

**LAPEER COUNTY,
MICHIGAN
COUNTY-WIDE
COST ALLOCATION PLAN
FISCAL 2013**

Based on Actual Costs
For The Year Ended
December 31, 2013



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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:

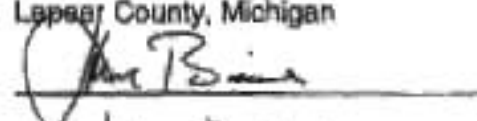
1.) All costs included in this proposal for the year ended December 31, 2013 to establish cost allocations or billings for the year beginning January 1, 2015, are allowable in accordance with the requirements of 2 CFR Part 225, Cost Principles for State, Local and Indian Tribal Governments (OMB Circular 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.

Lapeer County, Michigan

Signature:



Name of Official:

John Biscoe

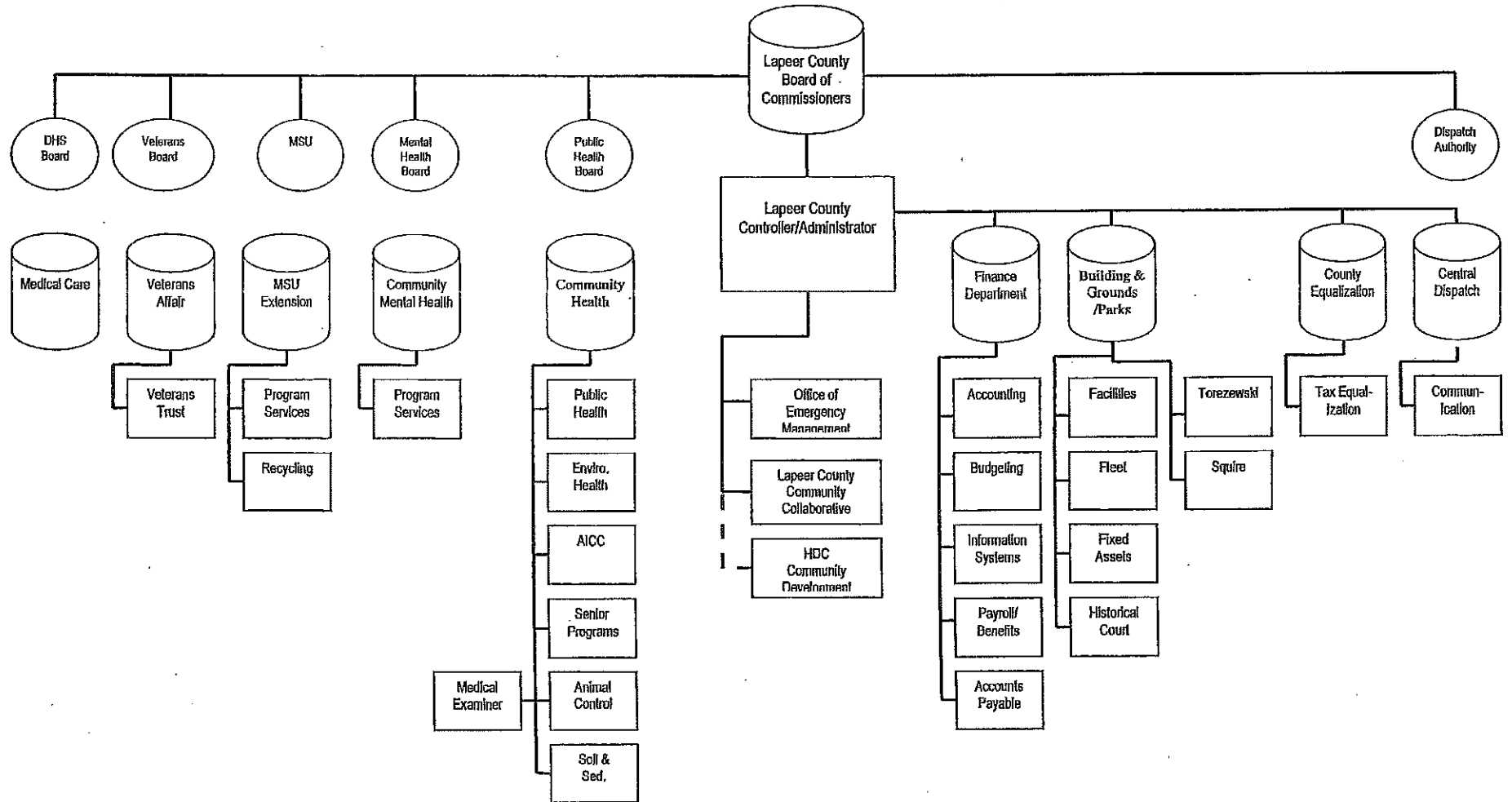
Title:

County Controller Administrator

Date:

September 15, 2014

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 2013. 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, 2013

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Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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	4,271	11,780	18,546	0	0	13,184	3,056
Administrative	4,369	8,425	12,233	0	0	2,310	0
Professional Services	435	2,451	4,632	81	2,258	599	107
Prosecuting Attorney	725	1,399	2,032	0	0	384	0
Treasurer	133	3,165	482	58	5,031	1,169	81
Computer Operations	5,514	25,366	29,778	0	0	4,412	0
Accounting	2,342	15,616	8,375	388	13,786	4,120	525
Utilities	7,048	19,290	30,606	0	0	21,475	4,979
Building & Grounds	15,110	40,303	68,179	0	0	45,984	11,059
Insurance	1,232	4,606	6,643	0	0	4,882	404
Total Allocated	41,179	132,401	181,506	527	21,075	98,519	20,211
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	41,179	132,401	181,506	527	21,075	98,519	20,211
Adjustments	0	0	0	0	0	0	0
Proposed Costs	41,179	132,401	181,506	527	21,075	98,519	20,211

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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	7,404	2,434	3,147	2,284	20,812	0
Administrative	0	4,992	624	2,496	3,120	18,722	0
Professional Services	251	2,520	663	1,517	1,632	9,253	7
Prosecuting Attorney	0	830	103	414	519	3,110	0
Treasurer	255	47,236	15	4,603	111	1,237	3
Computer Operations	0	8,823	2,206	15,109	3,308	29,441	0
Accounting	1,136	6,368	1,338	3,285	(1,389)	18,844	28
Utilities	0	12,061	3,964	5,285	3,720	25,151	0
Building & Grounds	0	24,802	8,268	14,119	8,033	23,165	0
Insurance	2	2,549	525	1,199	1,899	49,906	0
Total Allocated	1,644	117,585	20,140	51,174	23,237	199,641	38
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	1,644	117,585	20,140	51,174	23,237	199,641	38
Adjustments	0	0	0	0	0	0	0
Proposed Costs	1,644	117,585	20,140	51,174	23,237	199,641	38

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Allocated Costs By Department

Detail

Central Service Departments	Marine Safety	Jail	Medical Examiner	MSU Extension	Planning	LDC Development	Road Comm
Building Use Charge	0	107,378	0	5,637	0	0	0
Administrative	0	18,660	0	1,249	0	0	0
Professional Services	8	9,229	650	971	21	3	374
Prosecuting Attorney	0	3,100	0	208	0	0	0
Treasurer	2	766	322	40	0	3	360
Computer Operations	0	2,915	0	9,925	0	0	0
Accounting	24	17,698	2,311	1,861	42	22	781
Utilities	0	133,785	0	5,679	0	0	0
Building & Grounds	0	127,957	0	17,707	0	0	0
Insurance	0	40,935	62	1,176	0	0	138
Total Allocated	34	462,423	3,345	44,453	63	28	1,653
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	34	462,423	3,345	44,453	63	28	1,653
Adjustments	0	0	0	0	0	0	0
Proposed Costs	34	462,423	3,345	44,453	63	28	1,653

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Allocated Costs By Department

Detail

Central Service Departments	Parks & Rec	Polly Ann Trail	911 Fund	Friend of Court	FOC DP	Marriage Counsel	Health Dept
Building Use Charge	0	0	0	11,120	0	0	29,262
Administrative	1,685	0	11,608	11,358	0	0	20,844
Professional Services	804	37	5,788	4,959	0	24	8,799
Prosecuting Attorney	279	0	1,928	1,887	0	0	3,462
Treasurer	1,046	3	1,353	6,441	0	1,946	2,286
Computer Operations	1,103	0	22,057	0	17,436	0	33,235
Accounting	4,412	94	15,011	13,421	0	57	20,649
Utilities	0	0	0	18,112	0	0	29,480
Building & Grounds	2,524	0	13,984	42,293	0	0	90,954
Insurance	1,893	1	5,607	6,309	0	0	11,793
Total Allocated	13,746	135	77,336	115,900	17,436	2,027	250,764
Roll Forward	0	0	0	3,463	7,665	0	0
Cost With Roll Forward	13,746	135	77,336	119,363	25,101	2,027	250,764
Adjustments	0	0	0	0	0	0	0
Proposed Costs	13,746	135	77,336	119,363	25,101	2,027	250,764

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Allocated Costs By Department

Detail

Central Service Departments	Mental Health	Pers. Care-Aide	Animal Control	County Surveyor	ROD Automation	Budget Stabilization	Rental Property
Building Use Charge	0	1,938	5,059	0	0	0	0
Administrative	42,813	8,987	1,810	624	0	0	0
Professional Services	31,172	3,938	1,435	310	115	32	117
Prosecuting Attorney	7,113	1,493	300	103	0	0	0
Treasurer	6,770	1,015	1,290	23	991	0	274
Computer Operations	0	3,498	3,308	0	0	0	0
Accounting	81,686	9,567	4,466	750	591	67	631
Utilities	0	3,256	0	0	0	0	0
Building & Grounds	77,137	8,379	10,291	0	0	0	0
Insurance	27,582	3,942	1,474	19	0	0	0
Total Allocated	274,273	46,013	29,433	1,829	1,697	99	1,022
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	274,273	46,013	29,433	1,829	1,697	99	1,022
Adjustments	0	0	0	0	0	0	0
Proposed Costs	274,273	46,013	29,433	1,829	1,697	99	1,022

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Allocated Costs By Department

Detail

Central Service Departments	Emerg Management	Community Grants	T.N.U.	Police Services	Law Enforc Prog	Law Enforc Grant	Law Enforc Other
Building Use Charge	0	1,358	0	0	0	0	0
Administrative	624	1,997	0	9,923	125	1,249	0
Professional Services	490	1,918	232	8,583	401	1,059	191
Prosecuting Attorney	103	332	0	1,648	21	208	0
Treasurer	122	6,580	207	333	108	105	336
Computer Operations	1,103	5,514	0	0	0	0	0
Accounting	1,853	6,129	1,025	13,162	1,160	2,391	912
Utilities	0	2,211	0	0	0	0	0
Building & Grounds	85	4,676	0	1,524	0	169	0
Insurance	245	849	0	18,452	211	2,320	0
Total Allocated	4,625	31,564	1,464	53,625	2,026	7,501	1,439
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	4,625	31,564	1,464	53,625	2,026	7,501	1,439
Adjustments	0	0	0	0	0	0	0
Proposed Costs	4,625	31,564	1,464	53,625	2,026	7,501	1,439

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Allocated Costs By Department

Detail

Central Service Departments	Law Library	Comm Development	Senior Millage	Local Reserve Fund	F.I.A.	MCF Operations	Child Care
Building Use Charge	0	0	0	0	0	0	0
Administrative	0	749	0	0	0	0	1,560
Professional Services	62	776	88	34	67	552	1,693
Prosecuting Attorney	0	124	0	0	0	0	259
Treasurer	32	248	784	0	97	1,332	2,178
Computer Operations	0	0	0	0	0	0	3,308
Accounting	250	2,600	395	71	219	1,181	7,199
Utilities	0	0	0	0	0	0	0
Building & Grounds	0	169	0	0	0	0	169
Insurance	0	641	0	0	0	0	547
Total Allocated	344	5,307	1,267	105	383	3,065	16,913
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	344	5,307	1,267	105	383	3,065	16,913
Adjustments	0	0	0	0	0	0	0
Proposed Costs	344	5,307	1,267	105	383	3,065	16,913

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Allocated Costs By Department

Detail

Central Service Departments	Veterans Trust	Soldiers Relief	Comm Collaborat	Debt Serv Funds	Cap Proj Funds	Delinquent Tax	Foreclosure
Building Use Charge	0	1,465	0	0	0	0	0
Administrative	0	1,249	1,560	0	0	0	811
Professional Services	127	1,228	2,094	131	653	132	949
Prosecuting Attorney	0	208	259	0	0	0	135
Treasurer	170	801	146	949	123	42,411	17,708
Computer Operations	0	4,412	0	0	0	0	1,103
Accounting	898	2,677	(5,028)	335	1,611	536	2,450
Utilities	0	2,461	0	0	0	0	0
Building & Grounds	0	6,563	0	0	0	0	85
Insurance	0	561	733	0	0	0	257
Total Allocated	1,195	21,625	(236)	1,415	2,387	43,079	23,498
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	1,195	21,625	(236)	1,415	2,387	43,079	23,498
Adjustments	0	0	0	0	0	0	0
Proposed Costs	1,195	21,625	(236)	1,415	2,387	43,079	23,498

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Allocated Costs By Department

Detail

Central Service Departments	Revolving Drain	Drain Equipment	CMH Equipment	Equip Aquisition	Unempl Insurance	Workers Comp Ins	Health Insurance
Building Use Charge	0	0	0	6,224	0	0	0
Administrative	0	0	0	0	0	0	0
Professional Services	66	375	91	1,735	46	80	5,651
Prosecuting Attorney	0	0	0	0	0	0	0
Treasurer	58	362	6	1,658	2	37	798
Computer Operations	0	0	0	0	0	0	0
Accounting	356	2,113	212	9,707	103	299	13,033
Utilities	0	0	0	3,426	0	0	0
Building & Grounds	0	0	0	8,709	0	0	0
Insurance	0	0	0	2,827	0	0	0
Total Allocated	480	2,850	309	34,286	151	416	19,482
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	480	2,850	309	34,286	151	416	19,482
Adjustments	0	0	0	0	0	0	0
Proposed Costs	480	2,850	309	34,286	151	416	19,482

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Allocated Costs By Department

Detail

Central Service Departments	Retirement Sys	Health Care Save	Special Assess	FIA Space Costs	All Others	SubTotal	Direct Billed
Building Use Charge	0	0	0	0	20,224	276,583	0
Administrative	0	0	0	0	0	196,776	0
Professional Services	105	40	289	0	3	125,133	0
Prosecuting Attorney	0	0	0	0	0	32,686	0
Treasurer	0	0	623	0	0	166,824	0
Computer Operations	0	0	0	0	0	232,874	0
Accounting	220	85	1,349	0	8	318,414	48,277
Utilities	0	0	0	0	11,763	343,752	0
Building & Grounds	0	0	0	65,829	23,293	761,519	0
Insurance	0	0	0	2,306	1,816	206,543	0
Total Allocated	325	125	2,261	68,135	57,107	2,661,104	48,277
Roll Forward	0	0	0	0	0	11,128	0
Cost With Roll Forward	325	125	2,261	68,135	57,107	2,672,232	48,277
Adjustments	0	0	0	0	0	0	0
Proposed Costs	325	125	2,261	68,135	57,107	2,672,232	48,277

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Allocated Costs By Department

Detail

Central Service Departments	Unallocated	Total
Building Use Charge	0	276,583
Administrative	0	196,776
Professional Services	0	125,133
Prosecuting Attorney	1,104,285	1,136,971
Treasurer	198,435	365,259
Computer Operations	0	232,874
Accounting	0	366,691
Utilities	0	343,752
Building & Grounds	0	761,519
Insurance	0	206,543
Total Allocated	1,302,720	4,012,101
Roll Forward	0	11,128
Cost With Roll Forward	1,302,720	4,023,229
Adjustments	0	0
Proposed Costs	1,302,720	4,023,229

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2013	Fixed Costs Fiscal 2013	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
Bd of Comm	41,179	0	0	41,179	0	41,179
Circuit Court	132,401	0	0	132,401	0	132,401
District Court	181,506	0	0	181,506	0	181,506
Jury Board	527	0	0	527	0	527
Indigent Counsel	21,075	0	0	21,075	0	21,075
Probate Court	98,519	0	0	98,519	0	98,519
Adult Probation	20,211	0	0	20,211	0	20,211
Elections	1,644	0	0	1,644	0	1,644
County Clerk	117,585	0	0	117,585	0	117,585
Equalization	20,140	0	0	20,140	0	20,140
Reg of Deeds	51,174	0	0	51,174	0	51,174
Drain Comm	23,237	0	0	23,237	0	23,237
Sheriff Admin	199,641	0	0	199,641	0	199,641
Crim Just Trng	38	0	0	38	0	38
Marine Safety	34	0	0	34	0	34
Jail	462,423	0	0	462,423	0	462,423
Medical Examiner	3,345	0	0	3,345	0	3,345
MSU Extension	44,453	0	0	44,453	0	44,453
Planning	63	0	0	63	0	63
LDC Development	28	0	0	28	0	28
Road Comm	1,653	0	0	1,653	0	1,653
Parks & Rec	13,746	0	0	13,746	0	13,746
Polly Ann Trail	135	0	0	135	0	135
911 Fund	77,336	0	0	77,336	0	77,336
Friend of Court	115,900	112,437	3,463	119,363	0	119,363
FOC DP	17,436	9,771	7,665	25,101	0	25,101
Marriage Counsel	2,027	0	0	2,027	0	2,027
Health Dept	250,764	0	0	250,764	0	250,764
Mental Health	274,273	0	0	274,273	0	274,273
Pers. Care-Aide	46,013	0	0	46,013	0	46,013
Animal Control	29,433	0	0	29,433	0	29,433
County Surveyor	1,829	0	0	1,829	0	1,829
ROD Automation	1,697	0	0	1,697	0	1,697
Budget Stablization	99	0	0	99	0	99

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2013	Fixed Costs Fiscal 2013	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
Rental Property	1,022	0	0	1,022	0	1,022
Emerg Management	4,625	0	0	4,625	0	4,625
Community Grants	31,564	0	0	31,564	0	31,564
T.N.U.	1,464	0	0	1,464	0	1,464
Police Services	53,625	0	0	53,625	0	53,625
Law Enforc Prog	2,026	0	0	2,026	0	2,026
Law Enforc Grant	7,501	0	0	7,501	0	7,501
Law Enforc Other	1,439	0	0	1,439	0	1,439
Law Library	344	0	0	344	0	344
Comm Development	5,307	0	0	5,307	0	5,307
Senior Millage	1,267	0	0	1,267	0	1,267
Local Reserve Fund	105	0	0	105	0	105
F.I.A.	383	0	0	383	0	383
MCF Operations	3,065	0	0	3,065	0	3,065
Child Care	16,913	0	0	16,913	0	16,913
Veterans Trust	1,195	0	0	1,195	0	1,195
Soldiers Relief	21,625	0	0	21,625	0	21,625
Comm Collaborat	(236)	0	0	(236)	0	(236)
Debt Serv Funds	1,415	0	0	1,415	0	1,415
Cap Proj Funds	2,387	0	0	2,387	0	2,387
Deliquent Tax	43,079	0	0	43,079	0	43,079
Foreclosure	23,498	0	0	23,498	0	23,498
Revolving Drain	480	0	0	480	0	480
Drain Equipment	2,850	0	0	2,850	0	2,850
CMH Equipment	309	0	0	309	0	309
Equip Aquisition	34,286	0	0	34,286	0	34,286
Unempl Insurance	151	0	0	151	0	151
Workers Comp Ins	416	0	0	416	0	416
Health Insurance	19,482	0	0	19,482	0	19,482
Retirement Sys	325	0	0	325	0	325
Health Care Save	125	0	0	125	0	125
Special Assess	2,261	0	0	2,261	0	2,261
FIA Space Costs	68,135	0	0	68,135	0	68,135
All Others	57,107	0	0	57,107	0	57,107



Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2013	Fixed Costs Fiscal 2013	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
SubTotal	2,661,104	122,208	11,128	2,672,232	0	2,672,232
Direct Billed	48,277					48,277
Unallocated	1,302,720					1,302,720
Total	4,012,101					4,023,229

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
Building Use Charge	0	298,745	
Administrative	217,498	(25,811)	
Professional Services	154,618	(2,407)	
Prosecuting Attorney	1,122,747	(89,152)	
Treasurer	361,700	(44,510)	
Computer Operations	206,782	92,221	
Accounting	302,098	54,692	
Utilities	377,360	(4,989)	
Building & Grounds	701,331	75,415	
Insurance	216,798	(3,035)	
Bd of Comm			41,179
Circuit Court			132,401
District Court			181,506
Jury Board			527
Indigent Counsel			21,075
Probate Court			98,519
Adult Probation			20,211
Elections			1,644
County Clerk			117,585
Equalization			20,140
Reg of Deeds			51,174
Drain Comm			23,237
Sheriff Admin			199,641
Crim Just Trng			38
Marine Safety			34
Jail			462,423
Medical Examiner			3,345
MSU Extension			44,453
Planning			63
LDC Development			28
Road Comm			1,653
Parks & Rec			13,746
Polly Ann Trail			135
911 Fund			77,336
Friend of Court			115,900
FOC DP			17,436

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
Marriage Counsel			2,027
Health Dept			250,764
Mental Health			274,273
Pers. Care-Aide			46,013
Animal Control			29,433
County Surveyor			1,829
ROD Automation			1,697
Budget Stablization			99
Rental Property			1,022
Emerg Management			4,625
Community Grants			31,564
T.N.U.			1,464
Police Services			53,625
Law Enforc Prog			2,026
Law Enforc Grant			7,501
Law Enforc Other			1,439
Law Library			344
Comm Development			5,307
Senior Millage			1,267
Local Reserve Fund			105
F.I.A.			383
MCF Operations			3,065
Child Care			16,913
Veterans Trust			1,195
Soldiers Relief			21,625
Comm Collaborat		(236)
Debt Serv Funds			1,415
Cap Proj Funds			2,387
Deliquent Tax			43,079
Foreclosure			23,498
Revolving Drain			480
Drain Equipment			2,850
CMH Equipment			309
Equip Aquisition			34,286
Unempl Insurance			151
Workers Comp Ins			416

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated	
Health Insurance			19,482	
Retirement Sys			325	
Health Care Save			125	
Special Assess			2,261	
FIA Space Costs			68,135	
All Others			57,107	
Direct Billed Total			48,277	
Unallocated Total			1,302,720	
Totals	<u>3,660,932</u>	<u>351,169</u>	<u>4,012,101</u>	Deviation 0

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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	(299,681)	0	936	0	0	0	0
Administrative	1,997	(214,811)	2,690	229	95	2,167	4,612
Professional Services	0	0	(155,363)	0	58	0	3,094
Prosecuting Attorney	8,203	8,799	5,120	(1,138,733)	592	21,714	13,407
Treasurer	3,932	3,183	4,202	528	(368,440)	11,918	6,602
Computer Operations	771	624	2,918	103	123	(310,554)	2,921
Accounting	2,100	2,434	4,991	404	170	39,675	(418,320)
Utilities	0	0	1,537	0	524	0	4,127
Building & Grounds	6,095	2,995	5,597	498	1,605	2,206	14,697
Insurance	0	0	2,239	0	14	0	2,169
Bd of Comm	4,271	4,369	435	725	133	5,514	2,342
Circuit Court	11,780	8,425	2,451	1,399	3,165	25,366	15,616
District Court	18,546	12,233	4,632	2,032	482	29,778	8,375
Jury Board	0	0	81	0	58	0	388
Indigent Counsel	0	0	2,258	0	5,031	0	13,786
Probate Court	13,184	2,310	599	384	1,169	4,412	4,120
Adult Probation	3,056	0	107	0	81	0	525
Elections	0	0	251	0	255	0	1,136
County Clerk	7,404	4,992	2,520	830	47,236	8,823	6,368
Equalization	2,434	624	663	103	15	2,206	1,338
Reg of Deeds	3,147	2,496	1,517	414	4,603	15,109	3,285
Drain Comm	2,284	3,120	1,632	519	111	3,308	(1,389)
Sheriff Admin	20,812	18,722	9,253	3,110	1,237	29,441	18,844
Crim Just Trng	0	0	7	0	3	0	28
Marine Safety	0	0	8	0	2	0	24
Jail	107,378	18,660	9,229	3,100	766	2,915	17,698
Medical Examiner	0	0	650	0	322	0	2,311
MSU Extension	5,637	1,249	971	208	40	9,925	1,861
Planning	0	0	21	0	0	0	42
LDC Development	0	0	3	0	3	0	22
Road Comm	0	0	374	0	360	0	781
Parks & Rec	0	1,685	804	279	1,046	1,103	4,412
Polly Ann Trail	0	0	37	0	3	0	94
911 Fund	0	11,608	5,788	1,928	1,353	22,057	15,011
Friend of Court	11,120	11,358	4,959	1,887	6,441	0	13,421

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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
FOC DP	0	0	0	0	0	17,436	0
Marriage Counsel	0	0	24	0	1,946	0	57
Health Dept	29,262	20,844	8,799	3,462	2,286	33,235	20,649
Mental Health	0	42,813	31,172	7,113	6,770	0	81,686
Pers. Care-Aide	1,938	8,987	3,938	1,493	1,015	3,498	9,567
Animal Control	5,059	1,810	1,435	300	1,290	3,308	4,466
County Surveyor	0	624	310	103	23	0	750
ROD Automation	0	0	115	0	991	0	591
Budget Stablization	0	0	32	0	0	0	67
Rental Property	0	0	117	0	274	0	631
Emerg Management	0	624	490	103	122	1,103	1,853
Community Grants	1,358	1,997	1,918	332	6,580	5,514	6,129
T.N.U.	0	0	232	0	207	0	1,025
Police Services	0	9,923	8,583	1,648	333	0	13,162
Law Enforc Prog	0	125	401	21	108	0	1,160
Law Enforc Grant	0	1,249	1,059	208	105	0	2,391
Law Enforc Other	0	0	191	0	336	0	912
Law Library	0	0	62	0	32	0	250
Comm Development	0	749	776	124	248	0	2,600
Senior Millage	0	0	88	0	784	0	395
Local Reserve Fund	0	0	34	0	0	0	71
F.I.A.	0	0	67	0	97	0	219
MCF Operations	0	0	552	0	1,332	0	1,181
Child Care	0	1,560	1,693	259	2,178	3,308	7,199
Veterans Trust	0	0	127	0	170	0	898
Soldiers Relief	1,465	1,249	1,228	208	801	4,412	2,677
Comm Collaborat	0	1,560	2,094	259	146	0	(5,028)
Debt Serv Funds	0	0	131	0	949	0	335
Cap Proj Funds	0	0	653	0	123	0	1,611
Deliquent Tax	0	0	132	0	42,411	0	536
Foreclosure	0	811	949	135	17,708	1,103	2,450
Revolving Drain	0	0	66	0	58	0	356
Drain Equipment	0	0	375	0	362	0	2,113
CMH Equipment	0	0	91	0	6	0	212
Equip Aquisition	6,224	0	1,735	0	1,658	0	9,707

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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
Unempl Insurance	0	0	46	0	2	0	103
Workers Comp Ins	0	0	80	0	37	0	299
Health Insurance	0	0	5,651	0	798	0	13,033
Retirement Sys	0	0	105	0	0	0	220
Health Care Save	0	0	40	0	0	0	85
Special Assess	0	0	289	0	623	0	1,349
FIA Space Costs	0	0	0	0	0	0	0
All Others	20,224	0	3	0	0	0	8
Direct Billings	0	0	0	0	0	0	48,277
Unallocated	0	0	0	1,104,285	198,435	0	0
Total	0	0	0	0	0	0	0

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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	3,250	7,085	999	0
Professional Services	0	0	0	0
Prosecuting Attorney	13,560	28,695	5,048	0
Treasurer	6,396	12,869	1,620	0
Computer Operations	1,254	2,525	312	0
Accounting	3,418	7,073	1,265	0
Utilities	(378,559)	0	0	0
Building & Grounds	6,929	(819,766)	2,398	0
Insurance	0	0	(218,185)	0
Bd of Comm	7,048	15,110	1,232	41,179
Circuit Court	19,290	40,303	4,606	132,401
District Court	30,606	68,179	6,643	181,506
Jury Board	0	0	0	527
Indigent Counsel	0	0	0	21,075
Probate Court	21,475	45,984	4,882	98,519
Adult Probation	4,979	11,059	404	20,211
Elections	0	0	2	1,644
County Clerk	12,061	24,802	2,549	117,585
Equalization	3,964	8,268	525	20,140
Reg of Deeds	5,285	14,119	1,199	51,174
Drain Comm	3,720	8,033	1,899	23,237
Sheriff Admin	25,151	23,165	49,906	199,641
Crim Just Trng	0	0	0	38
Marine Safety	0	0	0	34
Jail	133,785	127,957	40,935	462,423
Medical Examiner	0	0	62	3,345
MSU Extension	5,679	17,707	1,176	44,453
Planning	0	0	0	63
LDC Development	0	0	0	28
Road Comm	0	0	138	1,653
Parks & Rec	0	2,524	1,893	13,746
Polly Ann Trail	0	0	1	135
911 Fund	0	13,984	5,607	77,336
Friend of Court	18,112	42,293	6,309	115,900

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Detail Of Allocated Costs

Department	Utilities 8.5	Building & Grounds 9.5	Insurance 10.5	Total Plan Allocated
FOC DP	0	0	0	17,436
Marriage Counsel	0	0	0	2,027
Health Dept	29,480	90,954	11,793	250,764
Mental Health	0	77,137	27,582	274,273
Pers. Care-Aide	3,256	8,379	3,942	46,013
Animal Control	0	10,291	1,474	29,433
County Surveyor	0	0	19	1,829
ROD Automation	0	0	0	1,697
Budget Stablization	0	0	0	99
Rental Property	0	0	0	1,022
Emerg Management	0	85	245	4,625
Community Grants	2,211	4,676	849	31,564
T.N.U.	0	0	0	1,464
Police Services	0	1,524	18,452	53,625
Law Enforc Prog	0	0	211	2,026
Law Enforc Grant	0	169	2,320	7,501
Law Enforc Other	0	0	0	1,439
Law Library	0	0	0	344
Comm Development	0	169	641	5,307
Senior Millage	0	0	0	1,267
Local Reserve Fund	0	0	0	105
F.I.A.	0	0	0	383
MCF Operations	0	0	0	3,065
Child Care	0	169	547	16,913
Veterans Trust	0	0	0	1,195
Soldiers Relief	2,461	6,563	561	21,625
Comm Collaborat	0	0	733	(236)
Debt Serv Funds	0	0	0	1,415
Cap Proj Funds	0	0	0	2,387
Deliquent Tax	0	0	0	43,079
Foreclosure	0	85	257	23,498
Revolving Drain	0	0	0	480
Drain Equipment	0	0	0	2,850
CMH Equipment	0	0	0	309
Equip Aquisition	3,426	8,709	2,827	34,286

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Detail Of Allocated Costs

Department	Utilities 8.5	Building & Grounds 9.5	Insurance 10.5	Total Plan Allocated
Unempl Insurance	0	0	0	151
Workers Comp Ins	0	0	0	416
Health Insurance	0	0	0	19,482
Retirement Sys	0	0	0	325
Health Care Save	0	0	0	125
Special Assess	0	0	0	2,261
FIA Space Costs	0	65,829	2,306	68,135
All Others	11,763	23,293	1,816	57,107
Direct Billings	0	0	0	48,277
Unallocated	0	0	0	1,302,720
Total	0	0	0	4,012,101

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
Building Use Charge		
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
Administrative		
2.4.1 Admin Services	Average number of FTE's by department	FTE Summary
Professional Services		
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
Prosecuting Attorney		
4.4.1 Civil Counsel	Average number of FTE's by department	FTE Summary
Treasurer		
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
Computer Operations		
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, 2013
Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
Accounting		
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
Utilities		
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	Assigned square footage by department	Building & Grounds department
8.4.7 Other Buildings	Dollar amount of assigned utilities by department	Paid invoices
Building & Grounds		
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, 2013
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 premiums 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

**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.

<u>Buildings</u>	<u>Use Charge</u>
County Complex	103,585
Annex	7,150
Jail	118,511
Health Building	39,929
Garage	6,107
Storage Building	551
Animal Shelter	4,942
Historical Courthouse	17,970
Total Per Cost Plan	298,745

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, 2013
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		936	936	
Total Allocated Additions:		936	936	936
Building Use Charge	298,745			
Total Departmental Cost Adjustments:	298,745			298,745
Total To Be Allocated:	298,745	936		299,681

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Schedule .3 - Costs Allocated By Activity
For Department Building Use Charge

	Total	General & Admin	County Complex	Annex	Jail
Wages & Benefits					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
Departmental Totals					
Total Expenditures	0	0	0	0	0
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
Building Use Charge	298,745	0	103,585	7,150	118,511
Functional Cost	298,745	0	103,585	7,150	118,511
Allocation Step 1					
1st Allocation	298,745	0	103,585	7,150	118,511
Allocation Step 2					
Inbound- All Others	936	0	117	117	117
2nd Allocation	936	0	117	117	117
Total For 0010 Building Use					
Total Allocated	299,681	0	103,702	7,267	118,628

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Schedule .3 - Costs Allocated By Activity
For Department Building Use Charge

	Health Building	Garage	Storage Bldg	Animal Shelter	Historical CH
Wages & Benefits					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
Departmental Totals					
Total Expenditures	0	0	0	0	0
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
Building Use Charge	39,929	6,107	551	4,942	17,970
Functional Cost	39,929	6,107	551	4,942	17,970
Allocation Step 1					
1st Allocation	39,929	6,107	551	4,942	17,970
Allocation Step 2					
Inbound- All Others	117	117	117	117	117
2nd Allocation	117	117	117	117	117
Total For 0010 Building Use					
Total Allocated	40,046	6,224	668	5,059	18,087

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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	1,995		1,995	2	1,997
Prosecuting Attorney	4,435	7.7386	8,016		8,016	9	8,025
Treasurer	2,173	3.7917	3,928		3,928	4	3,932
Computer Operations	426	0.7433	770		770	1	771
Accounting	1,161	2.0258	2,098		2,098	2	2,100
Building & Grounds	700	1.2214	1,265		1,265	1	1,266
Bd of Comm	2,317	4.0429	4,188		4,188	5	4,193
Circuit Court	6,464	11.2790	11,683		11,683	13	11,696
District Court	10,068	17.5677	18,197		18,197	21	18,218
Probate Court	7,286	12.7133	13,169		13,169	15	13,184
Adult Probation	1,689	2.9471	3,053		3,053	3	3,056
County Clerk	4,092	7.1401	7,396		7,396	8	7,404
Equalization	1,345	2.3469	2,431		2,431	3	2,434
Drain Comm	1,262	2.2021	2,281		2,281	3	2,284
Jail	5,284	9.2200	9,551		9,551	11	9,562
Friend of Court	6,145	10.7224	11,107		11,107	13	11,120
Community Grants	750	1.3087	1,356		1,356	2	1,358
All Others	609	1.0626	1,101		1,101	1	1,102
SubTotal	57,310	100.0000	103,585		103,585	117	103,702
TOTAL	57,310	100.0000	103,585		103,585	117	103,702

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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	3,097		3,097	50	3,147
Pers. Care-Aide	1,560	26.6758	1,907		1,907	31	1,938
Soldiers Relief	1,179	20.1607	1,441		1,441	24	1,465
All Others	577	9.8666	705		705	12	717
SubTotal	5,848	100.0000	7,150		7,150	117	7,267
TOTAL	5,848	100.0000	7,150		7,150	117	7,267

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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	21	20,812
Jail	32,900	82.4561	97,720		97,720	96	97,816
SubTotal	39,900	100.0000	118,511		118,511	117	118,628
TOTAL	39,900	100.0000	118,511		118,511	117	118,628

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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	14	4,829
MSU Extension	3,404	14.0778	5,621		5,621	16	5,637
Health Dept	17,668	73.0686	29,176		29,176	86	29,262
All Others	192	0.7940	317		317	1	318
SubTotal	24,180	100.0000	39,929		39,929	117	40,046
TOTAL	24,180	100.0000	39,929		39,929	117	40,046

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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	117	6,224
SubTotal	3,456	100.0000	6,107		6,107	117	6,224
TOTAL	3,456	100.0000	6,107		6,107	117	6,224

Allocation Basis: Assinged square footage by department

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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	147		147	31	178
Bd of Comm	224	11.5762	64		64	14	78
Circuit Court	243	12.5581	69		69	15	84
District Court	952	49.1990	271		271	57	328
SubTotal	1,935	100.0000	551		551	117	668
TOTAL	1,935	100.0000	551		551	117	668

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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	117	5,059
SubTotal	1,715	100.0000	4,942		4,942	117	5,059
TOTAL	1,715	100.0000	4,942		4,942	117	5,059

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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	17,970		17,970	117	18,087
SubTotal	6,690	100.0000	17,970		17,970	117	18,087
TOTAL	6,690	100.0000	17,970		17,970	117	18,087

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Schedule .5 - Allocation Summary
For Department Building Use Charge

Receiving Department	Total	County Complex	Annex	Jail	Health Building	Garage	Storage Bldg
Administrative	1,997	1,997	0	0	0	0	0
Prosecuting Attorney	8,203	8,025	0	0	0	0	178
Treasurer	3,932	3,932	0	0	0	0	0
Computer Operations	771	771	0	0	0	0	0
Accounting	2,100	2,100	0	0	0	0	0
Building & Grounds	6,095	1,266	0	0	4,829	0	0
Bd of Comm	4,271	4,193	0	0	0	0	78
Circuit Court	11,780	11,696	0	0	0	0	84
District Court	18,546	18,218	0	0	0	0	328
Probate Court	13,184	13,184	0	0	0	0	0
Adult Probation	3,056	3,056	0	0	0	0	0
County Clerk	7,404	7,404	0	0	0	0	0
Equalization	2,434	2,434	0	0	0	0	0
Reg of Deeds	3,147	0	3,147	0	0	0	0
Drain Comm	2,284	2,284	0	0	0	0	0
Sheriff Admin	20,812	0	0	20,812	0	0	0
Jail	107,378	9,562	0	97,816	0	0	0
MSU Extension	5,637	0	0	0	5,637	0	0
Friend of Court	11,120	11,120	0	0	0	0	0
Health Dept	29,262	0	0	0	29,262	0	0
Pers. Care-Aide	1,938	0	1,938	0	0	0	0
Animal Control	5,059	0	0	0	0	0	0
Community Grants	1,358	1,358	0	0	0	0	0
Soldiers Relief	1,465	0	1,465	0	0	0	0
Equip Aquisition	6,224	0	0	0	0	6,224	0
All Others	20,224	1,102	717	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, 2013
Schedule .5 - Allocation Summary
For Department Building Use Charge

Receiving Department	Total	County Complex	Annex	Jail	Health Building	Garage	Storage Bldg
Total	299,681	103,702	7,267	118,628	40,046	6,224	668

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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
MSU Extension	0	0
Friend of Court	0	0
Health Dept	0	0
Pers. Care-Aide	0	0
Animal Control	5,059	0
Community Grants	0	0
Soldiers Relief	0	0
Equip Aquisition	0	0
All Others	0	18,087
Direct Billed	0	0

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Schedule .5 - Allocation Summary
For Department Building Use Charge

Receiving Department	Animal Shelter	Historical CH
Total	5,059	18,087



**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 costs of this department have 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, 2013
Schedule .2 - Costs To Be Allocated
For Department Administrative

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	217,498			217,498
Cost Allocation	(25,811)			
Total Deductions:	(25,811)			(25,811)
Building Use Charge	1,995	2	1,997	
Administrative		1,341	1,341	
Professional Services		2,690	2,690	
Prosecuting Attorney		229	229	
Treasurer		95	95	
Computer Operations		2,167	2,167	
Accounting		4,612	4,612	
Utilities		3,250	3,250	
Building & Grounds		7,085	7,085	
Insurance		999	999	
Total Allocated Additions:	1,995	22,470	24,465	24,465
Total To Be Allocated:	193,682	22,470		216,152

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Schedule .3 - Costs Allocated By Activity
For Department Administrative

	Total	General & Admin	Admin Services
Wages & Benefits			
SALARIES & WAGES	142,445	0	142,445
FRINGE BENEFITS	43,111	0	43,111
Other Expense & Cost			
Supplies	4,000	0	4,000
Operating Expense	2,131	0	2,131
*Cost Allocation	25,811	25,811	0
Departmental Totals			
Total Expenditures	217,498	25,811	191,687
Deductions			
Total Deductions	(25,811)	(25,811)	0
Functional Cost	191,687	0	191,687
Allocation Step 1			
Inbound- All Others	1,995	0	1,995
1st Allocation	193,682	0	193,682
Allocation Step 2			
Inbound- All Others	22,470	0	22,470
2nd Allocation	22,470	0	22,470
Total For 0030 Administrative			
Total Allocated	216,152	0	216,152

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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	2.40	0.6924	1,341		1,341		1,341
Prosecuting Attorney	14.10	4.0681	7,879		7,879	920	8,799
Treasurer	5.10	1.4714	2,850		2,850	333	3,183
Computer Operations	1.00	0.2885	559		559	65	624
Accounting	3.90	1.1252	2,179		2,179	255	2,434
Building & Grounds	4.80	1.3849	2,682		2,682	313	2,995
Bd of Comm	7.00	2.0196	3,912		3,912	457	4,369
Circuit Court	13.50	3.8950	7,544		7,544	881	8,425
District Court	19.60	5.6549	10,953		10,953	1,280	12,233
Probate Court	3.70	1.0675	2,068		2,068	242	2,310
County Clerk	8.00	2.3081	4,470		4,470	522	4,992
Equalization	1.00	0.2885	559		559	65	624
Reg of Deeds	4.00	1.1541	2,235		2,235	261	2,496
Drain Comm	5.00	1.4426	2,794		2,794	326	3,120
Sheriff Admin	30.00	8.6555	16,764		16,764	1,958	18,722
Jail	29.90	8.6267	16,708		16,708	1,952	18,660
MSU Extension	2.00	0.5770	1,118		1,118	131	1,249
Parks & Rec	2.70	0.7790	1,509		1,509	176	1,685
911 Fund	18.60	5.3664	10,394		10,394	1,214	11,608
Friend of Court	18.20	5.2510	10,170		10,170	1,188	11,358
Health Dept	33.40	9.6365	18,664		18,664	2,180	20,844
Mental Health	68.60	19.7925	38,332		38,332	4,481	42,813
Pers. Care-Aide	14.40	4.1546	8,047		8,047	940	8,987
Animal Control	2.90	0.8367	1,621		1,621	189	1,810
County Surveyor	1.00	0.2885	559		559	65	624
Emerg Management	1.00	0.2885	559		559	65	624
Community Grants	3.20	0.9233	1,788		1,788	209	1,997
Police Services	15.90	4.5874	8,885		8,885	1,038	9,923
Law Enforc Prog	0.20	0.0577	112		112	13	125
Law Enforc Grant	2.00	0.5770	1,118		1,118	131	1,249

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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
Comm Development	1.20	0.3462	671		671	78	749
Child Care	2.50	0.7213	1,397		1,397	163	1,560
Soldiers Relief	2.00	0.5770	1,118		1,118	131	1,249
Comm Collaborat	2.50	0.7213	1,397		1,397	163	1,560
Foreclosure	1.30	0.3751	726		726	85	811
SubTotal	346.60	100.0000	193,682		193,682	22,470	216,152
TOTAL	346.60	100.0000	193,682		193,682	22,470	216,152

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, 2013
Schedule .5 - Allocation Summary
For Department Administrative

Receiving Department	Total	Admin Services
Administrative	1,341	1,341
Prosecuting Attorney	8,799	8,799
Treasurer	3,183	3,183
Computer Operations	624	624
Accounting	2,434	2,434
Building & Grounds	2,995	2,995
Bd of Comm	4,369	4,369
Circuit Court	8,425	8,425
District Court	12,233	12,233
Probate Court	2,310	2,310
County Clerk	4,992	4,992
Equalization	624	624
Reg of Deeds	2,496	2,496
Drain Comm	3,120	3,120
Sheriff Admin	18,722	18,722
Jail	18,660	18,660
MSU Extension	1,249	1,249
Parks & Rec	1,685	1,685
911 Fund	11,608	11,608
Friend of Court	11,358	11,358
Health Dept	20,844	20,844
Mental Health	42,813	42,813
Pers. Care-Aide	8,987	8,987
Animal Control	1,810	1,810
County Surveyor	624	624
Emerg Management	624	624
Community Grants	1,997	1,997
Police Services	9,923	9,923
Law Enforc Prog	125	125
Law Enforc Grant	1,249	1,249
Comm Development	749	749
Child Care	1,560	1,560
Soldiers Relief	1,249	1,249



Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Schedule .5 - Allocation Summary
For Department Administrative

Receiving Department	Total	Admin Services
Comm Collaborat	1,560	1,560
Foreclosure	811	811
Direct Billed	0	0
Total	<u>216,152</u>	<u>216,152</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 general accounting transactions by department.

Consulting Services – this activity accounts includes the costs associated with the preparation of the central service cost allocation plan. The basis of allocation is the percentage of effort by central service 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.

Direct 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 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, 2013
Schedule .2 - Costs To Be Allocated
For Department Professional Services

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	154,618			154,618
Cost Allocation	(2,407)			
Total Deductions:	<u>(2,407)</u>			(2,407)
Professional Services		2,257	2,257	
Treasurer		58	58	
Accounting		3,094	3,094	
Total Allocated Additions:		<u>5,409</u>	<u>5,409</u>	5,409
Total To Be Allocated:	<u>152,211</u>	<u>5,409</u>		<u>157,620</u>

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Schedule .3 - Costs Allocated By Activity
For Department Professional Services

	Total	General & Admin	Accounting Serv	Consulting Serv	Labor Relations
Wages & Benefits					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
Other Expense & Cost					
Financial Services	85,460	0	73,761	11,699	0
Legal Services	66,041	0	0	0	66,041
Health Services	628	0	0	0	0
*Cost Allocation	2,407	2,407	0	0	0
Education Prog	82	0	0	0	0
Departmental Totals					
Total Expenditures	154,618	2,407	73,761	11,699	66,041
Deductions					
Total Deductions	(2,407)	(2,407)	0	0	0
Functional Cost	152,211	0	73,761	11,699	66,041
Allocation Step 1					
1st Allocation	152,211	0	73,761	11,699	66,041
Allocation Step 2					
Inbound- All Others	5,409	0	2,621	416	2,347
2nd Allocation	5,409	0	2,621	416	2,347
Total For 0040 Professional					
Total Allocated	157,620	0	76,382	12,115	68,388

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Schedule .3 - Costs Allocated By Activity
For Department Professional Services

	Specific Serv
Wages & Benefits	
SALARIES & WAGES	0
FRINGE BENEFITS	0
Other Expense & Cost	
Financial Services	0
Legal Services	0
Health Services	628
*Cost Allocation	0
Education Prog	82
Departmental Totals	
Total Expenditures	710
Deductions	
Total Deductions	0
Functional Cost	710
Allocation Step 1	
1st Allocation	710
Allocation Step 2	
Inbound- All Others	25
2nd Allocation	25
Total For 0040 Professional	
Total Allocated	735

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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	833	1.8437	1,360		1,360		1,360
Professional Services	881	1.9499	1,438		1,438		1,438
Prosecuting Attorney	1,200	2.6560	1,959		1,959	72	2,031
Treasurer	1,265	2.7998	2,065		2,065	76	2,141
Computer Operations	620	1.3723	1,012		1,012	37	1,049
Accounting	1,184	2.6206	1,933		1,933	71	2,004
Utilities	619	1.3700	1,011		1,011	37	1,048
Building & Grounds	1,821	4.0305	2,973		2,973	110	3,083
Insurance	600	1.3280	980		980	36	1,016
Bd of Comm	257	0.5688	420		420	15	435
Circuit Court	1,448	3.2049	2,364		2,364	87	2,451
District Court	757	1.6755	1,236		1,236	46	1,282
Jury Board	48	0.1062	78		78	3	81
Indigent Counsel	1,334	2.9526	2,178		2,178	80	2,258
Probate Court	354	0.7835	578		578	21	599
Adult Probation	63	0.1394	103		103	4	107
Elections	148	0.3276	242		242	9	251
County Clerk	500	1.1067	816		816	30	846
Equalization	226	0.5002	369		369	14	383
Reg of Deeds	401	0.8875	655		655	24	679
Drain Comm	305	0.6751	498		498	18	516
Sheriff Admin	1,014	2.2443	1,655		1,655	61	1,716
Crim Just Trng	4	0.0089	7		7		7
Marine Safety	5	0.0111	8		8		8
Jail	670	1.4829	1,094		1,094	40	1,134
Medical Examiner	384	0.8499	627		627	23	650
MSU Extension	244	0.5401	398		398	15	413
Planning	12	0.0266	20		20	1	21
LDC Development	2	0.0044	3		3		3
Road Comm	221	0.4891	361		361	13	374

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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
Parks & Rec	475	1.0513	775		775	29	804
Polly Ann Trail	22	0.0487	36		36	1	37
911 Fund	781	1.7286	1,275		1,275	47	1,322
Friend of Court	621	1.3745	1,014		1,014	37	1,051
Marriage Counsel	14	0.0310	23		23	1	24
Health Dept	1,570	3.4749	2,563		2,563	95	2,658
Mental Health	8,353	18.4878	13,637		13,637	509	14,146
Pers. Care-Aide	842	1.8636	1,375		1,375	51	1,426
Animal Control	518	1.1465	846		846	31	877
County Surveyor	183	0.4050	299		299	11	310
ROD Automation	68	0.1505	111		111	4	115
Budget Stabilization	19	0.0421	31		31	1	32
Rental Property	69	0.1527	113		113	4	117
Emerg Management	290	0.6419	473		473	17	490
Community Grants	1,133	2.5077	1,850		1,850	68	1,918
T.N.U.	137	0.3032	224		224	8	232
Police Services	2,432	5.3828	3,970		3,970	147	4,117
Law Enforc Prog	237	0.5246	387		387	14	401
Law Enforc Grant	296	0.6551	483		483	18	501
Law Enforc Other	113	0.2501	184		184	7	191
Law Library	37	0.0819	60		60	2	62
Comm Development	458	1.0137	748		748	28	776
Senior Millage	52	0.1151	85		85	3	88
Local Reserve Fund	20	0.0443	33		33	1	34
F.I.A.	40	0.0885	65		65	2	67
MCF Operations	326	0.7215	532		532	20	552
Child Care	1,000	2.2133	1,633		1,633	60	1,693
Veterans Trust	75	0.1660	122		122	5	127
Soldiers Relief	396	0.8765	646		646	24	670
Comm Collaborat	1,237	2.7379	2,019		2,019	75	2,094

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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
Debt Serv Funds	77	0.1704	126		126	5	131
Cap Proj Funds	386	0.8543	630		630	23	653
Deliquent Tax	78	0.1726	127		127	5	132
Foreclosure	395	0.8743	645		645	24	669
Revolving Drain	39	0.0863	64		64	2	66
Drain Equipment	222	0.4914	362		362	13	375
CMH Equipment	54	0.1195	88		88	3	91
Equip Aquisition	1,025	2.2687	1,673		1,673	62	1,735
Unempl Insurance	27	0.0598	44		44	2	46
Workers Comp Ins	47	0.1040	77		77	3	80
Health Insurance	3,338	7.3881	5,450		5,450	201	5,651
Retirement Sys	62	0.1372	101		101	4	105
Health Care Save	24	0.0531	39		39	1	40
Special Assess	171	0.3785	279		279	10	289
All Others	2	0.0044	3		3		3
SubTotal	45,181	100.0000	73,761		73,761	2,621	76,382
TOTAL	45,181	100.0000	73,761		73,761	2,621	76,382

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, 2013
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	8	8.0000	936		936		936
Administrative	6	6.0000	702		702		702
Professional Services	7	7.0000	819		819		819
Prosecuting Attorney	7	7.0000	819		819	37	856
Treasurer	10	10.0000	1,170		1,170	53	1,223
Computer Operations	13	13.0000	1,521		1,521	68	1,589
Accounting	19	19.0000	2,222		2,222	100	2,322
Utilities	4	4.0000	468		468	21	489
Building & Grounds	16	16.0000	1,872		1,872	84	1,956
Insurance	10	10.0000	1,170		1,170	53	1,223
SubTotal	100	100.0000	11,699		11,699	416	12,115
TOTAL	100	100.0000	11,699		11,699	416	12,115

Allocation Basis: Percentage 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, 2013
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	8	3.2653	2,156		2,156	77	2,233
Treasurer	3	1.2245	809		809	29	838
Computer Operations	1	0.4082	270		270	10	280
Accounting	2	0.8163	539		539	19	558
Building & Grounds	2	0.8163	539		539	19	558
District Court	12	4.8980	3,235		3,235	115	3,350
County Clerk	6	2.4490	1,617		1,617	57	1,674
Equalization	1	0.4082	270		270	10	280
Reg of Deeds	3	1.2245	809		809	29	838
Drain Comm	4	1.6327	1,078		1,078	38	1,116
Sheriff Admin	27	11.0204	7,278		7,278	259	7,537
Jail	29	11.8367	7,817		7,817	278	8,095
MSU Extension	2	0.8163	539		539	19	558
911 Fund	16	6.5306	4,313		4,313	153	4,466
Friend of Court	14	5.7143	3,774		3,774	134	3,908
Health Dept	22	8.9796	5,930		5,930	211	6,141
Mental Health	61	24.8979	16,442		16,442	584	17,026
Pers. Care-Aide	9	3.6735	2,426		2,426	86	2,512
Animal Control	2	0.8163	539		539	19	558
Police Services	16	6.5306	4,313		4,313	153	4,466
Law Enforc Grant	2	0.8163	539		539	19	558
Soldiers Relief	2	0.8163	539		539	19	558
Foreclosure	1	0.4082	270		270	10	280
SubTotal	245	100.0000	66,041		66,041	2,347	68,388
TOTAL	245	100.0000	66,041		66,041	2,347	68,388

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, 2013
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	628	88.4507	628		628		628
Accounting	82	11.5493	82		82	25	107
SubTotal	710	100.0000	710		710	25	735
TOTAL	710	100.0000	710		710	25	735

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, 2013
Schedule .5 - Allocation Summary
For Department Professional Services

Receiving Department	Total	Accounting Serv	Consulting Serv	Labor Relations	Specific Serv
Building Use Charge	936	0	936	0	0
Administrative	2,690	1,360	702	0	628
Professional Services	2,257	1,438	819	0	0
Prosecuting Attorney	5,120	2,031	856	2,233	0
Treasurer	4,202	2,141	1,223	838	0
Computer Operations	2,918	1,049	1,589	280	0
Accounting	4,991	2,004	2,322	558	107
Utilities	1,537	1,048	489	0	0
Building & Grounds	5,597	3,083	1,956	558	0
Insurance	2,239	1,016	1,223	0	0
Bd of Comm	435	435	0	0	0
Circuit Court	2,451	2,451	0	0	0
District Court	4,632	1,282	0	3,350	0
Jury Board	81	81	0	0	0
Indigent Counsel	2,258	2,258	0	0	0
Probate Court	599	599	0	0	0
Adult Probation	107	107	0	0	0
Elections	251	251	0	0	0
County Clerk	2,520	846	0	1,674	0
Equalization	663	383	0	280	0
Reg of Deeds	1,517	679	0	838	0
Drain Comm	1,632	516	0	1,116	0
Sheriff Admin	9,253	1,716	0	7,537	0
Crim Just Trng	7	7	0	0	0
Marine Safety	8	8	0	0	0
Jail	9,229	1,134	0	8,095	0
Medical Examiner	650	650	0	0	0
MSU Extension	971	413	0	558	0
Planning	21	21	0	0	0
LDC Development	3	3	0	0	0
Road Comm	374	374	0	0	0
Parks & Rec	804	804	0	0	0
Polly Ann Trail	37	37	0	0	0



Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Schedule .5 - Allocation Summary
For Department Professional Services

Receiving Department	Total	Accounting Serv	Consulting Serv	Labor Relations	Specific Serv
911 Fund	5,788	1,322	0	4,466	0
Friend of Court	4,959	1,051	0	3,908	0
Marriage Counsel	24	24	0	0	0
Health Dept	8,799	2,658	0	6,141	0
Mental Health	31,172	14,146	0	17,026	0
Pers. Care-Aide	3,938	1,426	0	2,512	0
Animal Control	1,435	877	0	558	0
County Surveyor	310	310	0	0	0
ROD Automation	115	115	0	0	0
Budget Stablization	32	32	0	0	0
Rental Property	117	117	0	0	0
Emerg Management	490	490	0	0	0
Community Grants	1,918	1,918	0	0	0
T.N.U.	232	232	0	0	0
Police Services	8,583	4,117	0	4,466	0
Law Enforc Prog	401	401	0	0	0
Law Enforc Grant	1,059	501	0	558	0
Law Enforc Other	191	191	0	0	0
Law Library	62	62	0	0	0
Comm Development	776	776	0	0	0
Senior Millage	88	88	0	0	0
Local Reserve Fund	34	34	0	0	0
F.I.A.	67	67	0	0	0
MCF Operations	552	552	0	0	0
Child Care	1,693	1,693	0	0	0
Veterans Trust	127	127	0	0	0
Soldiers Relief	1,228	670	0	558	0
Comm Collaborat	2,094	2,094	0	0	0
Debt Serv Funds	131	131	0	0	0
Cap Proj Funds	653	653	0	0	0
Deliquent Tax	132	132	0	0	0
Foreclosure	949	669	0	280	0
Revolving Drain	66	66	0	0	0

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Schedule .5 - Allocation Summary
For Department Professional Services

Receiving Department	Total	Accounting Serv	Consulting Serv	Labor Relations	Specific Serv
Drain Equipment	375	375	0	0	0
CMH Equipment	91	91	0	0	0
Equip Aquisition	1,735	1,735	0	0	0
Unempl Insurance	46	46	0	0	0
Workers Comp Ins	80	80	0	0	0
Health Insurance	5,651	5,651	0	0	0
Retirement Sys	105	105	0	0	0
Health Care Save	40	40	0	0	0
Special Assess	289	289	0	0	0
All Others	3	3	0	0	0
Direct Billed	0	0	0	0	0
Total	157,620	76,382	12,115	68,388	735

**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, 2013**

	Total	PA-Misc	PA-DP
Final Costs 2013	\$ 106,482	\$ 84,768	\$ 21,714
Fixed Costs 2013	91,424	80,769	10,655
Roll forward Difference	15,058	3,999	11,059
Proposed Costs for 2015	\$ 121,540	\$ 88,767	\$ 32,773

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Schedule .2 - Costs To Be Allocated
For Department Prosecuting Attorney

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,122,747			1,122,747
Cost Allocation	(89,152)			
Total Deductions:	(89,152)			(89,152)
Building Use Charge	8,163	40	8,203	
Administrative	7,879	920	8,799	
Professional Services	4,934	186	5,120	
Prosecuting Attorney		1,344	1,344	
Treasurer		592	592	
Computer Operations		21,714	21,714	
Accounting		13,407	13,407	
Utilities		13,560	13,560	
Building & Grounds		28,695	28,695	
Insurance		5,048	5,048	
Total Allocated Additions:	20,976	85,506	106,482	106,482
Total To Be Allocated:	1,054,571	85,506		1,140,077

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Schedule .3 - Costs Allocated By Activity
For Department Prosecuting Attorney

	Total	General & Admin	Civil Counsel	Other Services
Wages & Benefits				
SALARIES & WAGES	699,016	9,122	21,889	668,005
FRINGE BENEFITS	253,820	3,300	7,945	242,575
Other Expense & Cost				
Termination Pay	18,450	0	0	18,450
Supplies IV-D	3,701	0	0	3,701
Supplies Other	16,022	208	501	15,313
Witness Fees	113	0	0	113
Subscriptions	400	5	13	382
Stenograph	302	0	0	302
Consulting	6,449	0	0	6,449
Parentage Testing	3,437	0	0	3,437
Subpoenas	510	0	0	510
Process Serv IV-D	453	0	0	453
Telephone	6,650	86	208	6,356
Extraditions	(4,688)	0	0	(4,688)
Mileage	1,368	0	0	1,368
Equipment Maint	641	8	20	613
*Cost Allocation	89,152	89,152	0	0
Equipment Rent	3,161	41	99	3,021
Vehicle Cost Alloc.	3,756	0	0	3,756
Tech License	3,943	0	0	3,943
Training	2,801	36	88	2,677
Memberships	2,280	30	71	2,179
Books	11,010	143	345	10,522
Departmental Totals				
Total Expenditures	1,122,747	102,131	31,179	989,437
Deductions				
Total Deductions	(89,152)	(89,152)	0	0

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Schedule .3 - Costs Allocated By Activity
For Department Prosecuting Attorney

	Total	General & Admin	Civil Counsel	Other Services
Functional Cost	1,033,595	12,979	31,179	989,437
Allocation Step 1				
Inbound- 0040 Professional Services:	819	0	819	0
Inbound- All Others	20,157	263	631	19,263
Reallocate Admin Costs		(13,242)	415	12,827
Unallocated Costs	(1,021,527)	0	0	(1,021,527)
1st Allocation	33,044	0	33,044	0
Allocation Step 2				
Inbound- 0040 Professional Services:	37	0	37	0
Inbound- All Others	85,469	1,115	2,676	81,678
Reallocate Admin Costs		(1,115)	35	1,080
Unallocated Costs	(82,758)	0	0	(82,758)
2nd Allocation	2,748	0	2,748	0
Total For 0050 Prosecuting				
Total Allocated	35,792	0	35,792	0

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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	2.40	0.6924	229		229		229
Prosecuting Attorney	14.10	4.0681	1,344		1,344		1,344
Treasurer	5.10	1.4714	486		486	42	528
Computer Operations	1.00	0.2885	95		95	8	103
Accounting	3.90	1.1252	372		372	32	404
Building & Grounds	4.80	1.3849	458		458	40	498
Bd of Comm	7.00	2.0196	667		667	58	725
Circuit Court	13.50	3.8950	1,287		1,287	112	1,399
District Court	19.60	5.6549	1,869		1,869	163	2,032
Probate Court	3.70	1.0675	353		353	31	384
County Clerk	8.00	2.3081	763		763	67	830
Equalization	1.00	0.2885	95		95	8	103
Reg of Deeds	4.00	1.1541	381		381	33	414
Drain Comm	5.00	1.4426	477		477	42	519
Sheriff Admin	30.00	8.6555	2,860		2,860	250	3,110
Jail	29.90	8.6267	2,851		2,851	249	3,100
MSU Extension	2.00	0.5770	191		191	17	208
Parks & Rec	2.70	0.7790	257		257	22	279
911 Fund	18.60	5.3664	1,773		1,773	155	1,928
Friend of Court	18.20	5.2510	1,735		1,735	152	1,887
Health Dept	33.40	9.6365	3,184		3,184	278	3,462
Mental Health	68.60	19.7925	6,542		6,542	571	7,113
Pers. Care-Aide	14.40	4.1546	1,373		1,373	120	1,493
Animal Control	2.90	0.8367	276		276	24	300
County Surveyor	1.00	0.2885	95		95	8	103
Emerg Management	1.00	0.2885	95		95	8	103
Community Grants	3.20	0.9233	305		305	27	332
Police Services	15.90	4.5874	1,516		1,516	132	1,648
Law Enforc Prog	0.20	0.0577	19		19	2	21
Law Enforc Grant	2.00	0.5770	191		191	17	208

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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
Comm Development	1.20	0.3462	114		114	10	124
Child Care	2.50	0.7213	238		238	21	259
Soldiers Relief	2.00	0.5770	191		191	17	208
Comm Collaborat	2.50	0.7213	238		238	21	259
Foreclosure	1.30	0.3751	124		124	11	135
SubTotal	346.60	100.0000	33,044		33,044	2,748	35,792
TOTAL	346.60	100.0000	33,044		33,044	2,748	35,792

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, 2013
Schedule .5 - Allocation Summary
For Department Prosecuting Attorney

Receiving Department	Total	Civil Counsel
Administrative	229	229
Prosecuting Attorney	1,344	1,344
Treasurer	528	528
Computer Operations	103	103
Accounting	404	404
Building & Grounds	498	498
Bd of Comm	725	725
Circuit Court	1,399	1,399
District Court	2,032	2,032
Probate Court	384	384
County Clerk	830	830
Equalization	103	103
Reg of Deeds	414	414
Drain Comm	519	519
Sheriff Admin	3,110	3,110
Jail	3,100	3,100
MSU Extension	208	208
Parks & Rec	279	279
911 Fund	1,928	1,928
Friend of Court	1,887	1,887
Health Dept	3,462	3,462
Mental Health	7,113	7,113
Pers. Care-Aide	1,493	1,493
Animal Control	300	300
County Surveyor	103	103
Emerg Management	103	103
Community Grants	332	332
Police Services	1,648	1,648
Law Enforc Prog	21	21
Law Enforc Grant	208	208
Comm Development	124	124
Child Care	259	259
Soldiers Relief	208	208



Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Schedule .5 - Allocation Summary
For Department Prosecuting Attorney

Receiving Department	Total	Civil Counsel
Comm Collaborat	259	259
Foreclosure	135	135
Direct Billed	0	0
Total	<u>35,792</u>	<u>35,792</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, 2013
Schedule .2 - Costs To Be Allocated
For Department Treasurer

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	361,700			361,700
Cost Allocation	(44,510)			
Total Deductions:	(44,510)			(44,510)
Building Use Charge	3,928	4	3,932	
Administrative	2,850	333	3,183	
Professional Services	4,044	158	4,202	
Prosecuting Attorney	486	42	528	
Treasurer		6,646	6,646	
Computer Operations		11,918	11,918	
Accounting		6,602	6,602	
Utilities		6,396	6,396	
Building & Grounds		12,869	12,869	
Insurance		1,620	1,620	
Total Allocated Additions:	11,308	46,588	57,896	57,896
Total To Be Allocated:	328,498	46,588		375,086

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Schedule .3 - Costs Allocated By Activity
For Department Treasurer

	Total	General & Admin	Cash Accounting	Accts Payable	General Gov't
Wages & Benefits					
SALARIES & WAGES	213,453	0	88,694	14,754	110,005
FRINGE BENEFITS	89,364	0	37,131	6,175	46,058
Other Expense & Cost					
Postage	4,999	0	0	0	4,999
Supplies	2,983	0	1,239	206	1,538
Telephone	1,621	0	674	112	835
Tech Licenses	4,455	0	0	0	4,455
Expendable Equip	239	0	99	17	123
Memberships	20	0	0	0	20
*Cost Allocation	44,510	44,510	0	0	0
Interest Exp	56	0	0	0	56
Departmental Totals					
Total Expenditures	361,700	44,510	127,837	21,264	168,089
Deductions					
Total Deductions	(44,510)	(44,510)	0	0	0
Functional Cost					
Functional Cost	317,190	0	127,837	21,264	168,089
Allocation Step 1					
Inbound- 0040 Professional Services:	1,170	0	1,003	167	0
Inbound- All Others	10,138	0	4,213	701	5,224
Unallocated Costs	(173,313)	0	0	0	(173,313)
1st Allocation	155,185	0	133,053	22,132	0
Allocation Step 2					
Inbound- 0040 Professional Services:	53	0	45	8	0
Inbound- 0100 Building & Grounds: County	12,446	0	4,194	698	7,554
Inbound- All Others	34,089	0	14,165	2,356	17,568
Unallocated Costs	(25,122)	0	0	0	(25,122)
2nd Allocation	21,466	0	18,404	3,062	0

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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	176,651	0	151,457	25,194	0

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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
Prosecuting Attorney	32	0.0756	101		101		101
Treasurer	2,085	4.9237	6,551		6,551		6,551
Accounting	19	0.0449	60		60	9	69
Circuit Court	474	1.1194	1,489		1,489	217	1,706
Indigent Counsel	717	1.6932	2,253		2,253	328	2,581
Probate Court	278	0.6565	873		873	127	1,000
Elections	25	0.0590	79		79	11	90
County Clerk	13,028	30.7654	40,934		40,934	5,965	46,899
Reg of Deeds	1,255	2.9637	3,943		3,943	574	4,517
Drain Comm	3	0.0071	9		9	1	10
Sheriff Admin	118	0.2787	371		371	54	425
Jail	60	0.1417	189		189	27	216
Medical Examiner	29	0.0685	91		91	13	104
Road Comm	100	0.2362	314		314	46	360
Parks & Rec	125	0.2952	393		393	57	450
911 Fund	202	0.4770	635		635	92	727
Friend of Court	1,639	3.8705	5,150		5,150	750	5,900
Marriage Counsel	540	1.2752	1,697		1,697	247	1,944
Health Dept	357	0.8431	1,122		1,122	163	1,285
Mental Health	224	0.5290	704		704	102	806
Pers. Care-Aide	72	0.1700	226		226	33	259
Animal Control	261	0.6164	820		820	119	939
ROD Automation	249	0.5880	782		782	114	896
Rental Property	47	0.1110	148		148	22	170
Emerg Management	14	0.0331	44		44	6	50
Community Grants	1,777	4.1964	5,583		5,583	813	6,396
T.N.U.	17	0.0401	53		53	8	61
Police Services	92	0.2173	289		289	42	331
Law Enforc Prog	9	0.0213	28		28	4	32
Law Enforc Grant	15	0.0354	47		47	7	54

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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 Other	55	0.1299	173		173	25	198
Comm Development	42	0.0992	132		132	19	151
Senior Millage	202	0.4770	635		635	92	727
F.I.A.	21	0.0496	66		66	10	76
MCF Operations	368	0.8690	1,156		1,156	168	1,324
Child Care	425	1.0036	1,335		1,335	194	1,529
Soldiers Relief	191	0.4510	600		600	87	687
Comm Collaborat	11	0.0260	35		35	5	40
Debt Serv Funds	259	0.6116	814		814	118	932
Cap Proj Funds	16	0.0378	50		50	7	57
Deliquent Tax	11,763	27.7783	36,960		36,960	5,381	42,341
Foreclosure	4,879	11.5217	15,330		15,330	2,232	17,562
Drain Equipment	1	0.0024	3		3		3
Equip Aquisition	4	0.0094	13		13	2	15
Health Insurance	129	0.3046	405		405	59	464
Special Assess	117	0.2763	368		368	54	422
SubTotal	42,346	100.0000	133,053		133,053	18,404	151,457
TOTAL	42,346	100.0000	133,053		133,053	18,404	151,457

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, 2013
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	57	0.4274	95		95		95
Professional Services	35	0.2625	58		58		58
Prosecuting Attorney	296	2.2197	491		491		491
Treasurer	57	0.4274	95		95		95
Computer Operations	65	0.4874	108		108	15	123
Accounting	53	0.3975	88		88	13	101
Utilities	276	2.0697	458		458	66	524
Building & Grounds	846	6.3442	1,404		1,404	201	1,605
Insurance	7	0.0525	12		12	2	14
Bd of Comm	70	0.5249	116		116	17	133
Circuit Court	769	5.7668	1,276		1,276	183	1,459
District Court	254	1.9048	422		422	60	482
Jury Board	31	0.2325	51		51	7	58
Indigent Counsel	1,291	9.6813	2,143		2,143	307	2,450
Probate Court	89	0.6674	148		148	21	169
Adult Probation	43	0.3225	71		71	10	81
Elections	87	0.6524	144		144	21	165
County Clerk	178	1.3348	295		295	42	337
Equalization	8	0.0600	13		13	2	15
Reg of Deeds	45	0.3375	75		75	11	86
Drain Comm	53	0.3975	88		88	13	101
Sheriff Admin	428	3.2096	710		710	102	812
Crim Just Trng	2	0.0150	3		3		3
Marine Safety	1	0.0075	2		2		2
Jail	290	2.1747	481		481	69	550
Medical Examiner	115	0.8624	191		191	27	218
MSU Extension	21	0.1575	35		35	5	40
LDC Development	2	0.0150	3		3		3
Parks & Rec	314	2.3547	521		521	75	596
Polly Ann Trail	2	0.0150	3		3		3

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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
911 Fund	330	2.4747	548		548	78	626
Friend of Court	285	2.1372	473		473	68	541
Marriage Counsel	1	0.0075	2		2		2
Health Dept	528	3.9595	876		876	125	1,001
Mental Health	3,143	23.5695	5,216		5,216	748	5,964
Pers. Care-Aide	398	2.9846	661		661	95	756
Animal Control	185	1.3873	307		307	44	351
County Surveyor	12	0.0900	20		20	3	23
ROD Automation	50	0.3750	83		83	12	95
Rental Property	55	0.4124	91		91	13	104
Emerg Management	38	0.2850	63		63	9	72
Community Grants	97	0.7274	161		161	23	184
T.N.U.	77	0.5774	128		128	18	146
Police Services	1	0.0075	2		2		2
Law Enforc Prog	40	0.3000	66		66	10	76
Law Enforc Grant	27	0.2025	45		45	6	51
Law Enforc Other	73	0.5474	121		121	17	138
Law Library	17	0.1275	28		28	4	32
Comm Development	51	0.3825	85		85	12	97
Senior Millage	30	0.2250	50		50	7	57
F.I.A.	11	0.0825	18		18	3	21
MCF Operations	4	0.0300	7		7	1	8
Child Care	342	2.5647	568		568	81	649
Veterans Trust	90	0.6749	149		149	21	170
Soldiers Relief	60	0.4499	100		100	14	114
Comm Collaborat	56	0.4199	93		93	13	106
Debt Serv Funds	9	0.0675	15		15	2	17
Cap Proj Funds	35	0.2625	58		58	8	66
Deliquent Tax	37	0.2775	61		61	9	70
Foreclosure	77	0.5774	128		128	18	146

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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	31	0.2325	51		51	7	58
Drain Equipment	189	1.4173	314		314	45	359
CMH Equipment	3	0.0225	5		5	1	6
Equip Aquisition	866	6.4942	1,437		1,437	206	1,643
Unempl Insurance	1	0.0075	2		2		2
Workers Comp Ins	19	0.1425	32		32	5	37
Health Insurance	176	1.3198	292		292	42	334
Special Assess	106	0.7949	176		176	25	201
SubTotal	13,335	100.0000	22,132		22,132	3,062	25,194
TOTAL	13,335	100.0000	22,132		22,132	3,062	25,194

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, 2013
Schedule .5 - Allocation Summary
For Department Treasurer

Receiving Department	Total	Cash Accounting	Accts Payable
Administrative	95	0	95
Professional Services	58	0	58
Prosecuting Attorney	592	101	491
Treasurer	6,646	6,551	95
Computer Operations	123	0	123
Accounting	170	69	101
Utilities	524	0	524
Building & Grounds	1,605	0	1,605
Insurance	14	0	14
Bd of Comm	133	0	133
Circuit Court	3,165	1,706	1,459
District Court	482	0	482
Jury Board	58	0	58
Indigent Counsel	5,031	2,581	2,450
Probate Court	1,169	1,000	169
Adult Probation	81	0	81
Elections	255	90	165
County Clerk	47,236	46,899	337
Equalization	15	0	15
Reg of Deeds	4,603	4,517	86
Drain Comm	111	10	101
Sheriff Admin	1,237	425	812
Crim Just Trng	3	0	3
Marine Safety	2	0	2
Jail	766	216	550
Medical Examiner	322	104	218
MSU Extension	40	0	40
LDC Development	3	0	3
Road Comm	360	360	0
Parks & Rec	1,046	450	596
Polly Ann Trail	3	0	3
911 Fund	1,353	727	626
Friend of Court	6,441	5,900	541



Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Schedule .5 - Allocation Summary
For Department Treasurer

Receiving Department	Total	Cash Accounting	Accts Payable
Marriage Counsel	1,946	1,944	2
Health Dept	2,286	1,285	1,001
Mental Health	6,770	806	5,964
Pers. Care-Aide	1,015	259	756
Animal Control	1,290	939	351
County Surveyor	23	0	23
ROD Automation	991	896	95
Rental Property	274	170	104
Emerg Management	122	50	72
Community Grants	6,580	6,396	184
T.N.U.	207	61	146
Police Services	333	331	2
Law Enforc Prog	108	32	76
Law Enforc Grant	105	54	51
Law Enforc Other	336	198	138
Law Library	32	0	32
Comm Development	248	151	97
Senior Millage	784	727	57
F.I.A.	97	76	21
MCF Operations	1,332	1,324	8
Child Care	2,178	1,529	649
Veterans Trust	170	0	170
Soldiers Relief	801	687	114
Comm Collaborat	146	40	106
Debt Serv Funds	949	932	17
Cap Proj Funds	123	57	66
Delinquent Tax	42,411	42,341	70
Foreclosure	17,708	17,562	146
Revolving Drain	58	0	58
Drain Equipment	362	3	359
CMH Equipment	6	0	6
Equip Aquisition	1,658	15	1,643
Unempl Insurance	2	0	2



Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Schedule .5 - Allocation Summary
For Department Treasurer

Receiving Department	Total	Cash Accounting	Accts Payable
Workers Comp Ins	37	0	37
Health Insurance	798	464	334
Special Assess	623	422	201
Direct Billed	0	0	0
Total	176,651	151,457	25,194

**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.

Direct 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, 2013
Schedule .2 - Costs To Be Allocated
For Department Computer Operations

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	206,782			206,782
Cost Allocation	(9,400)			
Total Deductions:	(9,400)			(9,400)
Building Use Charge	770	1	771	
Administrative	559	65	624	
Professional Services	2,803	115	2,918	
Prosecuting Attorney	95	8	103	
Treasurer	108	15	123	
Computer Operations		1,084	1,084	
Accounting		2,921	2,921	
Utilities		1,254	1,254	
Building & Grounds		2,525	2,525	
Insurance		312	312	
Total Allocated Additions:	4,335	8,300	12,635	12,635
Expendable Equip	82,811			
Equipment Use	18,847			
Misc Reimb	(37)			
Total Departmental Cost Adjustments:	101,621			101,621
Total To Be Allocated:	303,338	8,300		311,638

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Schedule .3 - Costs Allocated By Activity
For Department Computer Operations

	Total	General & Admin	Network Support	Desktop Support	Specific Serv
Wages & Benefits					
SALARIES & WAGES	40,667	0	24,400	0	0
FRINGE BENEFITS	17,968	0	10,781	0	0
Other Expense & Cost					
Supplies	3,211	0	1,927	0	0
Contract Services	105,525	0	45,908	46,587	13,030
Operating Expense	178	0	107	0	0
Technology License	22,065	0	16,665	0	5,400
Equipment Maint	7,768	0	7,768	0	0
*Cost Allocation	9,400	9,400	0	0	0
Departmental Totals					
Total Expenditures	206,782	9,400	107,556	46,587	18,430
Deductions					
Total Deductions	(9,400)	(9,400)	0	0	0
Cost Adjustments					
Expendable Equip	82,811	0	35,624	40,743	6,444
Equipment Use	18,847	0	18,847	0	0
Misc Reimb	(37)	0	(37)	0	0
Functional Cost	299,003	0	161,990	87,330	24,874
Allocation Step 1					
Inbound- All Others	4,335	0	2,601	0	0
1st Allocation	303,338	0	164,591	87,330	24,874
Allocation Step 2					
Inbound- All Others	8,300	0	4,980	0	0
2nd Allocation	8,300	0	4,980	0	0

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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	311,638	0	169,571	87,330	24,874

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Schedule .3 - Costs Allocated By Activity
For Department Computer Operations

General Acctng	
Wages & Benefits	
SALARIES & WAGES	16,267
FRINGE BENEFITS	7,187
Other Expense & Cost	
Supplies	1,284
Contract Services	0
Operating Expense	71
Technology License	0
Equipment Maint	0
*Cost Allocation	0
Departmental Totals	
Total Expenditures	24,809
Deductions	
Total Deductions	0
Cost Adjustments	
Expendable Equip	0
Equipment Use	0
Misc Reimb	0
Functional Cost	24,809
Allocation Step 1	
Inbound- All Others	1,734
1st Allocation	26,543
Allocation Step 2	
Inbound- All Others	3,320
2nd Allocation	3,320

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Schedule .3 - Costs Allocated By Activity
For Department Computer Operations

General Acctng	
Total For 0070 Computer	-
Total Allocated	29,863

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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	0.6849	1,127		1,127		1,127
Prosecuting Attorney	21	7.1918	11,837		11,837		11,837
Treasurer	11	3.7671	6,200		6,200		6,200
Computer Operations	1	0.3425	564		564		564
Accounting	4	1.3699	2,255		2,255	78	2,333
Building & Grounds	2	0.6849	1,127		1,127	39	1,166
Bd of Comm	5	1.7123	2,818		2,818	97	2,915
Circuit Court	23	7.8767	12,964		12,964	446	13,410
District Court	27	9.2466	15,219		15,219	523	15,742
Probate Court	4	1.3699	2,255		2,255	78	2,333
County Clerk	8	2.7397	4,509		4,509	155	4,664
Equalization	2	0.6849	1,127		1,127	39	1,166
Reg of Deeds	17	5.8219	9,582		9,582	329	9,911
Drain Comm	3	1.0274	1,691		1,691	58	1,749
Sheriff Admin	22	7.5342	12,401		12,401	426	12,827
Jail	5	1.7123	2,818		2,818	97	2,915
MSU Extension	9	3.0822	5,073		5,073	174	5,247
Parks & Rec	1	0.3425	564		564	19	583
911 Fund	20	6.8493	11,273		11,273	388	11,661
FOC DP	25	8.5616	14,092		14,092	484	14,576
Health Dept	57	19.5206	32,130		32,130	1,105	33,235
Pers. Care-Aide	6	2.0548	3,382		3,382	116	3,498
Animal Control	3	1.0274	1,691		1,691	58	1,749
Emerg Management	1	0.3425	564		564	19	583
Community Grants	5	1.7123	2,818		2,818	97	2,915
Child Care	3	1.0274	1,691		1,691	58	1,749
Soldiers Relief	4	1.3699	2,255		2,255	78	2,333
Foreclosure	1	0.3425	564		564	19	583
SubTotal	292	100.0000	164,591		164,591	4,980	169,571
TOTAL	292	100.0000	164,591		164,591	4,980	169,571

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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, 2013
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	1.1905	1,040		1,040		1,040
Prosecuting Attorney	19	11.3095	9,877		9,877		9,877
Treasurer	11	6.5476	5,718		5,718		5,718
Computer Operations	1	0.5952	520		520		520
Accounting	4	2.3810	2,079		2,079		2,079
Building & Grounds	2	1.1905	1,040		1,040		1,040
Bd of Comm	5	2.9762	2,599		2,599		2,599
Circuit Court	23	13.6905	11,956		11,956		11,956
District Court	27	16.0714	14,036		14,036		14,036
Probate Court	4	2.3810	2,079		2,079		2,079
County Clerk	8	4.7619	4,159		4,159		4,159
Equalization	2	1.1905	1,040		1,040		1,040
Reg of Deeds	10	5.9524	5,198		5,198		5,198
Drain Comm	3	1.7857	1,559		1,559		1,559
MSU Extension	9	5.3571	4,678		4,678		4,678
Parks & Rec	1	0.5952	520		520		520
911 Fund	20	11.9048	10,396		10,396		10,396
Animal Control	3	1.7857	1,559		1,559		1,559
Emerg Management	1	0.5952	520		520		520
Community Grants	5	2.9762	2,599		2,599		2,599
Child Care	3	1.7857	1,559		1,559		1,559
Soldiers Relief	4	2.3810	2,079		2,079		2,079
Foreclosure	1	0.5952	520		520		520
SubTotal	168	100.0000	87,330		87,330		87,330
TOTAL	168	100.0000	87,330		87,330		87,330

Allocation Basis: Number of assigned PC's by department

Allocation Source: PC Inventory Summary

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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
Accounting	5,400.00	21.7094	5,400		5,400		5,400
Sheriff Admin	16,614.00	66.7926	16,614		16,614		16,614
FOC DP	2,860.00	11.4980	2,860		2,860		2,860
SubTotal	24,874.00	100.0000	24,874		24,874		24,874
TOTAL	24,874.00	100.0000	24,874		24,874		24,874

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, 2013
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	26,543		26,543	3,320	29,863
SubTotal	100	100.0000	26,543		26,543	3,320	29,863
TOTAL	100	100.0000	26,543		26,543	3,320	29,863

Allocation Basis: Direct allocation to Accounting

Allocation Source: Employee time summary

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Schedule .5 - Allocation Summary
For Department Computer Operations

Receiving Department	Total	Network Support	Desktop Support	Specific Serv	General Acctng
Administrative	2,167	1,127	1,040	0	0
Prosecuting Attorney	21,714	11,837	9,877	0	0
Treasurer	11,918	6,200	5,718	0	0
Computer Operations	1,084	564	520	0	0
Accounting	39,675	2,333	2,079	5,400	29,863
Building & Grounds	2,206	1,166	1,040	0	0
Bd of Comm	5,514	2,915	2,599	0	0
Circuit Court	25,366	13,410	11,956	0	0
District Court	29,778	15,742	14,036	0	0
Probate Court	4,412	2,333	2,079	0	0
County Clerk	8,823	4,664	4,159	0	0
Equalization	2,206	1,166	1,040	0	0
Reg of Deeds	15,109	9,911	5,198	0	0
Drain Comm	3,308	1,749	1,559	0	0
Sheriff Admin	29,441	12,827	0	16,614	0
Jail	2,915	2,915	0	0	0
MSU Extension	9,925	5,247	4,678	0	0
Parks & Rec	1,103	583	520	0	0
911 Fund	22,057	11,661	10,396	0	0
FOC DP	17,436	14,576	0	2,860	0
Health Dept	33,235	33,235	0	0	0
Pers. Care-Aide	3,498	3,498	0	0	0
Animal Control	3,308	1,749	1,559	0	0
Emerg Management	1,103	583	520	0	0
Community Grants	5,514	2,915	2,599	0	0
Child Care	3,308	1,749	1,559	0	0
Soldiers Relief	4,412	2,333	2,079	0	0
Foreclosure	1,103	583	520	0	0

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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	311,638	169,571	87,330	24,874	29,863

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, 2013
Schedule .2 - Costs To Be Allocated
For Department Accounting

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	302,098			302,098
Cost Allocation	(28,869)			
Total Deductions:	(28,869)			(28,869)
Building Use Charge	2,098	2	2,100	
Administrative	2,179	255	2,434	
Professional Services	4,776	215	4,991	
Prosecuting Attorney	372	32	404	
Treasurer	148	22	170	
Computer Operations	36,277	3,398	39,675	
Accounting		6,402	6,402	
Utilities		3,418	3,418	
Building & Grounds		7,073	7,073	
Insurance		1,265	1,265	
Total Allocated Additions:	45,850	22,082	67,932	67,932
Misc Reimb	(103)			
Term Payoff	83,664			
Total Departmental Cost Adjustments:	83,561			83,561
Total To Be Allocated:	402,640	22,082		424,722

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Schedule .3 - Costs Allocated By Activity
For Department Accounting

	Total	General & Admin	General Acctng	Accts Payable	Payroll
Wages & Benefits					
SALARIES & WAGES	191,422	0	79,738	55,842	55,842
FRINGE BENEFITS	74,455	0	31,017	21,719	21,719
Other Expense & Cost					
Postage	4,339	603	0	3,736	0
Supplies	1,947	0	811	568	568
Operating Expense	1,066	0	444	311	311
*Cost Allocation	28,869	28,869	0	0	0
Departmental Totals					
Total Expenditures	302,098	29,472	112,010	82,176	78,440
Deductions					
Total Deductions	(28,869)	(28,869)	0	0	0
Cost Adjustments					
Misc Reimb	(103)	0	0	0	(103)
Term Payoff	83,664	0	0	0	0
Functional Cost	356,790	603	112,010	82,176	78,337
Allocation Step 1					
Inbound- 0070 Computer Operations: General	26,543	0	26,543	0	0
Inbound- All Others	19,307	0	8,043	5,632	5,632
Reallocate Admin Costs		(603)	251	176	176
1st Allocation	402,640	0	146,847	87,984	84,145
Allocation Step 2					
Inbound- 0070 Computer Operations: General	3,320	0	3,320	0	0
Inbound- All Others	18,762	0	7,816	5,473	5,473
2nd Allocation	22,082	0	11,136	5,473	5,473

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Schedule .3 - Costs Allocated By Activity
For Department Accounting

	Total	General & Admin	General Acctng	Accts Payable	Payroll
Total For 0080 Accounting					
Total Allocated	424,722	0	157,983	93,457	89,618

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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	83,664
 Functional Cost	 83,664
Allocation Step 1	
Inbound- 0070 Computer Operations: General	0
Inbound- All Others	0
Reallocate Admin Costs	0
1st Allocation	83,664
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, 2013
Schedule .3 - Costs Allocated By Activity
For Department Accounting

	Term Payoff
Total For 0080 Accounting	
Total Allocated	83,664

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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	833	1.8437	2,707		2,707		2,707
Professional Services	881	1.9499	2,863		2,863		2,863
Prosecuting Attorney	1,200	2.6560	3,900		3,900		3,900
Treasurer	1,265	2.7998	4,111		4,111		4,111
Computer Operations	620	1.3723	2,015		2,015		2,015
Accounting	1,184	2.6206	3,848		3,848		3,848
Utilities	619	1.3700	2,012		2,012	176	2,188
Building & Grounds	1,821	4.0305	5,919		5,919	517	6,436
Insurance	600	1.3280	1,950		1,950	170	2,120
Bd of Comm	257	0.5688	835		835	73	908
Circuit Court	1,448	3.2049	4,706		4,706	411	5,117
District Court	757	1.6755	2,460		2,460	215	2,675
Jury Board	48	0.1062	156		156	14	170
Indigent Counsel	1,334	2.9526	4,336		4,336	379	4,715
Probate Court	354	0.7835	1,151		1,151	101	1,252
Adult Probation	63	0.1394	205		205	18	223
Elections	148	0.3276	481		481	42	523
County Clerk	500	1.1067	1,625		1,625	142	1,767
Equalization	226	0.5002	735		735	64	799
Reg of Deeds	401	0.8875	1,303		1,303	114	1,417
Drain Comm	305	0.6751	991		991	87	1,078
Sheriff Admin	1,014	2.2443	3,296		3,296	288	3,584
Crim Just Trng	4	0.0089	13		13	1	14
Marine Safety	5	0.0111	16		16	1	17
Jail	670	1.4829	2,178		2,178	190	2,368
Medical Examiner	384	0.8499	1,248		1,248	109	1,357
MSU Extension	244	0.5401	793		793	69	862
Planning	12	0.0266	39		39	3	42
LDC Development	2	0.0044	7		7	1	8
Road Comm	221	0.4891	718		718	63	781

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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
Parks & Rec	475	1.0513	1,544		1,544	135	1,679
Polly Ann Trail	22	0.0487	72		72	6	78
911 Fund	781	1.7286	2,538		2,538	222	2,760
Friend of Court	621	1.3745	2,018		2,018	176	2,194
Marriage Counsel	14	0.0310	46		46	4	50
Health Dept	1,570	3.4749	5,103		5,103	446	5,549
Mental Health	8,353	18.4878	27,147		27,147	2,375	29,522
Pers. Care-Aide	842	1.8636	2,737		2,737	239	2,976
Animal Control	518	1.1465	1,684		1,684	147	1,831
County Surveyor	183	0.4050	595		595	52	647
ROD Automation	68	0.1505	221		221	19	240
Budget Stabilization	19	0.0421	62		62	5	67
Rental Property	69	0.1527	224		224	20	244
Emerg Management	290	0.6419	943		943	82	1,025
Community Grants	1,133	2.5077	3,682		3,682	322	4,004
T.N.U.	137	0.3032	445		445	39	484
Police Services	2,432	5.3828	7,904		7,904	691	8,595
Law Enforc Prog	237	0.5246	770		770	67	837
Law Enforc Grant	296	0.6551	962		962	84	1,046
Law Enforc Other	113	0.2501	367		367	32	399
Law Library	37	0.0819	120		120	11	131
Comm Development	458	1.0137	1,489		1,489	130	1,619
Senior Millage	52	0.1151	169		169	15	184
Local Reserve Fund	20	0.0443	65		65	6	71
F.I.A.	40	0.0885	130		130	11	141
MCF Operations	326	0.7215	1,060		1,060	93	1,153
Child Care	1,000	2.2133	3,250		3,250	284	3,534
Veterans Trust	75	0.1660	244		244	21	265
Soldiers Relief	396	0.8765	1,287		1,287	113	1,400
Comm Collaborat	1,237	2.7379	4,020		4,020	351	4,371

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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
Debt Serv Funds	77	0.1704	250		250	22	272
Cap Proj Funds	386	0.8543	1,255		1,255	110	1,365
Delinquent Tax	78	0.1726	254		254	22	276
Foreclosure	395	0.8743	1,284		1,284	112	1,396
Revolving Drain	39	0.0863	127		127	11	138
Drain Equipment	222	0.4914	722		722	63	785
CMH Equipment	54	0.1195	176		176	15	191
Equip Aquisition	1,025	2.2687	3,331		3,331	291	3,622
Unempl Insurance	27	0.0598	88		88	8	96
Workers Comp Ins	47	0.1040	153		153	13	166
Health Insurance	3,338	7.3881	10,849		10,849	948	11,797
Retirement Sys	62	0.1372	202		202	18	220
Health Care Save	24	0.0531	78		78	7	85
Special Assess	171	0.3785	556		556	49	605
All Others	2	0.0044	7		7	1	8
SubTotal	45,181	100.0000	146,847		146,847	11,136	157,983
TOTAL	45,181	100.0000	146,847		146,847	11,136	157,983

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, 2013
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	57	0.4274	376		376		376
Professional Services	35	0.2625	231		231		231
Prosecuting Attorney	296	2.2197	1,953		1,953		1,953
Treasurer	57	0.4274	376		376		376
Computer Operations	65	0.4874	429		429		429
Accounting	53	0.3975	350		350		350
Utilities	276	2.0697	1,821		1,821	118	1,939
Building & Grounds	846	6.3442	5,582		5,582	363	5,945
Insurance	7	0.0525	46		46	3	49
Bd of Comm	70	0.5249	462		462	30	492
Circuit Court	769	5.7668	5,074		5,074	330	5,404
District Court	254	1.9048	1,676		1,676	109	1,785
Jury Board	31	0.2325	205		205	13	218
Indigent Counsel	1,291	9.6813	8,518		8,518	553	9,071
Probate Court	89	0.6674	587		587	38	625
Adult Probation	43	0.3225	284		284	18	302
Elections	87	0.6524	574		574	37	611
County Clerk	178	1.3348	1,174		1,174	76	1,250
Equalization	8	0.0600	53		53	3	56
Reg of Deeds	45	0.3375	297		297	19	316
Drain Comm	53	0.3975	350		350	23	373
Sheriff Admin	428	3.2096	2,824		2,824	183	3,007
Crim Just Trng	2	0.0150	13		13	1	14
Marine Safety	1	0.0075	7		7		7
Jail	290	2.1747	1,913		1,913	124	2,037
Medical Examiner	115	0.8624	759		759	49	808
MSU Extension	21	0.1575	139		139	9	148
LDC Development	2	0.0150	13		13	1	14
Parks & Rec	314	2.3547	2,072		2,072	135	2,207
Polly Ann Trail	2	0.0150	13		13	1	14

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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
911 Fund	330	2.4747	2,177		2,177	141	2,318
Friend of Court	285	2.1372	1,880		1,880	122	2,002
Marriage Counsel	1	0.0075	7		7		7
Health Dept	528	3.9595	3,484		3,484	226	3,710
Mental Health	3,143	23.5695	20,735		20,735	1,350	22,085
Pers. Care-Aide	398	2.9846	2,626		2,626	171	2,797
Animal Control	185	1.3873	1,221		1,221	79	1,300
County Surveyor	12	0.0900	79		79	5	84
ROD Automation	50	0.3750	330		330	21	351
Rental Property	55	0.4124	363		363	24	387
Emerg Management	38	0.2850	251		251	16	267
Community Grants	97	0.7274	640		640	42	682
T.N.U.	77	0.5774	508		508	33	541
Police Services	1	0.0075	7		7		7
Law Enforc Prog	40	0.3000	264		264	17	281
Law Enforc Grant	27	0.2025	178		178	12	190
Law Enforc Other	73	0.5474	482		482	31	513
Law Library	17	0.1275	112		112	7	119
Comm Development	51	0.3825	336		336	22	358
Senior Millage	30	0.2250	198		198	13	211
F.I.A.	11	0.0825	73		73	5	78
MCF Operations	4	0.0300	26		26	2	28
Child Care	342	2.5647	2,257		2,257	147	2,404
Veterans Trust	90	0.6749	594		594	39	633
Soldiers Relief	60	0.4499	396		396	26	422
Comm Collaborat	56	0.4199	369		369	24	393
Debt Serv Funds	9	0.0675	59		59	4	63
Cap Proj Funds	35	0.2625	231		231	15	246
Deliquent Tax	37	0.2775	244		244	16	260
Foreclosure	77	0.5774	508		508	33	541

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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	31	0.2325	205		205	13	218
Drain Equipment	189	1.4173	1,247		1,247	81	1,328
CMH Equipment	3	0.0225	20		20	1	21
Equip Aquisition	866	6.4942	5,714		5,714	371	6,085
Unempl Insurance	1	0.0075	7		7		7
Workers Comp Ins	19	0.1425	125		125	8	133
Health Insurance	176	1.3198	1,161		1,161	75	1,236
Special Assess	106	0.7949	699		699	45	744
SubTotal	13,335	100.0000	87,984		87,984	5,473	93,457
TOTAL	13,335	100.0000	87,984		87,984	5,473	93,457

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, 2013
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	185,556	0.8604	724		724		724
Prosecuting Attorney	971,286	4.5036	3,790		3,790		3,790
Treasurer	302,817	1.4041	1,181		1,181		1,181
Computer Operations	58,635	0.2719	229		229		229
Accounting	265,877	1.2328	1,037		1,037		1,037
Building & Grounds	280,522	1.3007	1,094		1,094	78	1,172
Bd of Comm	225,480	1.0455	880		880	62	942
Circuit Court	802,006	3.7187	3,129		3,129	222	3,351
District Court	1,163,815	5.3963	4,541		4,541	322	4,863
Jury Board	65	0.0003					
Probate Court	351,251	1.6287	1,370		1,370	97	1,467
Elections	383	0.0018	1		1		1
County Clerk	441,859	2.0488	1,724		1,724	122	1,846
Equalization	57,647	0.2673	225		225	16	241
Reg of Deeds	222,844	1.0333	869		869	62	931
Drain Comm	282,085	1.3080	1,101		1,101	78	1,179
Sheriff Admin	2,236,722	10.3712	8,727		8,727	619	9,346
Jail	2,083,850	9.6623	8,130		8,130	577	8,707
Medical Examiner	17,284	0.0801	67		67	5	72
MSU Extension	101,197	0.4692	395		395	28	423
Parks & Rec	78,370	0.3634	306		306	22	328
Polly Ann Trail	249	0.0012	1		1		1
911 Fund	1,222,874	5.6702	4,771		4,771	338	5,109
Friend of Court	1,088,500	5.0471	4,247		4,247	301	4,548
Health Dept	2,036,655	9.4435	7,946		7,946	563	8,509
Mental Health	4,266,171	19.7813	16,645		16,645	1,180	17,825
Pers. Care-Aide	598,168	2.7736	2,334		2,334	165	2,499
Animal Control	161,758	0.7500	631		631	45	676
County Surveyor	4,580	0.0212	18		18	1	19
Emerg Management	65,356	0.3030	255		255	18	273

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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	156,191	0.7242	609		609	43	652
Police Services	1,126,349	5.2226	4,395		4,395	312	4,707
Law Enforc Prog	9,931	0.0460	39		39	3	42
Law Enforc Grant	141,164	0.6545	551		551	39	590
Comm Development	74,017	0.3432	289		289	20	309
Child Care	147,090	0.6820	574		574	41	615
Soldiers Relief	101,435	0.4703	396		396	28	424
Comm Collaborat	168,409	0.7809	657		657	47	704
Foreclosure	68,321	0.3168	267		267	19	286
SubTotal	21,566,769	100.0000	84,145		84,145	5,473	89,618
TOTAL	21,566,769	100.0000	84,145		84,145	5,473	89,618

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, 2013
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	131,837	0.9624	805		805		805
Prosecuting Attorney	616,281	4.4986	3,764		3,764		3,764
Treasurer	153,010	1.1169	934		934		934
Computer Operations	40,617	0.2965	248		248		248
Accounting	191,084	1.3948	1,167		1,167		1,167
Building & Grounds	187,398	1.3679	1,144		1,144		1,144
Circuit Court	485,057	3.5408	2,962	-1,218	1,744		1,744
District Court	758,546	5.5371	4,633	-5,581	-948		-948
Probate Court	127,053	0.9274	776		776		776
Elections	140	0.0010	1		1		1
County Clerk	246,362	1.7984	1,505		1,505		1,505
Equalization	39,569	0.2888	242		242		242
Reg of Deeds	101,726	0.7426	621		621		621
Drain Comm	146,547	1.0697	895	-4,914	-4,019		-4,019
Sheriff Admin	1,380,786	10.0793	8,433	-5,526	2,907		2,907
Jail	1,331,313	9.7181	8,131	-3,545	4,586		4,586
Medical Examiner	12,045	0.0879	74		74		74
MSU Extension	70,146	0.5120	428		428		428
Parks & Rec	32,406	0.2366	198		198		198
Polly Ann Trail	215	0.0016	1		1		1
911 Fund	789,855	5.7657	4,824		4,824		4,824
Friend of Court	765,786	5.5900	4,677		4,677		4,677
Health Dept	1,310,653	9.5673	8,004	-5,123	2,881		2,881
Mental Health	3,051,936	22.2782	18,637	-6,383	12,254		12,254
Pers. Care-Aide	302,466	2.2079	1,847	-552	1,295		1,295
Animal Control	107,852	0.7873	659		659		659
Emerg Management	47,130	0.3440	288		288		288
Community Grants	129,559	0.9457	791		791		791
Police Services	742,769	5.4220	4,536	-4,683	-147		-147
Law Enforc Grant	92,471	0.6750	565		565		565

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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
Comm Development	51,380	0.3751	314		314		314
Child Care	105,775	0.7721	646		646		646
Soldiers Relief	70,536	0.5149	431		431		431
Comm Collaborat	41,852	0.3055	256	-10,752	-10,496		-10,496
Foreclosure	37,115	0.2709	227		227		227
SubTotal	13,699,273	100.0000	83,664	-48,277	35,387		35,387
Direct Billed				48,277	48,277		48,277
TOTAL	13,699,273	100.0000	83,664		83,664		83,664

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, 2013
Schedule .5 - Allocation Summary
For Department Accounting

Receiving Department	Total	General Acctng	Accts Payable	Payroll	Term Payoff
Administrative	4,612	2,707	376	724	805
Professional Services	3,094	2,863	231	0	0
Prosecuting Attorney	13,407	3,900	1,953	3,790	3,764
Treasurer	6,602	4,111	376	1,181	934
Computer Operations	2,921	2,015	429	229	248
Accounting	6,402	3,848	350	1,037	1,167
Utilities	4,127	2,188	1,939	0	0
Building & Grounds	14,697	6,436	5,945	1,172	1,144
Insurance	2,169	2,120	49	0	0
Bd of Comm	2,342	908	492	942	0
Circuit Court	15,616	5,117	5,404	3,351	1,744
District Court	8,375	2,675	1,785	4,863	(948)
Jury Board	388	170	218	0	0
Indigent Counsel	13,786	4,715	9,071	0	0
Probate Court	4,120	1,252	625	1,467	776
Adult Probation	525	223	302	0	0
Elections	1,136	523	611	1	1
County Clerk	6,368	1,767	1,250	1,846	1,505
Equalization	1,338	799	56	241	242
Reg of Deeds	3,285	1,417	316	931	621
Drain Comm	(1,389)	1,078	373	1,179	(4,019)
Sheriff Admin	18,844	3,584	3,007	9,346	2,907
Crim Just Trng	28	14	14	0	0
Marine Safety	24	17	7	0	0
Jail	17,698	2,368	2,037	8,707	4,586
Medical Examiner	2,311	1,357	808	72	74
MSU Extension	1,861	862	148	423	428
Planning	42	42	0	0	0
LDC Development	22	8	14	0	0
Road Comm	781	781	0	0	0
Parks & Rec	4,412	1,679	2,207	328	198
Polly Ann Trail	94	78	14	1	1
911 Fund	15,011	2,760	2,318	5,109	4,824



Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Schedule .5 - Allocation Summary
For Department Accounting

Receiving Department	Total	General Acctng	Accts Payable	Payroll	Term Payoff
Friend of Court	13,421	2,194	2,002	4,548	4,677
Marriage Counsel	57	50	7	0	0
Health Dept	20,649	5,549	3,710	8,509	2,881
Mental Health	81,686	29,522	22,085	17,825	12,254
Pers. Care-Aide	9,567	2,976	2,797	2,499	1,295
Animal Control	4,466	1,831	1,300	676	659
County Surveyor	750	647	84	19	0
ROD Automation	591	240	351	0	0
Budget Stablization	67	67	0	0	0
Rental Property	631	244	387	0	0
Emerg Management	1,853	1,025	267	273	288
Community Grants	6,129	4,004	682	652	791
T.N.U.	1,025	484	541	0	0
Police Services	13,162	8,595	7	4,707	(147)
Law Enforc Prog	1,160	837	281	42	0
Law Enforc Grant	2,391	1,046	190	590	565
Law Enforc Other	912	399	513	0	0
Law Library	250	131	119	0	0
Comm Development	2,600	1,619	358	309	314
Senior Millage	395	184	211	0	0
Local Reserve Fund	71	71	0	0	0
F.I.A.	219	141	78	0	0
MCF Operations	1,181	1,153	28	0	0
Child Care	7,199	3,534	2,404	615	646
Veterans Trust	898	265	633	0	0
Soldiers Relief	2,677	1,400	422	424	431
Comm Collaborat	(5,028)	4,371	393	704	(10,496)
Debt Serv Funds	335	272	63	0	0
Cap Proj Funds	1,611	1,365	246	0	0
Deliquent Tax	536	276	260	0	0
Foreclosure	2,450	1,396	541	286	227
Revolving Drain	356	138	218	0	0
Drain Equipment	2,113	785	1,328	0	0

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Schedule .5 - Allocation Summary
For Department Accounting

Receiving Department	Total	General Acctng	Accts Payable	Payroll	Term Payoff
CMH Equipment	212	191	21	0	0
Equip Aquisition	9,707	3,622	6,085	0	0
Unempl Insurance	103	96	7	0	0
Workers Comp Ins	299	166	133	0	0
Health Insurance	13,033	11,797	1,236	0	0
Retirement Sys	220	220	0	0	0
Health Care Save	85	85	0	0	0
Special Assess	1,349	605	744	0	0
All Others	8	8	0	0	0
Direct Billed	48,277	0	0	0	48,277
Total	424,722	157,983	93,457	89,618	83,664

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, 2013
Schedule .2 - Costs To Be Allocated
For Department Utilities

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	377,360			377,360
Cost Allocation	(4,989)			
Total Deductions:	(4,989)			(4,989)
Professional Services	1,479	58	1,537	
Treasurer	458	66	524	
Accounting	3,833	294	4,127	
Total Allocated Additions:	5,770	418	6,188	6,188
Total To Be Allocated:	378,141	418		378,559

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Schedule .3 - Costs Allocated By Activity
For Department Utilities

	Total	General & Admin	County Complex	Annex	Jail
Wages & Benefits					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
Other Expense & Cost					
Utilities	372,371	0	166,123	12,007	141,018
*Cost Allocation	4,989	4,989	0	0	0
Departmental Totals					
Total Expenditures	377,360	4,989	166,123	12,007	141,018
Deductions					
Total Deductions	(4,989)	(4,989)	0	0	0
Functional Cost	372,371	0	166,123	12,007	141,018
Allocation Step 1					
Inbound- All Others	5,770	5,770	0	0	0
Reallocate Admin Costs		(5,770)	2,574	186	2,185
1st Allocation	378,141	0	168,697	12,193	143,203
Allocation Step 2					
Inbound- All Others	418	418	0	0	0
Reallocate Admin Costs		(418)	187	13	158
2nd Allocation	418	0	187	13	158
Total For 0090 Utilities					
Total Allocated	378,559	0	168,884	12,206	143,361

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Schedule .3 - Costs Allocated By Activity
For Department Utilities

	Health	Historic CH	Storage Bldg	Other Buildings
Wages & Benefits				
SALARIES & WAGES	0	0	0	0
FRINGE BENEFITS	0	0	0	0
Other Expense & Cost				
Utilities	39,684	8,306	1,863	3,370
*Cost Allocation	0	0	0	0
Departmental Totals				
Total Expenditures	39,684	8,306	1,863	3,370
Deductions				
Total Deductions	0	0	0	0
Functional Cost	39,684	8,306	1,863	3,370
Allocation Step 1				
Inbound- All Others	0	0	0	0
Reallocate Admin Costs	615	129	29	52
1st Allocation	40,299	8,435	1,892	3,422
Allocation Step 2				
Inbound- All Others	0	0	0	0
Reallocate Admin Costs	45	9	2	4
2nd Allocation	45	9	2	4
Total For 0090 Utilities				
Total Allocated	40,344	8,444	1,894	3,426

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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	3,250		3,250		3,250
Prosecuting Attorney	4,435	7.7386	13,055		13,055		13,055
Treasurer	2,173	3.7917	6,396		6,396		6,396
Computer Operations	426	0.7433	1,254		1,254		1,254
Accounting	1,161	2.0258	3,418		3,418		3,418
Building & Grounds	700	1.2214	2,061		2,061	3	2,064
Bd of Comm	2,317	4.0429	6,820		6,820	9	6,829
Circuit Court	6,464	11.2790	19,027		19,027	25	19,052
District Court	10,068	17.5677	29,635		29,635	39	29,674
Probate Court	7,286	12.7133	21,447		21,447	28	21,475
Adult Probation	1,689	2.9471	4,972		4,972	7	4,979
County Clerk	4,092	7.1401	12,045		12,045	16	12,061
Equalization	1,345	2.3469	3,959		3,959	5	3,964
Drain Comm	1,262	2.2021	3,715		3,715	5	3,720
Jail	5,284	9.2200	15,554		15,554	21	15,575
Friend of Court	6,145	10.7224	18,088		18,088	24	18,112
Community Grants	750	1.3087	2,208		2,208	3	2,211
All Others	609	1.0626	1,793		1,793	2	1,795
SubTotal	57,310	100.0000	168,697		168,697	187	168,884
TOTAL	57,310	100.0000	168,697		168,697	187	168,884

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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	5,279		5,279	6	5,285
Pers. Care-Aide	1,560	26.6758	3,253		3,253	3	3,256
Soldiers Relief	1,179	20.1607	2,458		2,458	3	2,461
All Others	577	9.8666	1,203		1,203	1	1,204
SubTotal	5,848	100.0000	12,193		12,193	13	12,206
TOTAL	5,848	100.0000	12,193		12,193	13	12,206

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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	25,123		25,123	28	25,151
Jail	32,900	82.4561	118,080		118,080	130	118,210
SubTotal	39,900	100.0000	143,203		143,203	158	143,361
TOTAL	39,900	100.0000	143,203		143,203	158	143,361

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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	4,860		4,860	5	4,865
MSU Extension	3,404	14.0778	5,673		5,673	6	5,679
Health Dept	17,668	73.0686	29,446		29,446	34	29,480
All Others	192	0.7940	320		320		320
SubTotal	24,180	100.0000	40,299		40,299	45	40,344
TOTAL	24,180	100.0000	40,299		40,299	45	40,344

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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	8,435		8,435	9	8,444
SubTotal	6,690	100.0000	8,435		8,435	9	8,444
TOTAL	6,690	100.0000	8,435		8,435	9	8,444

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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	505		505		505
Bd of Comm	224	11.5762	219		219		219
Circuit Court	243	12.5581	238		238		238
District Court	952	49.1990	930		930	2	932
SubTotal	1,935	100.0000	1,892		1,892	2	1,894
TOTAL	1,935	100.0000	1,892		1,892	2	1,894

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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	3,370	100.0000	3,422		3,422	4	3,426
SubTotal	3,370	100.0000	3,422		3,422	4	3,426
TOTAL	3,370	100.0000	3,422		3,422	4	3,426

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, 2013
Schedule .5 - Allocation Summary
For Department Utilities

Receiving Department	Total	County Complex	Annex	Jail	Health	Historic CH	Storage Bldg
Administrative	3,250	3,250	0	0	0	0	0
Prosecuting Attorney	13,560	13,055	0	0	0	0	505
Treasurer	6,396	6,396	0	0	0	0	0
Computer Operations	1,254	1,254	0	0	0	0	0
Accounting	3,418	3,418	0	0	0	0	0
Building & Grounds	6,929	2,064	0	0	4,865	0	0
Bd of Comm	7,048	6,829	0	0	0	0	219
Circuit Court	19,290	19,052	0	0	0	0	238
District Court	30,606	29,674	0	0	0	0	932
Probate Court	21,475	21,475	0	0	0	0	0
Adult Probation	4,979	4,979	0	0	0	0	0
County Clerk	12,061	12,061	0	0	0	0	0
Equalization	3,964	3,964	0	0	0	0	0
Reg of Deeds	5,285	0	5,285	0	0	0	0
Drain Comm	3,720	3,720	0	0	0	0	0
Sheriff Admin	25,151	0	0	25,151	0	0	0
Jail	133,785	15,575	0	118,210	0	0	0
MSU Extension	5,679	0	0	0	5,679	0	0
Friend of Court	18,112	18,112	0	0	0	0	0
Health Dept	29,480	0	0	0	29,480	0	0
Pers. Care-Aide	3,256	0	3,256	0	0	0	0
Community Grants	2,211	2,211	0	0	0	0	0
Soldiers Relief	2,461	0	2,461	0	0	0	0
Equip Aquisition	3,426	0	0	0	0	0	0
All Others	11,763	1,795	1,204	0	320	8,444	0
Direct Billed	0	0	0	0	0	0	0
Total	378,559	168,884	12,206	143,361	40,344	8,444	1,894

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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
MSU Extension	0
Friend of Court	0
Health Dept	0
Pers. Care-Aide	0
Community Grants	0
Soldiers Relief	0
Equip Aquisition	3,426
All Others	0
Direct Billed	0
Total	3,426

**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 Storage Building, 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.

Direct Services – this activity includes costs associated with expendable equipment that are for the benefit of specific departments. The costs are allocated based on the dollar amount of expenses by benefiting department.

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

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

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, 2013
Schedule .2 - Costs To Be Allocated
For Department Building & Grounds

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	701,331			701,331
Cost Allocation	(43,044)			
Total Deductions:	(43,044)			(43,044)
Building Use Charge	6,080	15	6,095	
Administrative	2,682	313	2,995	
Professional Services	5,384	213	5,597	
Prosecuting Attorney	458	40	498	
Treasurer	1,404	201	1,605	
Computer Operations	2,167	39	2,206	
Accounting	13,739	958	14,697	
Utilities	6,921	8	6,929	
Building & Grounds		17,892	17,892	
Insurance		2,398	2,398	
Total Allocated Additions:	38,835	22,077	60,912	60,912
Expendable Equip	104,034			
Equipment Use	14,625			
Misc Reimb	(200)			
Total Departmental Cost Adjustments:	118,459			118,459
Total To Be Allocated:	815,581	22,077		837,658

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Schedule .3 - Costs Allocated By Activity
For Department Building & Grounds

	Total	General & Admin	County Complex	Annex	Jail
Wages & Benefits					
SALARIES & WAGES	199,968	0	72,066	7,999	33,275
FRINGE BENEFITS	80,554	0	29,032	3,222	13,404
Other Expense & Cost					
Office Supplies	172	0	63	7	29
Gas & Oil	4,789	0	1,725	192	797
Janitorial Supplies	9,068	0	3,268	363	1,509
Repair & Maint	42,491	0	9,292	312	14,265
Operating Expenses	4,210	0	1,517	168	701
Contract Services	5,260	3,000	0	0	0
Building Maint	208,052	0	114,557	13,508	21,823
Building Maint misc	1,746	0	628	70	291
Bldg Maint MICOA	53,210	0	0	0	0
Rubbish Removal	16,489	0	5,943	660	2,744
Disposal Service	10,575	0	6,229	0	2,875
*Cost Allocation	43,044	43,044	0	0	0
Vehicle	5,724	0	2,064	229	952
Tech License	15,499	0	5,586	620	2,579
Misc Equip	480	0	174	19	80
Departmental Totals					
Total Expenditures	701,331	46,044	252,144	27,369	95,324
Deductions					
Total Deductions	(43,044)	(43,044)	0	0	0
Cost Adjustments					
Expendable Equip	104,034	10,202	56,249	0	5,545
Equipment Use	14,625	3,234	0	0	0
Misc Reimb	(200)	(200)	0	0	0
Functional Cost	776,746	16,236	308,393	27,369	100,869

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Schedule .3 - Costs Allocated By Activity
For Department Building & Grounds

	Total	General & Admin	County Complex	Annex	Jail
Allocation Step 1					
Inbound- All Others	38,835	0	13,995	1,555	6,461
Reallocate Admin Costs		(16,236)	5,852	650	2,701
1st Allocation	815,581	0	328,240	29,574	110,031
Allocation Step 2					
Inbound- All Others	22,077	0	7,956	884	3,673
2nd Allocation	22,077	0	7,956	884	3,673
Total For 0100 Building & Grounds					
Total Allocated	837,658	0	336,196	30,458	113,704

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Schedule .3 - Costs Allocated By Activity
For Department Building & Grounds

	Health Building	Garage	Storage Bldg	Animal Shelter	Social Services
Wages & Benefits					
SALARIES & WAGES	25,856	2,880	2,360	1,440	15,578
FRINGE BENEFITS	10,416	1,160	951	580	6,275
Other Expense & Cost					
Office Supplies	22	2	2	1	13
Gas & Oil	619	69	57	34	373
Janitorial Supplies	1,172	131	107	65	706
Repair & Maint	6,067	522	225	4,301	4,494
Operating Expenses	544	61	50	30	328
Contract Services	0	0	0	0	1,950
Building Maint	2,121	2,198	1,447	107	25,528
Building Maint misc	226	25	21	13	136
Bldg Maint MICOA	53,210	0	0	0	0
Rubbish Removal	2,132	237	195	119	1,284
Disposal Service	0	0	0	124	1,347
*Cost Allocation	0	0	0	0	0
Vehicle	740	82	68	41	446
Tech License	2,004	223	183	112	1,207
Misc Equip	62	7	6	3	37
Departmental Totals					
Total Expenditures	105,191	7,597	5,672	6,970	59,702
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
Expendable Equip	0	0	0	2,430	114
Equipment Use	0	0	0	0	0
Misc Reimb	0	0	0	0	0
Functional Cost	105,191	7,597	5,672	9,400	59,816

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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	5,020	560	457	278	3,027
Reallocate Admin Costs	2,099	234	191	116	1,265
1st Allocation	112,310	8,391	6,320	9,794	64,108
Allocation Step 2					
Inbound- All Others	2,854	318	260	158	1,721
2nd Allocation	2,854	318	260	158	1,721
Total For 0100 Building & Grounds					
Total Allocated	115,164	8,709	6,580	9,952	65,829

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Schedule .3 - Costs Allocated By Activity
For Department Building & Grounds

	Central Disp	Mental Health	Historic CH	Other Bldgs	Phone/Network
Wages & Benefits					
SALARIES & WAGES	5,839	30,015	0	2,660	0
FRINGE BENEFITS	2,352	12,091	0	1,071	0
Other Expense & Cost					
Office Supplies	5	26	0	2	0
Gas & Oil	140	719	0	64	0
Janitorial Supplies	265	1,361	0	121	0
Repair & Maint	0	0	2,881	132	0
Operating Expenses	123	632	0	56	0
Contract Services	0	0	310	0	0
Building Maint	1,842	5,149	3,623	180	15,001
Building Maint misc	51	262	0	23	0
Bldg Maint MICOA	0	0	0	0	0
Rubbish Removal	481	2,475	0	219	0
Disposal Service	0	0	0	0	0
*Cost Allocation	0	0	0	0	0
Vehicle	167	859	0	76	0
Tech License	453	2,326	0	206	0
Misc Equip	14	72	0	6	0
Departmental Totals					
Total Expenditures	11,732	55,987	6,814	4,816	15,001
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
Expendable Equip	0	0	1,170	0	17,870
Equipment Use	0	0	1,250	0	10,141
Misc Reimb	0	0	0	0	0
Functional Cost	11,732	55,987	9,234	4,816	43,012

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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	1,134	5,830	0	518	0
Reallocate Admin Costs	474	2,437	0	217	0
1st Allocation	13,340	64,254	9,234	5,551	43,012
Allocation Step 2					
Inbound- All Others	644	3,314	0	295	0
2nd Allocation	644	3,314	0	295	0
Total For 0100 Building & Grounds					
Total Allocated	13,984	67,568	9,234	5,846	43,012

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Schedule .3 - Costs Allocated By Activity
For Department Building & Grounds

	Parks	Specific Serv
Wages & Benefits		
SALARIES & WAGES	0	0
FRINGE BENEFITS	0	0
Other Expense & Cost		
Office Supplies	0	0
Gas & Oil	0	0
Janitorial Supplies	0	0
Repair & Maint	0	0
Operating Expenses	0	0
Contract Services	0	0
Building Maint	268	700
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
Departmental Totals		
Total Expenditures	268	700
Deductions		
Total Deductions	0	0
Cost Adjustments		
Expendable Equip	2,256	8,198
Equipment Use	0	0
Misc Reimb	0	0
Functional Cost	2,524	8,898

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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	2,524	8,898
Allocation Step 2		
Inbound- All Others	0	0
2nd Allocation	0	0
Total For 0100 Building & Grounds		
Total Allocated	2,524	8,898

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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	6,323		6,323		6,323
Prosecuting Attorney	4,435	7.7386	25,401		25,401		25,401
Treasurer	2,173	3.7917	12,446		12,446		12,446
Computer Operations	426	0.7433	2,440		2,440		2,440
Accounting	1,161	2.0258	6,650		6,650		6,650
Building & Grounds	700	1.2214	4,009		4,009		4,009
Bd of Comm	2,317	4.0429	13,270		13,270	390	13,660
Circuit Court	6,464	11.2790	37,022		37,022	1,087	38,109
District Court	10,068	17.5677	57,664		57,664	1,694	59,358
Probate Court	7,286	12.7133	41,730		41,730	1,225	42,955
Adult Probation	1,689	2.9471	9,674		9,674	284	9,958
County Clerk	4,092	7.1401	23,437		23,437	688	24,125
Equalization	1,345	2.3469	7,703		7,703	226	7,929
Drain Comm	1,262	2.2021	7,228		7,228	212	7,440
Jail	5,284	9.2200	30,264		30,264	889	31,153
Friend of Court	6,145	10.7224	35,195		35,195	1,033	36,228
Community Grants	750	1.3087	4,296		4,296	126	4,422
All Others	609	1.0626	3,488		3,488	102	3,590
SubTotal	57,310	100.0000	328,240		328,240	7,956	336,196
TOTAL	57,310	100.0000	328,240		328,240	7,956	336,196

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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	12,805		12,805	383	13,188
Pers. Care-Aide	1,560	26.6758	7,889		7,889	236	8,125
Soldiers Relief	1,179	20.1607	5,962		5,962	178	6,140
All Others	577	9.8666	2,918		2,918	87	3,005
SubTotal	5,848	100.0000	29,574		29,574	884	30,458
TOTAL	5,848	100.0000	29,574		29,574	884	30,458

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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	19,304		19,304	644	19,948
Jail	32,900	82.4561	90,727		90,727	3,029	93,756
SubTotal	39,900	100.0000	110,031		110,031	3,673	113,704
TOTAL	39,900	100.0000	110,031		110,031	3,673	113,704

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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	13,544		13,544		13,544
MSU Extension	3,404	14.0778	15,811		15,811	457	16,268
Health Dept	17,668	73.0686	82,063		82,063	2,371	84,434
All Others	192	0.7940	892		892	26	918
SubTotal	24,180	100.0000	112,310		112,310	2,854	115,164
TOTAL	24,180	100.0000	112,310		112,310	2,854	115,164

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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	8,391		8,391	318	8,709
SubTotal	3,456	100.0000	8,391		8,391	318	8,709
TOTAL	3,456	100.0000	8,391		8,391	318	8,709

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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	1,685		1,685		1,685
Bd of Comm	224	11.5762	732		732	41	773
Circuit Court	243	12.5581	794		794	45	839
District Court	952	49.1990	3,109		3,109	174	3,283
SubTotal	1,935	100.0000	6,320		6,320	260	6,580
TOTAL	1,935	100.0000	6,320		6,320	260	6,580

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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	9,794		9,794	158	9,952
SubTotal	1,715	100.0000	9,794		9,794	158	9,952
TOTAL	1,715	100.0000	9,794		9,794	158	9,952

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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	64,108		64,108	1,721	65,829
SubTotal	100	100.0000	64,108		64,108	1,721	65,829
TOTAL	100	100.0000	64,108		64,108	1,721	65,829

Allocation Basis: Direct allocation to FIA

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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	13,340		13,340	644	13,984
SubTotal	7,000	100.0000	13,340		13,340	644	13,984
TOTAL	7,000	100.0000	13,340		13,340	644	13,984

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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	64,254		64,254	3,314	67,568
SubTotal	36,000	100.0000	64,254		64,254	3,314	67,568
TOTAL	36,000	100.0000	64,254		64,254	3,314	67,568

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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	9,234		9,234		9,234
SubTotal	6,690	100.0000	9,234		9,234		9,234
TOTAL	6,690	100.0000	9,234		9,234		9,234

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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	5,551		5,551	295	5,846
SubTotal	3,200	100.0000	5,551		5,551	295	5,846
TOTAL	3,200	100.0000	5,551		5,551	295	5,846

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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	762		762		762
Prosecuting Attorney	19	3.7402	1,609		1,609		1,609
Treasurer	5	0.9843	423		423		423
Computer Operations	1	0.1969	85		85		85
Accounting	5	0.9843	423		423		423
Building & Grounds	4	0.7874	339		339		339
Bd of Comm	8	1.5748	677		677		677
Circuit Court	16	3.1496	1,355		1,355		1,355
District Court	29	5.7087	2,455		2,455		2,455
Probate Court	17	3.3465	1,439		1,439		1,439
Adult Probation	13	2.5591	1,101		1,101		1,101
County Clerk	8	1.5748	677		677		677
Equalization	4	0.7874	339		339		339
Reg of Deeds	11	2.1654	931		931		931
Drain Comm	7	1.3780	593		593		593
Sheriff Admin	38	7.4803	3,217		3,217		3,217
Jail	36	7.0866	3,048		3,048		3,048
MSU Extension	17	3.3465	1,439		1,439		1,439
Friend of Court	30	5.9055	2,540		2,540		2,540
Health Dept	77	15.1575	6,520		6,520		6,520
Mental Health	113	22.2434	9,569		9,569		9,569
Pers. Care-Aide	3	0.5906	254		254		254
Animal Control	4	0.7874	339		339		339
Emerg Management	1	0.1969	85		85		85
Community Grants	3	0.5906	254		254		254
Police Services	18	3.5433	1,524		1,524		1,524
Law Enforc Grant	2	0.3937	169		169		169
Comm Development	2	0.3937	169		169		169
Child Care	2	0.3937	169		169		169
Soldiers Relief	5	0.9843	423		423		423

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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	85		85		85
SubTotal	508	100.0000	43,012		43,012		43,012
TOTAL	508	100.0000	43,012		43,012		43,012

Allocation Basis: Number of lines by department

Allocation Source: Phone directory

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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	2,524		2,524		2,524
SubTotal	100	100.0000	2,524		2,524		2,524
TOTAL	100	100.0000	2,524		2,524		2,524

Allocation Basis: Direct allocation to Parks

Allocation Source: Facilities

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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
District Court	3,083	34.6482	3,083		3,083		3,083
Probate Court	1,590	17.8692	1,590		1,590		1,590
Friend of Court	3,525	39.6157	3,525		3,525		3,525
All Others	700	7.8669	700		700		700
SubTotal	8,898	100.0000	8,898		8,898		8,898
TOTAL	8,898	100.0000	8,898		8,898		8,898

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, 2013
Schedule .5 - Allocation Summary
For Department Building & Grounds

Receiving Department	Total	County Complex	Annex	Jail	Health Building	Garage	Storage Bldg
Administrative	7,085	6,323	0	0	0	0	0
Prosecuting Attorney	28,695	25,401	0	0	0	0	1,685
Treasurer	12,869	12,446	0	0	0	0	0
Computer Operations	2,525	2,440	0	0	0	0	0
Accounting	7,073	6,650	0	0	0	0	0
Building & Grounds	17,892	4,009	0	0	13,544	0	0
Bd of Comm	15,110	13,660	0	0	0	0	773
Circuit Court	40,303	38,109	0	0	0	0	839
District Court	68,179	59,358	0	0	0	0	3,283
Probate Court	45,984	42,955	0	0	0	0	0
Adult Probation	11,059	9,958	0	0	0	0	0
County Clerk	24,802	24,125	0	0	0	0	0
Equalization	8,268	7,929	0	0	0	0	0
Reg of Deeds	14,119	0	13,188	0	0	0	0
Drain Comm	8,033	7,440	0	0	0	0	0
Sheriff Admin	23,165	0	0	19,948	0	0	0
Jail	127,957	31,153	0	93,756	0	0	0
MSU Extension	17,707	0	0	0	16,268	0	0
Parks & Rec	2,524	0	0	0	0	0	0
911 Fund	13,984	0	0	0	0	0	0
Friend of Court	42,293	36,228	0	0	0	0	0
Health Dept	90,954	0	0	0	84,434	0	0
Mental Health	77,137	0	0	0	0	0	0
Pers. Care-Aide	8,379	0	8,125	0	0	0	0
Animal Control	10,291	0	0	0	0	0	0
Emerg Management	85	0	0	0	0	0	0
Community Grants	4,676	4,422	0	0	0	0	0
Police Services	1,524	0	0	0	0	0	0
Law Enforc Grant	169	0	0	0	0	0	0
Comm Development	169	0	0	0	0	0	0
Child Care	169	0	0	0	0	0	0
Soldiers Relief	6,563	0	6,140	0	0	0	0
Foreclosure	85	0	0	0	0	0	0

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Schedule .5 - Allocation Summary
For Department Building & Grounds

Receiving Department	Total	County Complex	Annex	Jail	Health Building	Garage	Storage Bldg
Equip Aquisition	8,709	0	0	0	0	8,709	0
FIA Space Costs	65,829	0	0	0	0	0	0
All Others	23,293	3,590	3,005	0	918	0	0
Direct Billed	0	0	0	0	0	0	0
Total	837,658	336,196	30,458	113,704	115,164	8,709	6,580

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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	762
Prosecuting Attorney	0	0	0	0	0	0	1,609
Treasurer	0	0	0	0	0	0	423
Computer Operations	0	0	0	0	0	0	85
Accounting	0	0	0	0	0	0	423
Building & Grounds	0	0	0	0	0	0	339
Bd of Comm	0	0	0	0	0	0	677
Circuit Court	0	0	0	0	0	0	1,355
District Court	0	0	0	0	0	0	2,455
Probate Court	0	0	0	0	0	0	1,439
Adult Probation	0	0	0	0	0	0	1,101
County Clerk	0	0	0	0	0	0	677
Equalization	0	0	0	0	0	0	339
Reg of Deeds	0	0	0	0	0	0	931
Drain Comm	0	0	0	0	0	0	593
Sheriff Admin	0	0	0	0	0	0	3,217
Jail	0	0	0	0	0	0	3,048
MSU Extension	0	0	0	0	0	0	1,439
Parks & Rec	0	0	0	0	0	0	0
911 Fund	0	0	13,984	0	0	0	0
Friend of Court	0	0	0	0	0	0	2,540
Health Dept	0	0	0	0	0	0	6,520
Mental Health	0	0	0	67,568	0	0	9,569
Pers. Care-Aide	0	0	0	0	0	0	254
Animal Control	9,952	0	0	0	0	0	339
Emerg Management	0	0	0	0	0	0	85
Community Grants	0	0	0	0	0	0	254
Police Services	0	0	0	0	0	0	1,524
Law Enforc Grant	0	0	0	0	0	0	169
Comm Development	0	0	0	0	0	0	169
Child Care	0	0	0	0	0	0	169
Soldiers Relief	0	0	0	0	0	0	423
Foreclosure	0	0	0	0	0	0	85



Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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	65,829	0	0	0	0	0
All Others	0	0	0	0	9,234	5,846	0
Direct Billed	0	0	0	0	0	0	0
Total	9,952	65,829	13,984	67,568	9,234	5,846	43,012

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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	0
District Court	0	3,083
Probate Court	0	1,590
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
MSU Extension	0	0
Parks & Rec	2,524	0
911 Fund	0	0
Friend of Court	0	3,525
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
Soldiers Relief	0	0
Foreclosure	0	0



Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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	700
Direct Billed	0	0
Total	2,524	8,898

**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.

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, 2013
Schedule .2 - Costs To Be Allocated
For Department Insurance

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	216,798			216,798
Cost Allocation	(3,035)			
Total Deductions:	(3,035)			(3,035)
Professional Services	2,150	89	2,239	
Treasurer	12	2	14	
Accounting	1,996	173	2,169	
Total Allocated Additions:	4,158	264	4,422	4,422
Total To Be Allocated:	217,921	264		218,185

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Schedule .3 - Costs Allocated By Activity
For Department Insurance

	Total	General & Admin	General Liab	Vehicle Ins	Sheriff
Wages & Benefits					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
Other Expense & Cost					
Property	35,830	0	0	0	0
Auto Liability	25,737	0	0	25,737	0
Other Liability	152,196	0	78,528	0	71,031
*Cost Allocation	3,035	3,035	0	0	0
Departmental Totals					
Total Expenditures	216,798	3,035	78,528	25,737	71,031
Deductions					
Total Deductions	(3,035)	(3,035)	0	0	0
 Functional Cost	 213,763	 0	 78,528	 25,737	 71,031
Allocation Step 1					
Inbound- All Others	4,158	0	1,526	501	1,382
1st Allocation	217,921	0	80,054	26,238	72,413
Allocation Step 2					
Inbound- All Others	264	0	97	32	88
2nd Allocation	264	0	97	32	88
Total For 0110 Insurance					
Total Allocated	218,185	0	80,151	26,270	72,501

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Schedule .3 - Costs Allocated By Activity
For Department Insurance

	Health/CMH	Prop Co Complex	Prop Annex	Prop Jail	Prop Health Bld
Wages & Benefits					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
Other Expense & Cost					
Property	0	13,398	909	6,438	3,622
Auto Liability	0	0	0	0	0
Other Liability	2,637	0	0	0	0
*Cost Allocation	0	0	0	0	0
Departmental Totals					
Total Expenditures	2,637	13,398	909	6,438	3,622
Deductions					
Total Deductions	0	0	0	0	0
 Functional Cost	 2,637	 13,398	 909	 6,438	 3,622
Allocation Step 1					
Inbound- All Others	51	261	18	125	70
1st Allocation	2,688	13,659	927	6,563	3,692
Allocation Step 2					
Inbound- All Others	3	17	1	8	4
2nd Allocation	3	17	1	8	4
Total For 0110 Insurance					
Total Allocated	2,691	13,676	928	6,571	3,696

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Schedule .3 - Costs Allocated By Activity
For Department Insurance

	Prop Storage Bd	Prop Hist. CH	Prop Misc Bldgs
Wages & Benefits			
SALARIES & WAGES	0	0	0
FRINGE BENEFITS	0	0	0
Other Expense & Cost			
Property	339	1,253	9,871
Auto Liability	0	0	0
Other Liability	0	0	0
*Cost Allocation	0	0	0
Departmental Totals			
Total Expenditures	339	1,253	9,871
Deductions			
Total Deductions	0	0	0
 Functional Cost	 339	 1,253	 9,871
Allocation Step 1			
Inbound- All Others	7	25	192
1st Allocation	346	1,278	10,063
Allocation Step 2			
Inbound- All Others	0	2	12
2nd Allocation	0	2	12
Total For 0110 Insurance			
Total Allocated	346	1,280	10,075

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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	142,445	0.9188	736		736		736
Prosecuting Attorney	716,155	4.6194	3,698		3,698		3,698
Treasurer	213,453	1.3768	1,102		1,102		1,102
Computer Operations	40,667	0.2623	210		210		210
Accounting	191,422	1.2347	988		988		988
Building & Grounds	199,968	1.2898	1,033		1,033		1,033
Bd of Comm	131,294	0.8469	678		678	1	679
Circuit Court	592,428	3.8213	3,059		3,059	4	3,063
District Court	820,080	5.2897	4,235		4,235	6	4,241
Jury Board	60	0.0004					
Probate Court	267,722	1.7269	1,382		1,382	2	1,384
Elections	336	0.0022	2		2		2
County Clerk	304,163	1.9619	1,571		1,571	2	1,573
Equalization	39,569	0.2552	204		204		204
Reg of Deeds	153,908	0.9927	795		795	1	796
Drain Comm	199,936	1.2896	1,032		1,032	1	1,033
Sheriff Admin	1,585,884	10.2293	8,189		8,189	11	8,200
Jail	1,447,453	9.3364	7,474		7,474	10	7,484
Medical Examiner	12,045	0.0777	62		62		62
MSU Extension	70,146	0.4525	362		362		362
Road Comm	26,798	0.1729	138		138		138
Parks & Rec	64,912	0.4187	335		335		335
Polly Ann Trail	215	0.0014	1		1		1
911 Fund	848,412	5.4724	4,381		4,381	6	4,387
Friend of Court	766,558	4.9445	3,958		3,958	5	3,963
Health Dept	1,541,668	9.9441	7,961		7,961	11	7,972
Mental Health	3,060,807	19.7426	15,805		15,805	23	15,828
Pers. Care-Aide	466,138	3.0067	2,407		2,407	3	2,410
Animal Control	110,758	0.7144	572		572	1	573
County Surveyor	3,602	0.0232	19		19		19

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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	47,418	0.3059	245		245		245
Community Grants	129,559	0.8357	669		669	1	670
Police Services	779,682	5.0291	4,026		4,026	5	4,031
Law Enforc Prog	8,914	0.0575	46		46		46
Law Enforc Grant	98,026	0.6323	506		506	1	507
Comm Development	51,380	0.3314	265		265		265
Child Care	105,775	0.6823	546		546	1	547
Soldiers Relief	72,165	0.4655	373		373	1	374
Comm Collaborat	141,686	0.9139	732		732	1	733
Foreclosure	49,759	0.3210	257		257		257
SubTotal	15,503,366	100.0000	80,054		80,054	97	80,151
TOTAL	15,503,366	100.0000	80,054		80,054	97	80,151

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, 2013
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	287.11	1.1156	293		293		293
Building & Grounds	738.20	2.8682	753		753		753
Probate Court	1,722.69	6.6934	1,756		1,756	2	1,758
Drain Comm	553.65	2.1512	564		564	1	565
Sheriff Admin	10,992.45	42.7107	11,207		11,207	16	11,223
MSU Extension	287.11	1.1156	293		293		293
Parks & Rec	184.55	0.7171	188		188		188
Friend of Court	861.34	3.3467	878		878	1	879
Mental Health	5,733.90	22.2788	5,846		5,846	7	5,853
Pers. Care-Aide	1,258.90	4.8914	1,283		1,283	2	1,285
Animal Control	369.10	1.4341	376		376		376
Comm Development	369.10	1.4341	376		376		376
Equip Aquisition	2,378.90	9.2431	2,425		2,425	3	2,428
SubTotal	25,737.00	100.0000	26,238		26,238	32	26,270
TOTAL	25,737.00	100.0000	26,238		26,238	32	26,270

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, 2013
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	1,585,884	40.4566	29,295		29,295	36	29,331
Jail	1,447,453	36.9252	26,739		26,739	32	26,771
Police Services	779,682	19.8901	14,403		14,403	18	14,421
Law Enforc Prog	8,914	0.2274	165		165		165
Law Enforc Grant	98,026	2.5007	1,811		1,811	2	1,813
SubTotal	3,919,959	100.0000	72,413		72,413	88	72,501
TOTAL	3,919,959	100.0000	72,413		72,413	88	72,501

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, 2013
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	1,098	41.6382	1,119		1,119	1	1,120
Mental Health	1,539	58.3618	1,569		1,569	2	1,571
SubTotal	2,637	100.0000	2,688		2,688	3	2,691
TOTAL	2,637	100.0000	2,688		2,688	3	2,691

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, 2013
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	263		263		263
Prosecuting Attorney	4,435	7.7386	1,057		1,057		1,057
Treasurer	2,173	3.7917	518		518		518
Computer Operations	426	0.7433	102		102		102
Accounting	1,161	2.0258	277		277		277
Building & Grounds	700	1.2214	167		167		167
Bd of Comm	2,317	4.0429	552		552	1	553
Circuit Court	6,464	11.2790	1,541		1,541	2	1,543
District Court	10,068	17.5677	2,397		2,397	5	2,402
Probate Court	7,286	12.7133	1,737		1,737	3	1,740
Adult Probation	1,689	2.9471	403		403	1	404
County Clerk	4,092	7.1401	975		975	1	976
Equalization	1,345	2.3469	321		321		321
Drain Comm	1,262	2.2021	301		301		301
Jail	5,284	9.2200	1,259		1,259	2	1,261
Friend of Court	6,145	10.7224	1,465		1,465	2	1,467
Community Grants	750	1.3087	179		179		179
All Others	609	1.0626	145		145		145
SubTotal	57,310	100.0000	13,659		13,659	17	13,676
TOTAL	57,310	100.0000	13,659		13,659	17	13,676

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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	402		402	1	403
Pers. Care-Aide	1,560	26.6758	247		247		247
Soldiers Relief	1,179	20.1607	187		187		187
All Others	577	9.8666	91		91		91
SubTotal	5,848	100.0000	927		927	1	928
TOTAL	5,848	100.0000	927		927	1	928

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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	1,151		1,151	1	1,152
Jail	32,900	82.4561	5,412		5,412	7	5,419
SubTotal	39,900	100.0000	6,563		6,563	8	6,571
TOTAL	39,900	100.0000	6,563		6,563	8	6,571

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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	445		445		445
MSU Extension	3,404	14.0778	520		520	1	521
Health Dept	17,668	73.0686	2,698		2,698	3	2,701
All Others	192	0.7940	29		29		29
SubTotal	24,180	100.0000	3,692		3,692	4	3,696
TOTAL	24,180	100.0000	3,692		3,692	4	3,696

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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	346		346		346
SubTotal	1,715	100.0000	346		346		346
TOTAL	1,715	100.0000	346		346		346

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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	1,278		1,278	2	1,280
SubTotal	3,200	100.0000	1,278		1,278	2	1,280
TOTAL	3,200	100.0000	1,278		1,278	2	1,280

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
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	2,042,500	13.5991	1,368		1,368	2	1,370
911 Fund	1,819,100	12.1117	1,219		1,219	1	1,220
Mental Health	6,453,300	42.9663	4,324		4,324	6	4,330
Animal Control	267,400	1.7804	179		179		179
Equip Aquisition	595,200	3.9629	399		399		399
FIA Space Costs	3,436,900	22.8831	2,303		2,303	3	2,306
All Others	405,000	2.6965	271		271		271
SubTotal	15,019,400	100.0000	10,063		10,063	12	10,075
TOTAL	15,019,400	100.0000	10,063		10,063	12	10,075

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, 2013
Schedule .5 - Allocation Summary
For Department Insurance

Receiving Department	Total	General Liab	Vehicle Ins	Sheriff	Health/CMH	Prop Co Complex	Prop Annex
Administrative	999	736	0	0	0	263	0
Prosecuting Attorney	5,048	3,698	293	0	0	1,057	0
Treasurer	1,620	1,102	0	0	0	518	0
Computer Operations	312	210	0	0	0	102	0
Accounting	1,265	988	0	0	0	277	0
Building & Grounds	2,398	1,033	753	0	0	167	0
Bd of Comm	1,232	679	0	0	0	553	0
Circuit Court	4,606	3,063	0	0	0	1,543	0
District Court	6,643	4,241	0	0	0	2,402	0
Probate Court	4,882	1,384	1,758	0	0	1,740	0
Adult Probation	404	0	0	0	0	404	0
Elections	2	2	0	0	0	0	0
County Clerk	2,549	1,573	0	0	0	976	0
Equalization	525	204	0	0	0	321	0
Reg of Deeds	1,199	796	0	0	0	0	403
Drain Comm	1,899	1,033	565	0	0	301	0
Sheriff Admin	49,906	8,200	11,223	29,331	0	0	0
Jail	40,935	7,484	0	26,771	0	1,261	0
Medical Examiner	62	62	0	0	0	0	0
MSU Extension	1,176	362	293	0	0	0	0
Road Comm	138	138	0	0	0	0	0
Parks & Rec	1,893	335	188	0	0	0	0
Polly Ann Trail	1	1	0	0	0	0	0
911 Fund	5,607	4,387	0	0	0	0	0
Friend of Court	6,309	3,963	879	0	0	1,467	0
Health Dept	11,793	7,972	0	0	1,120	0	0
Mental Health	27,582	15,828	5,853	0	1,571	0	0
Pers. Care-Aide	3,942	2,410	1,285	0	0	0	247
Animal Control	1,474	573	376	0	0	0	0
County Surveyor	19	19	0	0	0	0	0
Emerg Management	245	245	0	0	0	0	0
Community Grants	849	670	0	0	0	179	0
Police Services	18,452	4,031	0	14,421	0	0	0

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Schedule .5 - Allocation Summary
For Department Insurance

Receiving Department	Total	General Liab	Vehicle Ins	Sheriff	Health/CMH	Prop Co Complex	Prop Annex
Law Enforc Prog	211	46	0	165	0	0	0
Law Enforc Grant	2,320	507	0	1,813	0	0	0
Comm Development	641	265	376	0	0	0	0
Child Care	547	547	0	0	0	0	0
Soldiers Relief	561	374	0	0	0	0	187
Comm Collaborat	733	733	0	0	0	0	0
Foreclosure	257	257	0	0	0	0	0
Equip Aquisition	2,827	0	2,428	0	0	0	0
FIA Space Costs	2,306	0	0	0	0	0	0
All Others	1,816	0	0	0	0	145	91
Direct Billed	0	0	0	0	0	0	0
Total	218,185	80,151	26,270	72,501	2,691	13,676	928

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Schedule .5 - Allocation Summary
For Department Insurance

Receiving Department	Prop Jail	Prop Health Bld	Prop Storage Bd	Prop Hist. CH	Prop Misc Bldgs
Administrative	0	0	0	0	0
Prosecuting Attorney	0	0	0	0	0
Treasurer	0	0	0	0	0
Computer Operations	0	0	0	0	0
Accounting	0	0	0	0	0
Building & Grounds	0	445	0	0	0
Bd of Comm	0	0	0	0	0
Circuit Court	0	0	0	0	0
District Court	0	0	0	0	0
Probate Court	0	0	0	0	0
Adult Probation	0	0	0	0	0
Elections	0	0	0	0	0
County Clerk	0	0	0	0	0
Equalization	0	0	0	0	0
Reg of Deeds	0	0	0	0	0
Drain Comm	0	0	0	0	0
Sheriff Admin	1,152	0	0	0	0
Jail	5,419	0	0	0	0
Medical Examiner	0	0	0	0	0
MSU Extension	0	521	0	0	0
Road Comm	0	0	0	0	0
Parks & Rec	0	0	0	0	1,370
Polly Ann Trail	0	0	0	0	0
911 Fund	0	0	0	0	1,220
Friend of Court	0	0	0	0	0
Health Dept	0	2,701	0	0	0
Mental Health	0	0	0	0	4,330
Pers. Care-Aide	0	0	0	0	0
Animal Control	0	0	346	0	179
County Surveyor	0	0	0	0	0
Emerg Management	0	0	0	0	0
Community Grants	0	0	0	0	0
Police Services	0	0	0	0	0

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2013
Schedule .5 - Allocation Summary
For Department Insurance

Receiving Department	Prop Jail	Prop Health Bld	Prop Storage Bd	Prop Hist. CH	Prop Misc Bldgs
Law Enforc Prog	0	0	0	0	0
Law Enforc Grant	0	0	0	0	0
Comm Development	0	0	0	0	0
Child Care	0	0	0	0	0
Soldiers Relief	0	0	0	0	0
Comm Collaborat	0	0	0	0	0
Foreclosure	0	0	0	0	0
Equip Aquisition	0	0	0	0	399
FIA Space Costs	0	0	0	0	2,306
All Others	0	29	0	1,280	271
Direct Billed	0	0	0	0	0
Total	6,571	3,696	346	1,280	10,075

Internal Service Fund

Schedules

Lapeer County, Michigan
Internal Service Fund Summary
Based On The Fiscal Year Ended December 31, 2013

The following pages provide a description of the Internal Service Funds, balance sheet, income statement, and working capital reserve, which are also included in the fiscal 2013 annual financial statements.

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

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

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

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

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

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

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

The following information is provided for information purposes. It will be necessary for the County to monitor the retained earnings for each type of coverage to insure that retained earnings are within acceptable limits. The retained earnings for each fund per the audit were adjusted to reflect capital contributions, operating transfers in, and operating transfers out

that were either subsidies or withdrawals from each respective fund and were not based on provided services.

The following funds are identified as having excess reserves beyond the 60 days operating expense.

Unemployment – the County has discontinued charging departments for unemployment for both 2014 and 2015 and will re-evaluate the fund balance needed for 2016. It will be necessary for the County to monitor this fund to ensure the reserve levels are maintained within acceptable limits.

Workers Compensation – the operating expenses in 2013 included an audit adjustment of \$90,000 related to claims liability which resulted in negative operating expenses for the current year. The operating expenses used for purposes of computing the sixty day operating expense adjustment was net of the audit adjustment.

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, 2013

	Health Insurance	Unemployment Insurance	Workers' Compensation	Centralized Purchasing
Assets:				
Current Assets:				
Cash and cash equivalents	\$ 951,232	\$ 146,912	\$ 1,284,163	\$ 6,009
Deposits with agent	3,075	-	16,000	-
Due from other funds	-	-	-	-
Prepaid items	19,281	-	-	-
Total Current Assets	973,588	146,912	1,300,163	6,009
Property, Plant, and Equipment, Net	-	-	-	-
Total Assets	973,588	146,912	1,300,163	6,009
Liabilities:				
Current Liabilities:				
Accounts payable	-	30,593	2,810	-
Accrued claims - current portion	-	-	14,000	-
Total Current Liabilities	-	30,593	16,810	-
Long-Term Liabilities:				
Accrued claims liabilities	-	-	36,000	-
Total Liabilities	-	30,593	52,810	-
Net Position:				
Net investment in capital assets	-	-	-	-
Unrestricted	973,588	116,319	1,247,353	6,009
Total Net Position	\$ 973,588	\$ 116,319	\$ 1,247,353	\$ 6,009

CMH Equipment Acquisition & Replacement	Equipment Acquisition & Replacement	Retirement	Public Employee Health Care	Total
\$ 143,839	\$ 1,705,931	\$ 323,628	\$ 5,047	\$ 4,566,761
-	-	-	-	19,075
-	-	27,847	-	27,847
-	8,175	-	-	27,456
143,839	1,714,106	351,475	5,047	4,641,139
394,739	1,981,780	-	-	2,376,519
538,578	3,695,886	351,475	5,047	7,017,658
-	59,063	130,363	-	222,829
-	-	-	-	14,000
-	59,063	130,363	-	236,829
-	-	-	-	36,000
-	59,063	130,363	-	272,829
394,739	1,981,780	-	-	2,376,519
143,839	1,655,043	221,112	5,047	4,368,310
<u>\$ 538,578</u>	<u>\$ 3,636,823</u>	<u>\$ 221,112</u>	<u>\$ 5,047</u>	<u>\$ 6,744,829</u>

LAPEER COUNTY, MICHIGAN

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION INTERNAL SERVICE FUNDS FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Health Insurance</u>	<u>Unemployment Insurance</u>	<u>Workers' Compensation</u>	<u>Centralized Purchasing</u>
Operating Revenues:				
Charges for services	<u>\$ 3,761,552</u>	<u>\$ 121,288</u>	<u>\$ 128,103</u>	<u>\$ -</u>
Operating Expenses:				
Administrative and operating	15,877	178	387	-
Retirement and health care savings contributions	-	-	-	-
Insurance and claims	3,636,657	30,593	(41,608)	-
Depreciation	-	-	-	-
Total Operating Expenses	<u>3,652,534</u>	<u>30,771</u>	<u>(41,221)</u>	<u>-</u>
Operating Income (Loss)	109,018	90,517	169,324	-
Non-Operating Revenues:				
Gain on sale of assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Income (Loss) before Transfers	<u>109,018</u>	<u>90,517</u>	<u>169,324</u>	<u>-</u>
Transfers:				
Transfers In	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Change in Net Position	109,018	90,517	169,324	-
Net Position at beginning of year	<u>864,570</u>	<u>25,802</u>	<u>1,078,029</u>	<u>6,009</u>
Net Position at end of year	<u>\$ 973,588</u>	<u>\$ 116,319</u>	<u>\$ 1,247,353</u>	<u>\$ 6,009</u>

CMH Equipment Acquisition & Replacement	Equipment Acquisition & Replacement	Retirement	Public Employee Health Care	Total
<u>\$ 76,620</u>	<u>\$ 799,533</u>	<u>\$ 1,392,472</u>	<u>\$ 117,300</u>	<u>\$ 6,396,868</u>
295	429,466	246	235	446,684
-	-	1,387,321	112,110	1,499,431
-	-	-	-	3,625,642
77,509	352,077	-	-	429,586
<u>77,804</u>	<u>781,543</u>	<u>1,387,567</u>	<u>112,345</u>	<u>6,001,343</u>
(1,184)	17,990	4,905	4,955	395,525
<u>-</u>	<u>28,600</u>	<u>-</u>	<u>-</u>	<u>28,600</u>
<u>(1,184)</u>	<u>46,590</u>	<u>4,905</u>	<u>4,955</u>	<u>424,125</u>
<u>-</u>	<u>384,469</u>	<u>-</u>	<u>-</u>	<u>384,469</u>
(1,184)	431,059	4,905	4,955	808,594
<u>539,762</u>	<u>3,205,764</u>	<u>216,207</u>	<u>92</u>	<u>5,936,235</u>
<u>\$ 538,578</u>	<u>\$ 3,636,823</u>	<u>\$ 221,112</u>	<u>\$ 5,047</u>	<u>\$ 6,744,829</u>

LAPEER COUNTY, MICHIGAN
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Health Insurance</u>	<u>Unemployment Insurance</u>	<u>Workers' Compensation</u>	<u>Centralized Purchasing</u>
Cash Flows From Operating Activities:				
Cash receipts for interfund services	\$ 3,761,552	\$ 123,646	\$ 130,461	\$ -
Cash payments to suppliers	(3,631,153)	(13,715)	(46,654)	-
Net Cash Provided by (Used in) Operating Activities	<u>130,399</u>	<u>109,931</u>	<u>83,807</u>	<u>-</u>
Cash Flows From Noncapital Financing Activities:				
Transfers in	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash Flows From Capital and Related Financing Activities:				
Acquisition of capital assets	-	-	-	-
Proceeds from sale of assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Cash Used in Capital and Related Financing Activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Increase (Decrease) in Cash and Cash Equivalents	130,399	109,931	83,807	-
Cash and Cash Equivalents at beginning of year	<u>820,833</u>	<u>36,981</u>	<u>1,200,356</u>	<u>6,009</u>
Cash and Cash Equivalents at end of year	<u><u>\$ 951,232</u></u>	<u><u>\$ 146,912</u></u>	<u><u>\$ 1,284,163</u></u>	<u><u>\$ 6,009</u></u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities:				
Operating Income (Loss)	\$ 109,018	\$ 90,517	\$ 169,324	\$ -
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities -				
Depreciation	-	-	-	-
Change in assets and liabilities:				
Due to/from other funds	-	2,358	2,358	-
Prepaid expenses/deposits	21,381	-	-	-
Accounts payable	-	17,056	2,125	-
Accrued claims	<u>-</u>	<u>-</u>	<u>(90,000)</u>	<u>-</u>
Net Cash Provided by (Used in) Operating Activities	<u><u>\$ 130,399</u></u>	<u><u>\$ 109,931</u></u>	<u><u>\$ 83,807</u></u>	<u><u>\$ -</u></u>

CMH Equipment Acquisition & Replacement	Equipment Acquisition & Replacement	Retirement	Public Employee Health Care	Total
\$ 76,620	\$ 827,015	\$ 1,387,971	\$ 117,300	\$ 6,424,565
(295)	(406,454)	(1,396,137)	(112,345)	(5,606,753)
<u>76,325</u>	<u>420,561</u>	<u>(8,166)</u>	<u>4,955</u>	<u>817,812</u>
-	384,469	-	-	384,469
(66,063)	(395,073)	-	-	(461,136)
-	28,600	-	-	28,600
<u>(66,063)</u>	<u>(366,473)</u>	<u>-</u>	<u>-</u>	<u>(432,536)</u>
10,262	438,557	(8,166)	4,955	769,745
<u>133,577</u>	<u>1,267,374</u>	<u>331,794</u>	<u>92</u>	<u>3,797,016</u>
<u>\$ 143,839</u>	<u>\$ 1,705,931</u>	<u>\$ 323,628</u>	<u>\$ 5,047</u>	<u>\$ 4,566,761</u>
\$ (1,184)	\$ 17,990	\$ 4,905	\$ 4,955	\$ 395,525
77,509	352,077	-	-	429,586
-	27,482	(4,501)	-	27,697
-	(8,175)	-	-	13,206
-	31,187	(8,570)	-	41,798
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(90,000)</u>
<u>\$ 76,325</u>	<u>\$ 420,561</u>	<u>\$ (8,166)</u>	<u>\$ 4,955</u>	<u>\$ 817,812</u>

Lapeer County, Michigan
Internal Service Fund Summary
Based On The Fiscal Year Ended December 31, 2013

	Total	Health Insurance	Unemployment Insurance	Workers Comp	Centralized Purchasing	CMH Equipment	Equipment Acquisition & Replacement
Income Statement:							
Operating Revenues	6,396,868	3,761,552	121,288	128,103	-	76,620	799,533
Operating Expenses	(5,571,757)	(3,652,534)	(30,771)	41,221	-	(295)	(429,466)
Depreciation	(429,586)	-	-	-	-	(77,509)	(352,077)
Total Expenses	(6,001,343)	(3,652,534)	(30,771)	41,221	-	(77,804)	(781,543)
Net Profit/(Loss)	395,525	109,018	90,517	169,324	-	(1,184)	17,990
Non Operating Revenue/(Exp)	28,600	-	-	-	-	-	28,600
Operating Transfers In/(Out)	384,469	-	-	-	-	-	384,469
Net Increase/(Decrease)	808,594	109,018	90,517	169,324	-	(1,184)	431,059
Beginning R.E. per CAFR	5,936,235	864,570	25,802	1,078,029	6,009	539,762	3,205,764
Ending R.E. per CAFR	6,744,829	973,588	116,319	1,247,353	6,009	538,578	3,636,823
<u>A-87 R.E. Adjustments:</u>							
Prior Year Adjustments	(8,415,634)	(1,317,464)	(47,290)	(1,002,783)	(6,009)	(610,699)	(5,431,389)
Current Year Adjustments	(580,858)	-	-	-	-	-	(580,858)
Total Adjustments	(8,996,492)	(1,317,464)	(47,290)	(1,002,783)	(6,009)	(610,699)	(6,012,247)
A-87 Adjusted R.E.	(2,251,663)	(343,876)	69,029	244,570	-	(72,121)	(2,375,424)
Sixty Day Operating Expense	(928,626)	(608,756)	(5,129)	(8,130)	-	(49)	(71,578)
Excess Reserves	(3,180,289)	(952,632)	63,901	236,440	-	(72,170)	(2,447,002)
Excess months of WCR	(3.1)	24.9	58.2	N/A	(68.4)	N/A	

Lapeer County, Michigan
Internal Service Fund Summary
Based On The Fiscal Year Ended December 31, 2013

	Retirement	Public Employees Health Care
Income Statement:		
Operating Revenues	1,392,472	117,300
Operating Expenses	(1,387,567)	(112,345)
Depreciation	-	-
Total Expenses	(1,387,567)	(112,345)
Net Profit/(Loss)	4,905	4,955
Non Operating Revenue/(Exp)	-	-
Operating Transfers In/(Out)	-	-
Net Increase/(Decrease)	4,905	4,955
Beginning R.E. per CAFR	216,207	92
Ending R.E. per CAFR	<u>221,112</u>	<u>5,047</u>
<u>A-87 R.E. Adjustments:</u>		
Prior Year Adjustments	-	-
Current Year Adjustments	-	-
Total Adjustments	<u>-</u>	<u>-</u>
A-87 Adjusted R.E.	221,112	5,047
Sixty Day Operating Expense	(231,261)	(18,724)
Excess Reserves	<u>(10,149)</u>	<u>(13,677)</u>
Excess months of WCR	(0.1)	(1.5)