
Elections	53.79	0.0356	-53		-53		-53
County Clerk	2,548.67	1.6884	-2,516		-2,516		-2,516
Equalization	422.59	0.2800	-417		-417		-417
Reg of Deeds	1,026.78	0.6802	-1,014		-1,014		-1,014
Drain Comm	1,532.95	1.0155	-1,513		-1,513		-1,513
Sheriff Admin	15,881.84	10.5213	-15,677		-15,677		-15,677
Jail	15,072.64	9.9852	-14,878		-14,878		-14,878
Medical Examiner	95.52	0.0633	-94		-94		-94
Veterans Affairs	489.45	0.3242	-483		-483		-483
MSU Extension	729.18	0.4831	-720		-720		-720
Parks & Rec	664.37	0.4401	-656		-656		-656
911 Fund	8,763.93	5.8058	-8,651		-8,651		-8,651
Friend of Court	7,808.44	5.1729	-7,708		-7,708		-7,708
Health Dept	15,790.20	10.4605	-15,586		-15,586		-15,586
Mental Health	30,902.61	20.4720	-30,504		-30,504		-30,504
Pers. Care-Aide	4,585.29	3.0376	-4,526		-4,526		-4,526
Animal Control	1,116.81	0.7399	-1,102		-1,102		-1,102
Emerg Management	494.75	0.3278	-488		-488		-488
Community Grants	1,302.46	0.8628	-1,286		-1,286		-1,286
Police Services	7,614.68	5.0445	-7,516		-7,516		-7,516
Law Enforc Prog	132.73	0.0879	-131		-131		-131

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Insurance**

Activity - Unemploy Insur

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Law Enforc Grant	1,017.06	0.6738	-1,004		-1,004		-1,004
Comm Development	437.14	0.2896	-431		-431		-431
Child Care	1,128.01	0.7473	-1,113		-1,113		-1,113
Comm Collaborat	1,777.78	1.1777	-1,755		-1,755		-1,755
Foreclosure	468.54	0.3104	-462		-462		-462
SubTotal	150,950.12	100.0000	-149,000		-149,000		-149,000
TOTAL	150,950.12	100.0000	-149,000		-149,000		-149,000

Allocation Basis: Dollar amount of unemployment charges by department

Allocation Source: General ledger

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Insurance**

## Activity - Health Insur

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Administrative	19,716.00	0.6419	956		956		956
Prosecuting Attorney	138,012.00	4.4935	6,695		6,695		6,695
Treasurer	49,290.00	1.6048	2,391		2,391		2,391
Computer Operations	9,858.00	0.3210	478		478		478
Accounting	39,432.00	1.2839	1,913		1,913		1,913
Building & Grounds	41,075.00	1.3373	1,993		1,993		1,993
Bd of Comm	69,006.00	2.2467	3,348		3,348		3,348
Circuit Court	125,024.00	4.0706	6,065		6,065		6,065
District Court	213,746.00	6.9593	10,369		10,369		10,369
Probate Court	49,368.00	1.6074	2,395		2,395		2,395
County Clerk	74,756.50	2.4340	3,627		3,627		3,627
Equalization	9,858.00	0.3210	478		478		478
Reg of Deeds	39,432.00	1.2839	1,913		1,913		1,913
Drain Comm	49,290.00	1.6048	2,391		2,391		2,391
Sheriff Admin	298,849.00	9.7301	14,498		14,498		14,498
Jail	289,429.00	9.4234	14,041		14,041		14,041
Medical Examiner	2,538.54	0.0827	123		123		123
Veterans Affairs	9,858.00	0.3210	478		478		478
MSU Extension	19,716.00	0.6419	956		956		956
Parks & Rec	9,036.50	0.2942	438		438		438
911 Fund	180,324.00	5.8711	8,748		8,748		8,748
Friend of Court	169,229.00	5.5099	8,210		8,210		8,210
Health Dept	243,911.46	7.9414	11,833		11,833		11,833
Mental Health	589,015.50	19.1773	28,576		28,576		28,576
Pers. Care-Aide	59,148.00	1.9258	2,869		2,869		2,869
Animal Control	23,080.00	0.7515	1,120		1,120		1,120
Emerg Management	9,858.00	0.3210	478		478		478
Community Grants	9,858.00	0.3210	478		478		478
Police Services	147,155.00	4.7912	7,139		7,139		7,139
Law Enforc Grant	20,076.00	0.6536	974		974		974

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .4 - Detail Activity Allocations**  
**For Department Insurance**

Activity - Health Insur

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Comm Development	9,858.00	0.3210	478		478		478
Child Care	23,002.00	0.7489	1,116		1,116		1,116
Comm Collaborat	29,574.00	0.9629	1,435		1,435		1,435
SubTotal	3,071,379.50	100.0000	149,000		149,000		149,000
TOTAL	3,071,379.50	100.0000	149,000		149,000		149,000

Allocation Basis: Dollar amount of Health insurance charges by department

Allocation Source: General ledger

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .5 - Allocation Summary**  
**For Department Insurance**

Receiving Department	Total	General Liab	Vehicle Ins	Sheriff	Health/CMH	Prop Co Complex	Prop Annex
Administrative	1,210	1,238	0	0	0	441	0
Prosecuting Attorney	9,121	6,308	624	0	0	1,772	0
Treasurer	3,595	1,908	0	0	0	868	0
Computer Operations	594	364	0	0	0	170	0
Accounting	2,118	1,715	0	0	0	464	0
Building & Grounds	4,658	1,680	1,527	0	0	280	0
Bd of Comm	5,408	1,133	0	0	0	927	0
Circuit Court	8,773	5,610	0	0	0	2,585	0
District Court	14,155	8,051	0	0	0	4,029	0
Probate Court	10,153	2,380	3,743	0	0	2,913	0
Adult Probation	675	0	0	0	0	675	0
Elections	3	56	0	0	0	0	0
County Clerk	5,450	2,703	0	0	0	1,636	0
Equalization	961	363	0	0	0	537	0
Reg of Deeds	3,013	1,349	0	0	0	0	765
Drain Comm	4,325	1,796	1,147	0	0	504	0
Sheriff Admin	95,825	14,291	22,975	57,662	0	0	0
Jail	76,282	12,959	0	52,287	0	2,112	0
Medical Examiner	114	85	0	0	0	0	0
Veterans Affairs	771	420	0	0	0	0	356
MSU Extension	2,850	626	624	0	0	0	0
Road Comm	210	210	0	0	0	0	0
Parks & Rec	4,034	615	764	0	0	0	0
Polly Ann Trail	5	5	0	0	0	0	0
911 Fund	9,723	7,533	0	0	0	0	0
Friend of Court	11,535	6,703	1,872	0	0	2,458	0
Health Dept	19,680	14,191	0	0	2,162	0	0
Mental Health	47,460	26,262	11,038	0	3,174	0	0
Pers. Care-Aide	6,451	3,935	3,702	0	0	0	471
Animal Control	2,617	961	764	0	0	0	0
County Surveyor	32	32	0	0	0	0	0
Emerg Management	414	424	0	0	0	0	0
Community Grants	591	1,099	0	0	0	300	0



**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .5 - Allocation Summary**  
**For Department Insurance**

Receiving Department	Total	General Liab	Vehicle Ins	Sheriff	Health/CMH	Prop Co Complex	Prop Annex
Police Services	32,889	6,607	0	26,659	0	0	0
Law Enforc Prog	443	114	0	460	0	0	0
Law Enforc Grant	4,378	876	0	3,532	0	0	0
Comm Development	808	379	382	0	0	0	0
Child Care	957	954	0	0	0	0	0
Comm Collaborat	1,230	1,550	0	0	0	0	0
Foreclosure ( 59)		403	0	0	0	0	0
Equip Aquisition	4,116	0	3,260	0	0	0	0
FIA Space Costs	4,150	0	0	0	0	0	0
All Others	4,792	0	0	0	0	243	174
Direct Billed	0	0	0	0	0	0	0
<b>Total</b>	<b>406,510</b>	<b>137,888</b>	<b>52,422</b>	<b>140,600</b>	<b>5,336</b>	<b>22,914</b>	<b>1,766</b>

**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .5 - Allocation Summary**  
**For Department Insurance**

Receiving Department	Prop Jail	Prop Health Bld	Prop Storage Bd	Prop Hist. CH	Prop Misc Bldgs	Unemploy Insur	Health Insur
Administrative	0	0	0	0	0	( 1,425)	956
Prosecuting Attorney	0	0	0	0	0	( 6,278)	6,695
Treasurer	0	0	0	0	0	( 1,572)	2,391
Computer Operations	0	0	0	0	0	( 418)	478
Accounting	0	0	0	0	0	( 1,974)	1,913
Building & Grounds	0	1,168	0	0	0	( 1,990)	1,993
Bd of Comm	0	0	0	0	0	0	3,348
Circuit Court	0	0	0	0	0	( 5,487)	6,065
District Court	0	0	0	0	0	( 8,294)	10,369
Probate Court	0	0	0	0	0	( 1,278)	2,395
Adult Probation	0	0	0	0	0	0	0
Elections	0	0	0	0	0	( 53)	0
County Clerk	0	0	0	0	0	( 2,516)	3,627
Equalization	0	0	0	0	0	( 417)	478
Reg of Deeds	0	0	0	0	0	( 1,014)	1,913
Drain Comm	0	0	0	0	0	( 1,513)	2,391
Sheriff Admin	2,076	0	0	0	0	( 15,677)	14,498
Jail	9,761	0	0	0	0	( 14,878)	14,041
Medical Examiner	0	0	0	0	0	( 94)	123
Veterans Affairs	0	0	0	0	0	( 483)	478
MSU Extension	0	1,364	0	0	0	( 720)	956
Road Comm	0	0	0	0	0	0	0
Parks & Rec	0	0	0	0	2,873	( 656)	438
Polly Ann Trail	0	0	0	0	0	0	0
911 Fund	0	0	0	0	2,093	( 8,651)	8,748
Friend of Court	0	0	0	0	0	( 7,708)	8,210
Health Dept	0	7,080	0	0	0	( 15,586)	11,833
Mental Health	0	0	0	0	8,914	( 30,504)	28,576
Pers. Care-Aide	0	0	0	0	0	( 4,526)	2,869
Animal Control	0	0	681	0	193	( 1,102)	1,120
County Surveyor	0	0	0	0	0	0	0
Emerg Management	0	0	0	0	0	( 488)	478
Community Grants	0	0	0	0	0	( 1,286)	478





**Lapeer County, Michigan**  
**Cost Allocation Plan**  
**Based On The Year Ended December 31, 2012**  
**Schedule .5 - Allocation Summary**  
**For Department Insurance**

Receiving Department	Prop Jail	Prop Health Bld	Prop Storage Bd	Prop Hist. CH	Prop Misc Bldgs	Unemploy Insur	Health Insur
Police Services	0	0	0	0	0	( 7,516)	7,139
Law Enforc Prog	0	0	0	0	0	( 131)	0
Law Enforc Grant	0	0	0	0	0	( 1,004)	974
Comm Development	0	0	0	0	0	( 431)	478
Child Care	0	0	0	0	0	( 1,113)	1,116
Comm Collaborat	0	0	0	0	0	( 1,755)	1,435
Foreclosure	0	0	0	0	0	( 462)	0
Equip Aquisition	0	0	0	0	856	0	0
FIA Space Costs	0	0	0	0	4,150	0	0
All Others	0	77	0	3,900	398	0	0
Direct Billed	0	0	0	0	0	0	0
Total	11,837	9,689	681	3,900	19,477	( 149,000)	149,000

# **Internal Service Fund**

## **Schedules**

**Lapeer County, Michigan**  
**Internal Service Fund Summary**  
**Based On The Year Ended December 31, 2012**

The following pages provide a description of the Internal Service Funds (ISF), balance sheet, income statement, and working capital reserve, which are also included as part of the 2012 annual financial statements. OMB Circular A-87 requires that Internal Service funds operate with a working capital reserve of up to 60 days (2 months) cash expenses. ISF with reserve levels in excess of the allowable amount are required to make the necessary adjustment to reduce the working capital reserves to acceptable levels. The following information is provided so the County may take the necessary corrective action necessary to satisfy the above requirement

While the Workers Compensation Fund currently has excess retained earnings, it is only slightly over the allowable level. It will be necessary for the County to monitor the rates charged to individual departments for this coverage to insure the retained earnings are maintained at acceptable levels. The remaining internal service funds are currently within acceptable levels and should be monitored to insure that the retained earnings remain within acceptable limits.

## **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, 2012**

	<u>Health Insurance</u>	<u>Unemployment Insurance</u>	<u>Workers' Compensation</u>	<u>Centralized Purchasing</u>
<b>ASSETS:</b>				
<b>Current Assets:</b>				
Cash and cash equivalents	\$ 820,833	\$ 36,981	\$ 1,200,356	\$ 6,009
Deposits with agent	-	-	16,000	-
Due from other funds	-	2,358	2,358	-
Prepaid expenses	43,737	-	-	-
Total Current Assets	864,570	39,339	1,218,714	6,009
<b>Noncurrent Assets:</b>				
Property, plant, and equipment net of accumulated depreciation	-	-	-	-
Total Assets	864,570	39,339	1,218,714	6,009
<b>LIABILITIES:</b>				
<b>Current Liabilities:</b>				
Accounts payable	-	13,537	685	-
Current portion of claims liabilities	-	-	90,000	-
Total Current Liabilities	-	13,537	90,685	-
<b>Long-Term Liabilities:</b>				
Accrued claims liabilities	-	-	50,000	-
Total Liabilities	-	13,537	140,685	-
<b>NET POSITION:</b>				
Net investment in capital assets	-	-	-	-
Unrestricted	864,570	25,802	1,078,029	6,009
Total Net Position	\$ 864,570	\$ 25,802	\$ 1,078,029	\$ 6,009

CMH Equipment Acquisition & Replacement	Equipment Acquisition & Replacement	Retirement	Public Employee Health Care	Total
\$ 133,577	\$ 1,267,374	\$ 331,794	\$ 92	\$ 3,797,016
-	-	-	-	16,000
-	27,482	23,346	-	55,544
-	-	-	-	43,737
133,577	1,294,856	355,140	92	3,912,297
406,185	1,938,784	-	-	2,344,969
539,762	3,233,640	355,140	92	6,257,266
-	27,876	138,933	-	181,031
-	-	-	-	90,000
-	27,876	138,933	-	271,031
-	-	-	-	50,000
-	27,876	138,933	-	321,031
406,185	1,938,784	-	-	2,344,969
133,577	1,266,980	216,207	92	3,591,266
<u>\$ 539,762</u>	<u>\$ 3,205,764</u>	<u>\$ 216,207</u>	<u>\$ 92</u>	<u>\$ 5,936,235</u>

**LAPEER COUNTY, MICHIGAN**

**COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION  
INTERNAL SERVICE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2012**

	<u>Health Insurance</u>	<u>Unemployment Insurance</u>	<u>Workers' Compensation</u>	<u>Centralized Purchasing</u>
<b>Operating Revenues:</b>				
Charges for services	\$ 3,650,357	\$ 152,733	\$ 162,668	\$ -
<b>Operating Expenses:</b>				
Administrative and operating	15,190	166	417	-
Retirement and health care savings contributions	-	-	-	-
Insurance and claims	3,641,476	13,537	171,858	-
Depreciation	-	-	-	-
Total Operating Expenses	<u>3,656,666</u>	<u>13,703</u>	<u>172,275</u>	<u>-</u>
Operating Income (Loss)	( 6,309)	139,030	( 9,607)	-
<b>Non-Operating Revenues:</b>				
Gain on sale of assets	-	-	-	-
Net Income (Loss) before Transfers	<u>( 6,309)</u>	<u>139,030</u>	<u>( 9,607)</u>	<u>-</u>
<b>Transfers:</b>				
Transfers In	149,000	-	-	-
Transfers Out	-	( 149,000)	-	-
Total Transfers	<u>149,000</u>	<u>( 149,000)</u>	<u>-</u>	<u>-</u>
Change in Net Position	142,691	( 9,970)	( 9,607)	-
Net Position at beginning of year	<u>721,879</u>	<u>35,772</u>	<u>1,087,636</u>	<u>6,009</u>
Net Position at end of year	<u>\$ 864,570</u>	<u>\$ 25,802</u>	<u>\$ 1,078,029</u>	<u>\$ 6,009</u>

CMH Equipment Acquisition & Replacement	Equipment Acquisition & Replacement	Retirement	Public Employee Health Care	Total
<u>\$ 72,192</u>	<u>\$ 797,738</u>	<u>\$ 1,419,707</u>	<u>\$ -</u>	<u>\$ 6,255,395</u>
291	386,313	234	50	402,661
-	-	1,369,068	-	1,369,068
-	-	-	-	3,826,871
<u>68,617</u>	<u>349,408</u>	<u>-</u>	<u>-</u>	<u>418,025</u>
<u>68,908</u>	<u>735,721</u>	<u>1,369,302</u>	<u>50</u>	<u>6,016,625</u>
3,284	62,017	50,405	( 50)	238,770
-	2,500	-	-	2,500
<u>3,284</u>	<u>64,517</u>	<u>50,405</u>	<u>( 50)</u>	<u>241,270</u>
-	31,960	-	-	180,960
-	-	-	-	( 149,000)
<u>-</u>	<u>31,960</u>	<u>-</u>	<u>-</u>	<u>31,960</u>
3,284	96,477	50,405	( 50)	273,230
<u>536,478</u>	<u>3,109,287</u>	<u>165,802</u>	<u>142</u>	<u>5,663,005</u>
<u>\$ 539,762</u>	<u>\$ 3,205,764</u>	<u>\$ 216,207</u>	<u>\$ 92</u>	<u>\$ 5,936,235</u>



**LAPEER COUNTY, MICHIGAN**  
**COMBINING STATEMENT OF CASH FLOWS**  
**INTERNAL SERVICE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2012**

	<u>Health Insurance</u>	<u>Unemployment Insurance</u>	<u>Workers' Compensation</u>	<u>Centralized Purchasing</u>
<b>Cash Flows From Operating Activities:</b>				
Cash receipts for interfund services	\$ 3,652,507	\$ 152,358	\$ 162,668	\$ -
Cash payments to suppliers	( 3,616,268)	( 51,999)	( 150,340)	-
Net Cash Provided by (Used in) Operating Activities	<u>36,239</u>	<u>100,359</u>	<u>12,328</u>	<u>-</u>
<b>Cash Flows From Noncapital Financing Activities:</b>				
Transfers in	149,000	-	-	-
Transfers out	-	( 149,000)	-	-
Net Cash Provided by (Used in) Noncapital Financing Activities	<u>149,000</u>	<u>( 149,000)</u>	<u>-</u>	<u>-</u>
<b>Cash Flows From Capital and Related Financing Activities:</b>				
Acquisition of capital assets	-	-	-	-
Proceeds from sale of assets	-	-	-	-
Net Cash Used in Capital and Related Financing Activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Increase (decrease) in Cash and Cash Equivalents	185,239	( 48,641)	12,328	-
Cash and Cash Equivalents at beginning of year	<u>635,594</u>	<u>85,622</u>	<u>1,188,028</u>	<u>6,009</u>
Cash and Cash Equivalents at end of year	<u>\$ 820,833</u>	<u>\$ 36,981</u>	<u>\$ 1,200,356</u>	<u>\$ 6,009</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash     Provided by (Used in) Operating Activities:</b>				
Operating Income (Loss)	\$( 6,309)	\$ 139,030	\$( 9,607)	\$ -
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities -				
Depreciation	-	-	-	-
Change in assets and liabilities:				
Accounts receivables	2,150	6	( 382)	-
Due to/from other funds	-	( 381)	-	-
Prepaid expenses/deposits	40,398	-	( 8,000)	-
Accounts payable	-	( 38,296)	( 3,683)	-
Accrued claims	-	-	34,000	-
Net Cash Provided by (Used in) Operating Activities	<u>\$ 36,239</u>	<u>\$ 100,359</u>	<u>\$ 12,328</u>	<u>\$ -</u>

CMH Equipment Acquisition & Replacement	Equipment Acquisition & Replacement	Retirement	Public Employee Health Care	Total
\$ 72,192	\$ 802,738	\$ 1,415,018	\$ -	\$ 6,257,481
( 291)	( 377,498)	( 1,430,809)	( 50)	( 5,627,255)
<u>71,901</u>	<u>425,240</u>	<u>( 15,791)</u>	<u>( 50)</u>	<u>630,226</u>
-	31,960	-	-	180,960
-	-	-	-	( 149,000)
-	<u>31,960</u>	-	-	<u>31,960</u>
( 32,386)	( 295,579)	-	-	( 327,965)
-	2,500	-	-	2,500
<u>( 32,386)</u>	<u>( 293,079)</u>	-	-	<u>( 325,465)</u>
39,515	164,121	( 15,791)	( 50)	336,721
<u>94,062</u>	<u>1,103,253</u>	<u>347,585</u>	<u>142</u>	<u>3,460,295</u>
<u>\$ 133,577</u>	<u>\$ 1,267,374</u>	<u>\$ 331,794</u>	<u>\$ 92</u>	<u>\$ 3,797,016</u>
\$ 3,284	\$ 62,017	\$ 50,405	\$( 50)	\$ 238,770
68,617	349,408	-	-	418,025
-	5,000	-	-	6,774
-	-	( 4,689)	-	( 5,070)
-	-	-	-	32,398
-	8,815	( 61,507)	-	( 94,671)
-	-	-	-	34,000
<u>\$ 71,901</u>	<u>\$ 425,240</u>	<u>\$( 15,791)</u>	<u>\$( 50)</u>	<u>\$ 630,226</u>

**Lapeer County, Michigan**  
**Internal Service Fund Summary**  
**Based On The Fiscal Year Ended December 31, 2012**

<b>Income Statement:</b>	<b>Total</b>	<b>Health Insurance</b>	<b>Unemployment Insurance</b>	<b>Workers Comp</b>	<b>Centralized Purchasing</b>	<b>CMH Equipment</b>	<b>Equipment Acquisition &amp; Replacement</b>
Operating Revenues	6,255,395	3,650,357	152,733	162,668	-	72,192	797,738
Operating Expenses	(5,598,600)	(3,656,666)	(13,703)	(172,275)	-	(291)	(386,313)
Depreciation	(418,025)	-	-	-	-	(68,617)	(349,408)
Total Expenses	(6,016,625)	(3,656,666)	(13,703)	(172,275)	-	(68,908)	(735,721)
Net Profit/(Loss)	238,770	(6,309)	139,030	(9,607)	-	3,284	62,017
Non Operating Revenue/(Exp)	2,500	-	-	-	-	-	2,500
Operating Transfers In/(Out)	31,960	149,000	(149,000)	-	-	-	31,960
Net Increase/(Decrease)	273,230	142,691	(9,970)	(9,607)	-	3,284	96,477
Beginning R.E. per CAFR	5,663,005	721,879	35,772	1,087,636	6,009	536,478	3,109,287
<b>Ending R.E. per CAFR</b>	<b>5,936,235</b>	<b>864,570</b>	<b>25,802</b>	<b>1,078,029</b>	<b>6,009</b>	<b>539,762</b>	<b>3,205,764</b>
<b>A-87 R.E. Adjustments:</b>							
Prior Year Adjustments	(8,187,212)	(1,317,464)	(47,290)	(1,002,783)	(6,009)	(610,699)	(5,202,967)
Current Year Adjustments	(228,422)	-	-	-	-	-	(228,422)
<b>Total Adjustments</b>	<b>(8,415,634)</b>	<b>(1,317,464)</b>	<b>(47,290)</b>	<b>(1,002,783)</b>	<b>(6,009)</b>	<b>(610,699)</b>	<b>(5,431,389)</b>
A-87 Adjusted R.E.	(2,479,399)	(452,894)	(21,488)	75,246	-	(70,937)	(2,225,625)
Sixty Day Operating Expense	(933,100)	(609,444)	(2,284)	(28,713)	-	(49)	(64,386)
<b>Excess Reserves</b>	<b>(3,412,499)</b>	<b>(1,062,338)</b>	<b>(23,772)</b>	<b>46,534</b>	<b>-</b>	<b>(70,986)</b>	<b>(2,290,011)</b>
Excess months of WCR		(3.5)	(20.8)	3.2	N/A	N/A	(71.1)

Lapeer County, Michigan  
Internal Service Fund Summary  
Based On The Fiscal Year Ended December 31, 2012

	Retirement	Public Employees Health Care
<b>Income Statement:</b>		
Operating Revenues	1,419,707	-
Operating Expenses	(1,369,302)	(50)
Depreciation	-	-
Total Expenses	<u>(1,369,302)</u>	<u>(50)</u>
Net Profit/(Loss)	50,405	(50)
Non Operating Revenue/(Exp)	-	-
Operating Transfers In/(Out)	-	-
Net Increase/(Decrease)	50,405	(50)
Beginning R.E. per CAFR	165,802	142
<b>Ending R.E. per CAFR</b>	<u>216,207</u>	<u>92</u>
<i>A-87 R.E. Adjustments:</i>		
Prior Year Adjustments	-	-
Current Year Adjustments	-	-
<b>Total Adjustments</b>	<u>-</u>	<u>-</u>
A-87 Adjusted R.E.	216,207	92
Sixty Day Operating Expense	<u>(228,217)</u>	<u>(8)</u>
<b>Excess Reserves</b>	<u>(12,010)</u>	<u>84</u>
Excess months of WCR	(0.1)	20.1