

**LAPEER COUNTY,
MICHIGAN
COUNTY-WIDE
COST ALLOCATION PLAN
FISCAL 2011**

Based on Actual Costs
For The Year Ended
December 31, 2011



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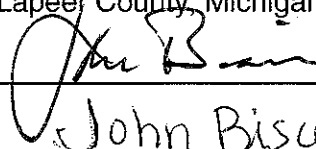
LAPEER COUNTY, MICHIGAN
COUNTY-WIDE COST ALLOCATION PLAN
Certification by the Responsible County Official

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

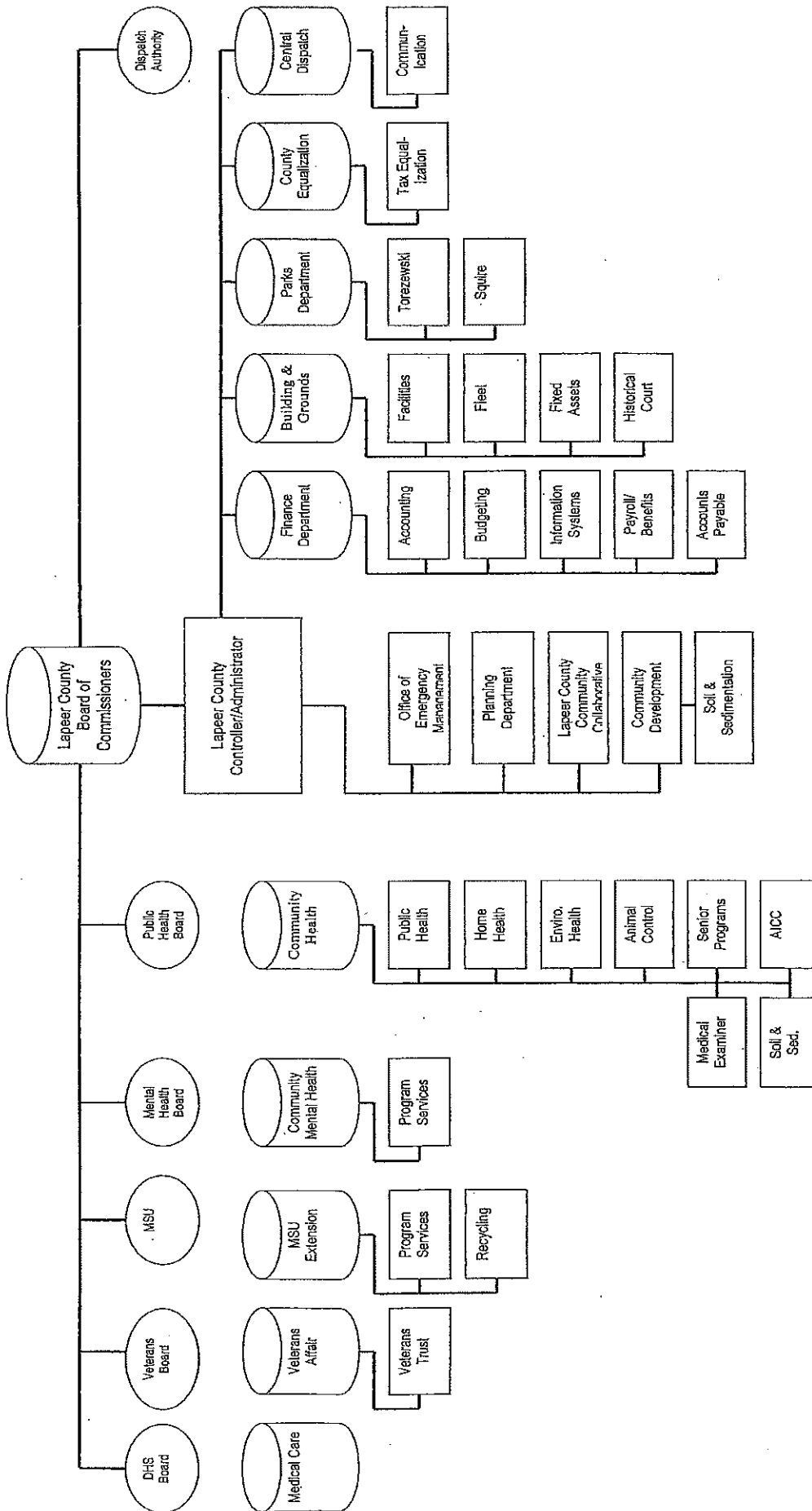
1.) All costs included in this proposal for the year ended December 31, 2011 to establish cost allocations or billings for the year beginning January 1, 2013, are allowable in accordance with the requirements of 2 CFR Part 225, Cost Principles for State, Local and Indian Tribal Governments (OMB Circular A-87) and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

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

I declare that the foregoing is true and correct.

Signature:	<u></u>
Name of Official:	<u>John Biscoe</u>
Title:	<u>County Controller/Administrator</u>
Date:	<u>Sept 14, 2012</u>

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 2011. 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, 2011

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Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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	4,150	11,577	18,030	0	0	13,049	3,025
Administrative	4,266	8,775	13,346	0	0	2,254	0
Professional Services	478	2,644	6,651	81	2,036	587	130
Prosecuting Attorney	1,239	2,549	3,877	0	0	655	0
Treasurer	90	3,279	354	36	4,435	1,137	51
Computer Operations	4,751	13,374	15,010	0	0	2,911	0
Accounting	2,075	14,429	11,214	322	10,016	3,300	488
Utilities	6,409	17,880	27,848	0	0	20,154	4,672
Building & Grounds	14,261	40,747	61,509	0	0	44,061	10,640
Insurance	2,038	8,198	12,112	0	0	10,043	658
Total Allocated	39,757	123,452	169,951	439	16,487	98,151	19,664
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	39,757	123,452	169,951	439	16,487	98,151	19,664
Adjustments	0	0	0	0	0	0	0
Proposed Costs	39,757	123,452	169,951	439	16,487	98,151	19,664

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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	7,328	2,409	1,675	2,260	20,718	0
Administrative	0	4,814	610	2,254	3,108	18,404	0
Professional Services	309	3,027	723	1,571	1,812	11,048	7
Prosecuting Attorney	0	1,398	177	655	902	5,346	0
Treasurer	222	41,985	10	4,579	44	821	2
Computer Operations	0	5,822	1,673	6,608	1,746	26,165	0
Accounting	1,150	4,148	972	2,268	2,623	9,175	24
Utilities	0	11,319	3,721	6,187	3,491	23,021	0
Building & Grounds	0	24,944	8,151	24,067	7,894	25,541	0
Insurance	7	4,247	888	2,079	3,790	93,813	0
Total Allocated	1,688	109,032	19,334	51,943	27,670	234,052	33
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	1,688	109,032	19,334	51,943	27,670	234,052	33
Adjustments	0	0	0	0	0	0	0
Proposed Costs	1,688	109,032	19,334	51,943	27,670	234,052	33

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Allocated Costs By Department

Detail

Central Service Departments	Marine Safety	Jail	Medical Examiner	Veterans Burial	Veterans Affairs	MSU Extension	Conservation Act
Building Use Charge	0	106,838	0	0	2,030	5,388	0
Administrative	0	18,221	0	0	792	1,218	0
Professional Services	53	10,371	656	56	797	1,564	3
Prosecuting Attorney	0	5,293	0	0	230	354	0
Treasurer	19	593	226	34	37	98	1
Computer Operations	0	3,494	0	0	1,746	9,898	0
Accounting	190	15,012	1,641	281	1,228	1,997	11
Utilities	0	122,817	0	0	2,401	6,171	0
Building & Grounds	0	140,798	0	0	9,331	23,855	0
Insurance	0	70,012	92	0	731	2,538	0
Total Allocated	262	493,449	2,615	371	19,323	53,081	15
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	262	493,449	2,615	371	19,323	53,081	15
Adjustments	0	0	0	0	0	0	0
Proposed Costs	262	493,449	2,615	371	19,323	53,081	15

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Allocated Costs By Department

Detail

Central Service Departments	Planning	LDC Development	Road Comm	Parks & Rec	Polly Ann Trail	911 Fund	Friend of Court
Building Use Charge	0	0	0	448	0	0	11,005
Administrative	0	0	0	1,036	0	11,334	10,908
Professional Services	38	2	384	1,116	17	6,440	5,545
Prosecuting Attorney	0	0	0	301	0	3,293	3,168
Treasurer	8	1	323	584	1	1,722	6,078
Computer Operations	0	0	0	581	0	8,151	0
Accounting	99	8	578	3,765	32	7,247	8,949
Utilities	0	0	0	252	0	0	16,998
Building & Grounds	0	0	0	2,686	0	19,139	38,191
Insurance	0	0	209	4,398	0	9,587	11,595
Total Allocated	145	11	1,494	15,167	50	66,913	112,437
Roll Forward	0	0	0	0	0	0	(10,051)
Cost With Roll Forward	145	11	1,494	15,167	50	66,913	102,386
Adjustments	0	0	0	0	0	0	0
Proposed Costs	145	11	1,494	15,167	50	66,913	102,386

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Allocated Costs By Department

Detail

Central Service Departments	FOC DP	Marriage Counsel	Health Dept	Mental Health	Pers. Care-Aide	Animal Control	County Surveyor
Building Use Charge	0	0	28,864	0	2,686	4,942	0
Administrative	0	0	20,963	41,503	7,983	1,828	610
Professional Services	0	23	11,205	41,791	4,638	1,437	293
Prosecuting Attorney	0	0	6,089	12,059	2,319	531	177
Treasurer	0	2,005	2,446	5,526	742	1,474	6
Computer Operations	9,771	0	23,530	0	3,619	1,746	0
Accounting	0	33	20,736	66,287	7,306	3,009	514
Utilities	0	0	27,851	0	3,178	0	0
Building & Grounds	0	0	107,899	87,541	12,169	7,741	0
Insurance	0	0	23,738	52,920	8,612	2,278	89
Total Allocated	9,771	2,061	273,321	307,627	53,252	24,986	1,689
Roll Forward	1,228	0	0	0	0	0	0
Cost With Roll Forward	10,999	2,061	273,321	307,627	53,252	24,986	1,689
Adjustments	0	0	0	0	0	0	0
Proposed Costs	10,999	2,061	273,321	307,627	53,252	24,986	1,689

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Allocated Costs By Department

Detail

Central Service Departments	ROD Automation	Rental Property	Emerg Management	Community Grants	T.N.U.	Police Services	Law Enforc Prog
Building Use Charge	0	0	0	1,343	0	0	0
Administrative	0	0	610	1,950	0	9,506	183
Professional Services	129	173	475	2,041	412	9,778	494
Prosecuting Attorney	0	0	177	567	0	2,762	53
Treasurer	955	228	77	5,492	355	376	121
Computer Operations	0	0	581	2,911	0	0	0
Accounting	517	767	1,319	4,517	1,496	12,296	1,153
Utilities	0	0	0	2,075	0	0	0
Building & Grounds	0	0	309	4,647	0	1,389	77
Insurance	0	0	420	1,362	0	31,383	504
Total Allocated	1,601	1,168	3,968	26,905	2,263	67,490	2,585
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	1,601	1,168	3,968	26,905	2,263	67,490	2,585
Adjustments	0	0	0	0	0	0	0
Proposed Costs	1,601	1,168	3,968	26,905	2,263	67,490	2,585

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Allocated Costs By Department

Detail

Central Service Departments	Law Enforc Police	Law Enforc Grant	Law Enforc Other	Law Library	Comm Development	Senior Millage	Hort Sup/Serv MI
Building Use Charge	0	0	0	0	131	0	0
Administrative	0	1,218	0	0	305	0	0
Professional Services	2	1,485	282	67	522	81	10
Prosecuting Attorney	0	354	0	0	88	0	0
Treasurer	0	82	364	22	27	188	3
Computer Operations	0	0	0	0	0	0	0
Accounting	2	(1,903)	1,271	229	(3,027)	298	15
Utilities	0	0	0	0	74	0	0
Building & Grounds	0	154	0	0	130	0	77
Insurance	0	3,808	0	0	670	0	0
Total Allocated	4	5,198	1,917	318	(1,080)	567	105
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	4	5,198	1,917	318	(1,080)	567	105
Adjustments	0	0	0	0	0	0	0
Proposed Costs	4	5,198	1,917	318	(1,080)	567	105

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Allocated Costs By Department

Detail

Central Service Departments	F.I.A.	MCF Operations	Child Care	Veterans Trust	K.I.N.D.	Comm Collaborat	Debt Serv Funds
Building Use Charge	0	0	0	0	0	0	0
Administrative	0	0	1,828	0	0	2,864	0
Professional Services	134	518	1,764	23	2	2,845	262
Prosecuting Attorney	0	0	531	0	0	832	0
Treasurer	197	1,248	2,031	14	1	167	282
Computer Operations	0	0	1,746	0	0	0	0
Accounting	384	803	5,578	95	8	6,051	544
Utilities	0	0	0	0	0	0	0
Building & Grounds	0	0	154	0	0	77	0
Insurance	0	0	1,188	0	0	1,895	0
Total Allocated	715	2,569	14,820	132	11	14,731	1,088
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	715	2,569	14,820	132	11	14,731	1,088
Adjustments	0	0	0	0	0	0	0
Proposed Costs	715	2,569	14,820	132	11	14,731	1,088

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Allocated Costs By Department

Detail

Central Service Departments	Cap Proj Funds	Delinquent Tax	Foreclosure	Land Bank	Revolving Drain	Drain Equipment	CMH Equipment
Building Use Charge	0	0	0	0	0	0	0
Administrative	0	0	792	0	0	0	0
Professional Services	658	173	1,028	10	51	208	101
Prosecuting Attorney	0	0	230	0	0	0	0
Treasurer	170	45,002	20,530	3	21	102	7
Computer Operations	0	0	581	0	0	0	0
Accounting	1,266	620	2,095	33	198	891	187
Utilities	0	0	0	0	0	0	0
Building & Grounds	0	0	77	0	0	0	0
Insurance	0	0	421	0	0	0	0
Total Allocated	2,094	45,795	25,754	46	270	1,201	295
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	2,094	45,795	25,754	46	270	1,201	295
Adjustments	0	0	0	0	0	0	0
Proposed Costs	2,094	45,795	25,754	46	270	1,201	295

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Allocated Costs By Department

Detail

Central Service Departments	Equip Aquisition	Unempl Insurance	Workers Comp Ins	Health Insurance	Retirement Sys	Health Care Save	Special Assess
Building Use Charge	6,107	0	0	0	0	0	0
Administrative	0	0	0	0	0	0	0
Professional Services	2,123	69	103	5,821	96	86	234
Prosecuting Attorney	0	0	0	0	0	0	0
Treasurer	1,198	1	19	614	1	3	490
Computer Operations	0	0	0	0	0	0	0
Accounting	9,699	108	265	9,442	149	146	832
Utilities	3,341	0	0	0	0	0	0
Building & Grounds	8,317	0	0	0	0	0	0
Insurance	5,082	0	0	0	0	0	0
Total Allocated	35,867	178	387	15,877	246	235	1,556
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	35,867	178	387	15,877	246	235	1,556
Adjustments	0	0	0	0	0	0	0
Proposed Costs	35,867	178	387	15,877	246	235	1,556

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Allocated Costs By Department

Detail

Central Service Departments	FIA Space Costs	All Others	SubTotal	Direct Billed	Unallocated	Total
Building Use Charge	0	23,866	277,869	0	0	277,869
Administrative	0	0	193,483	0	0	193,483
Professional Services	0	36	149,829	0	0	149,829
Prosecuting Attorney	0	0	56,206	0	1,021,587	1,077,793
Treasurer	0	0	159,360	0	197,800	357,160
Computer Operations	0	0	146,415	0	0	146,415
Accounting	0	54	259,525	32,569	0	292,094
Utilities	0	17,061	326,921	0	0	326,921
Building & Grounds	70,317	40,223	837,113	0	0	837,113
Insurance	4,043	10,809	386,257	0	0	386,257
Total Allocated	74,360	92,049	2,792,978	32,569	1,219,387	4,044,934
Roll Forward	0	0	(8,823)	0	0	(8,823)
Cost With Roll Forward	74,360	92,049	2,784,155	32,569	1,219,387	4,036,111
Adjustments	0	0	0	0	0	0
Proposed Costs	74,360	92,049	2,784,155	32,569	1,219,387	4,036,111

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2011	Fixed Costs Fiscal 2011	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
Bd of Comm	39,757	0	0	39,757	0	39,757
Circuit Court	123,452	0	0	123,452	0	123,452
District Court	169,951	0	0	169,951	0	169,951
Jury Board	439	0	0	439	0	439
Indigent Counsel	16,487	0	0	16,487	0	16,487
Probate Court	98,151	0	0	98,151	0	98,151
Adult Probation	19,664	0	0	19,664	0	19,664
Elections	1,688	0	0	1,688	0	1,688
County Clerk	109,032	0	0	109,032	0	109,032
Equalization	19,334	0	0	19,334	0	19,334
Reg of Deeds	51,943	0	0	51,943	0	51,943
Drain Comm	27,670	0	0	27,670	0	27,670
Sheriff Admin	234,052	0	0	234,052	0	234,052
Crim Just Trng	33	0	0	33	0	33
Marine Safety	262	0	0	262	0	262
Jail	493,449	0	0	493,449	0	493,449
Medical Examiner	2,615	0	0	2,615	0	2,615
Veterans Burial	371	0	0	371	0	371
Veterans Affairs	19,323	0	0	19,323	0	19,323
MSU Extension	53,081	0	0	53,081	0	53,081
Conservation Act	15	0	0	15	0	15
Planning	145	0	0	145	0	145
LDC Development	11	0	0	11	0	11
Road Comm	1,494	0	0	1,494	0	1,494
Parks & Rec	15,167	0	0	15,167	0	15,167
Polly Ann Trail	50	0	0	50	0	50
911 Fund	66,913	0	0	66,913	0	66,913
Friend of Court	112,437	122,488	(10,051)	102,386	0	102,386
FOC DP	9,771	8,543	1,228	10,999	0	10,999
Marriage Counsel	2,061	0	0	2,061	0	2,061
Health Dept	273,321	0	0	273,321	0	273,321
Mental Health	307,627	0	0	307,627	0	307,627
Pers. Care-Aide	53,252	0	0	53,252	0	53,252
Animal Control	24,986	0	0	24,986	0	24,986

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2011	Fixed Costs Fiscal 2011	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
County Surveyor	1,689	0	0	1,689	0	1,689
ROD Automation	1,601	0	0	1,601	0	1,601
Rental Property	1,168	0	0	1,168	0	1,168
Emerg Management	3,968	0	0	3,968	0	3,968
Community Grants	26,905	0	0	26,905	0	26,905
T.N.U.	2,263	0	0	2,263	0	2,263
Police Services	67,490	0	0	67,490	0	67,490
Law Enforc Prog	2,585	0	0	2,585	0	2,585
Law Enforc Police	4	0	0	4	0	4
Law Enforc Grant	5,198	0	0	5,198	0	5,198
Law Enforc Other	1,917	0	0	1,917	0	1,917
Law Library	318	0	0	318	0	318
Comm Development	(1,080)	0	0	(1,080)	0	(1,080)
Senior Millage	567	0	0	567	0	567
Hort Sup/Serv MI	105	0	0	105	0	105
F.I.A.	715	0	0	715	0	715
MCF Operations	2,569	0	0	2,569	0	2,569
Child Care	14,820	0	0	14,820	0	14,820
Veterans Trust	132	0	0	132	0	132
K.I.N.D.	11	0	0	11	0	11
Comm Collaborat	14,731	0	0	14,731	0	14,731
Debt Serv Funds	1,088	0	0	1,088	0	1,088
Cap Proj Funds	2,094	0	0	2,094	0	2,094
Deliquent Tax	45,795	0	0	45,795	0	45,795
Foreclosure	25,754	0	0	25,754	0	25,754
Land Bank	46	0	0	46	0	46
Revolving Drain	270	0	0	270	0	270
Drain Equipment	1,201	0	0	1,201	0	1,201
CMH Equipment	295	0	0	295	0	295
Equip Aquisition	35,867	0	0	35,867	0	35,867
Unempl Insurance	178	0	0	178	0	178
Workers Comp Ins	387	0	0	387	0	387
Health Insurance	15,877	0	0	15,877	0	15,877
Retirement Sys	246	0	0	246	0	246



Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2011	Fixed Costs Fiscal 2011	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
Health Care Save	235	0	0	235	0	235
Special Assess	1,556	0	0	1,556	0	1,556
FIA Space Costs	74,360	0	0	74,360	0	74,360
All Others	92,049	0	0	92,049	0	92,049
SubTotal	2,792,978	131,031	(8,823)	2,784,155	0	2,784,155
Direct Billed	32,569					32,569
Unallocated	1,219,387					1,219,387
Total	4,044,934					4,036,111

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
Building Use Charge	0	300,541	
Administrative	203,176	(17,404)	
Professional Services	176,311	(2,689)	
Prosecuting Attorney	1,094,910	(103,126)	
Treasurer	363,933	(49,522)	
Computer Operations	142,127	27,071	
Accounting	299,181	1,344	
Utilities	358,792	(4,630)	
Building & Grounds	724,214	126,219	
Insurance	399,278	5,208	
Bd of Comm			39,757
Circuit Court			123,452
District Court			169,951
Jury Board			439
Indigent Counsel			16,487
Probate Court			98,151
Adult Probation			19,664
Elections			1,688
County Clerk			109,032
Equalization			19,334
Reg of Deeds			51,943
Drain Comm			27,670
Sheriff Admin			234,052
Crim Just Trng			33
Marine Safety			262
Jail			493,449
Medical Examiner			2,615
Veterans Burial			371
Veterans Affairs			19,323
MSU Extension			53,081
Conservation Act			15
Planning			145
LDC Development			11
Road Comm			1,494
Parks & Rec			15,167
Polly Ann Trail			50

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
911 Fund			66,913
Friend of Court			112,437
FOC DP			9,771
Marriage Counsel			2,061
Health Dept			273,321
Mental Health			307,627
Pers. Care-Aide			53,252
Animal Control			24,986
County Surveyor			1,689
ROD Automation			1,601
Rental Property			1,168
Emerg Management			3,968
Community Grants			26,905
T.N.U.			2,263
Police Services			67,490
Law Enforc Prog			2,585
Law Enforc Police			4
Law Enforc Grant			5,198
Law Enforc Other			1,917
Law Library			318
Comm Development		(1,080)
Senior Millage			567
Hort Sup/Serv MI			105
F.I.A.			715
MCF Operations			2,569
Child Care			14,820
Veterans Trust			132
K.I.N.D.			11
Comm Collaborat			14,731
Debt Serv Funds			1,088
Cap Proj Funds			2,094
Deliquent Tax			45,795
Foreclosure			25,754
Land Bank			46
Revolving Drain			270
Drain Equipment			1,201

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated	
CMH Equipment			295	
Equip Aquisition			35,867	
Unempl Insurance			178	
Workers Comp Ins			387	
Health Insurance			15,877	
Retirement Sys			246	
Health Care Save			235	
Special Assess			1,556	
FIA Space Costs			74,360	
All Others			92,049	
Direct Billed Total			32,569	
Unallocated Total			1,219,387	
Totals	<u>3,761,922</u>	<u>283,012</u>	<u>4,044,934</u>	Deviation 0

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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	(300,541)	0	0	0	0	0	0
Administrative	1,977	(211,583)	8,043	329	44	1,110	3,114
Professional Services	0	0	(176,029)	0	38	0	2,369
Prosecuting Attorney	7,943	8,410	4,718	(1,080,936)	309	10,655	9,267
Treasurer	3,892	3,047	3,182	885	(358,921)	7,212	4,832
Computer Operations	763	610	1,425	177	61	(178,598)	2,162
Accounting	2,079	2,438	2,710	708	168	7,729	(329,394)
Utilities	0	0	1,157	0	315	0	3,517
Building & Grounds	6,018	3,595	3,769	1,044	817	5,477	10,209
Insurance	0	0	1,196	0	9	0	1,830
Bd of Comm	4,150	4,266	478	1,239	90	4,751	2,075
Circuit Court	11,577	8,775	2,644	2,549	3,279	13,374	14,429
District Court	18,030	13,346	6,651	3,877	354	15,010	11,214
Jury Board	0	0	81	0	36	0	322
Indigent Counsel	0	0	2,036	0	4,435	0	10,016
Probate Court	13,049	2,254	587	655	1,137	2,911	3,300
Adult Probation	3,025	0	130	0	51	0	488
Elections	0	0	309	0	222	0	1,150
County Clerk	7,328	4,814	3,027	1,398	41,985	5,822	4,148
Equalization	2,409	610	723	177	10	1,673	972
Reg of Deeds	1,675	2,254	1,571	655	4,579	6,608	2,268
Drain Comm	2,260	3,108	1,812	902	44	1,746	2,623
Sheriff Admin	20,718	18,404	11,048	5,346	821	26,165	9,175
Crim Just Trng	0	0	7	0	2	0	24
Marine Safety	0	0	53	0	19	0	190
Jail	106,838	18,221	10,371	5,293	593	3,494	15,012
Medical Examiner	0	0	656	0	226	0	1,641
Veterans Burial	0	0	56	0	34	0	281
Veterans Affairs	2,030	792	797	230	37	1,746	1,228
MSU Extension	5,388	1,218	1,564	354	98	9,898	1,997
Conservation Act	0	0	3	0	1	0	11
Planning	0	0	38	0	8	0	99
LDC Development	0	0	2	0	1	0	8
Road Comm	0	0	384	0	323	0	578
Parks & Rec	448	1,036	1,116	301	584	581	3,765

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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
Polly Ann Trail	0	0	17	0	1	0	32
911 Fund	0	11,334	6,440	3,293	1,722	8,151	7,247
Friend of Court	11,005	10,908	5,545	3,168	6,078	0	8,949
FOC DP	0	0	0	0	0	9,771	0
Marriage Counsel	0	0	23	0	2,005	0	33
Health Dept	28,864	20,963	11,205	6,089	2,446	23,530	20,736
Mental Health	0	41,503	41,791	12,059	5,526	0	66,287
Pers. Care-Aide	2,686	7,983	4,638	2,319	742	3,619	7,306
Animal Control	4,942	1,828	1,437	531	1,474	1,746	3,009
County Surveyor	0	610	293	177	6	0	514
ROD Automation	0	0	129	0	955	0	517
Rental Property	0	0	173	0	228	0	767
Emerg Management	0	610	475	177	77	581	1,319
Community Grants	1,343	1,950	2,041	567	5,492	2,911	4,517
T.N.U.	0	0	412	0	355	0	1,496
Police Services	0	9,506	9,778	2,762	376	0	12,296
Law Enforc Prog	0	183	494	53	121	0	1,153
Law Enforc Police	0	0	2	0	0	0	2
Law Enforc Grant	0	1,218	1,485	354	82	0	(1,903)
Law Enforc Other	0	0	282	0	364	0	1,271
Law Library	0	0	67	0	22	0	229
Comm Development	131	305	522	88	27	0	(3,027)
Senior Millage	0	0	81	0	188	0	298
Hort Sup/Serv MI	0	0	10	0	3	0	15
F.I.A.	0	0	134	0	197	0	384
MCF Operations	0	0	518	0	1,248	0	803
Child Care	0	1,828	1,764	531	2,031	1,746	5,578
Veterans Trust	0	0	23	0	14	0	95
K.I.N.D.	0	0	2	0	1	0	8
Comm Collaborat	0	2,864	2,845	832	167	0	6,051
Debt Serv Funds	0	0	262	0	282	0	544
Cap Proj Funds	0	0	658	0	170	0	1,266
Deliquent Tax	0	0	173	0	45,002	0	620
Foreclosure	0	792	1,028	230	20,530	581	2,095
Land Bank	0	0	10	0	3	0	33

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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
Revolving Drain	0	0	51	0	21	0	198
Drain Equipment	0	0	208	0	102	0	891
CMH Equipment	0	0	101	0	7	0	187
Equip Aquisition	6,107	0	2,123	0	1,198	0	9,699
Unempl Insurance	0	0	69	0	1	0	108
Workers Comp Ins	0	0	103	0	19	0	265
Health Insurance	0	0	5,821	0	614	0	9,442
Retirement Sys	0	0	96	0	1	0	149
Health Care Save	0	0	86	0	3	0	146
Special Assess	0	0	234	0	490	0	832
FIA Space Costs	0	0	0	0	0	0	0
All Others	23,866	0	36	0	0	0	54
Direct Billings	0	0	0	0	0	0	32,569
Unallocated	0	0	0	1,021,587	197,800	0	0
Total	0	0	0	0	0	0	0

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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	3,051	6,590	1,553	0
Professional Services	0	0	0	0
Prosecuting Attorney	12,256	26,843	8,751	0
Treasurer	6,005	12,749	2,706	0
Computer Operations	1,177	2,501	524	0
Accounting	3,208	7,681	2,148	0
Utilities	(359,151)	0	0	0
Building & Grounds	6,533	(893,477)	5,582	0
Insurance	0	0	(407,521)	0
Bd of Comm	6,409	14,261	2,038	39,757
Circuit Court	17,880	40,747	8,198	123,452
District Court	27,848	61,509	12,112	169,951
Jury Board	0	0	0	439
Indigent Counsel	0	0	0	16,487
Probate Court	20,154	44,061	10,043	98,151
Adult Probation	4,672	10,640	658	19,664
Elections	0	0	7	1,688
County Clerk	11,319	24,944	4,247	109,032
Equalization	3,721	8,151	888	19,334
Reg of Deeds	6,187	24,067	2,079	51,943
Drain Comm	3,491	7,894	3,790	27,670
Sheriff Admin	23,021	25,541	93,813	234,052
Crim Just Trng	0	0	0	33
Marine Safety	0	0	0	262
Jail	122,817	140,798	70,012	493,449
Medical Examiner	0	0	92	2,615
Veterans Burial	0	0	0	371
Veterans Affairs	2,401	9,331	731	19,323
MSU Extension	6,171	23,855	2,538	53,081
Conservation Act	0	0	0	15
Planning	0	0	0	145
LDC Development	0	0	0	11
Road Comm	0	0	209	1,494
Parks & Rec	252	2,686	4,398	15,167

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Detail Of Allocated Costs

Department	Utilities 8.5	Building & Grounds 9.5	Insurance 10.5	Total Plan Allocated
Polly Ann Trail	0	0	0	50
911 Fund	0	19,139	9,587	66,913
Friend of Court	16,998	38,191	11,595	112,437
FOC DP	0	0	0	9,771
Marriage Counsel	0	0	0	2,061
Health Dept	27,851	107,899	23,738	273,321
Mental Health	0	87,541	52,920	307,627
Pers. Care-Aide	3,178	12,169	8,612	53,252
Animal Control	0	7,741	2,278	24,986
County Surveyor	0	0	89	1,689
ROD Automation	0	0	0	1,601
Rental Property	0	0	0	1,168
Emerg Management	0	309	420	3,968
Community Grants	2,075	4,647	1,362	26,905
T.N.U.	0	0	0	2,263
Police Services	0	1,389	31,383	67,490
Law Enforc Prog	0	77	504	2,585
Law Enforc Police	0	0	0	4
Law Enforc Grant	0	154	3,808	5,198
Law Enforc Other	0	0	0	1,917
Law Library	0	0	0	318
Comm Development	74	130	670	(1,080)
Senior Millage	0	0	0	567
Hort Sup/Serv MI	0	77	0	105
F.I.A.	0	0	0	715
MCF Operations	0	0	0	2,569
Child Care	0	154	1,188	14,820
Veterans Trust	0	0	0	132
K.I.N.D.	0	0	0	11
Comm Collaborat	0	77	1,895	14,731
Debt Serv Funds	0	0	0	1,088
Cap Proj Funds	0	0	0	2,094
Deliquent Tax	0	0	0	45,795
Foreclosure	0	77	421	25,754
Land Bank	0	0	0	46

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Detail Of Allocated Costs

Department	Utilities 8.5	Building & Grounds 9.5	Insurance 10.5	Total Plan Allocated
Revolving Drain	0	0	0	270
Drain Equipment	0	0	0	1,201
CMH Equipment	0	0	0	295
Equip Aquisition	3,341	8,317	5,082	35,867
Unempl Insurance	0	0	0	178
Workers Comp Ins	0	0	0	387
Health Insurance	0	0	0	15,877
Retirement Sys	0	0	0	246
Health Care Save	0	0	0	235
Special Assess	0	0	0	1,556
FIA Space Costs	0	70,317	4,043	74,360
All Others	17,061	40,223	10,809	92,049
Direct Billings	0	0	0	32,569
Unallocated	0	0	0	1,219,387
Total	0	0	0	4,044,934

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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 Reg of Deeds	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 Labor Relations	Number of union positions by department	Union deduction report
3.4.3 Legal Services	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

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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 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 Bank Building	Assigned square footage by department	Building & Grounds department
9.4.6 Garage	Assigned square footage by department	Building & Grounds department
9.4.7 Reg of Deeds	Assigned square footage by department	Building & Grounds department
9.4.8 Animal Shelter	Assigned square footage by department	Building & Grounds department
9.4.9 Social Services	Direct allocation to FIA	Building & Grounds department
9.4.10 Central Disp	Assigned square footage by department	Building & Grounds department
9.4.11 Mental Health	Assigned square footage by department	Building & Grounds department
9.4.12 Historic CH	Assigned square footage by department	Building & Grounds department
9.4.13 Other Bldgs	Assigned square footage by department	Building & Grounds department
9.4.14 Phone/Network	Number of lines by department	Phone directory
9.4.15 Parks	Direct allocation to Parks	Facilities
9.4.16 Specific Serv	Dollar amount of specific services by department	Paid invoices

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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 Bank Bldg	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>Cost</u>	<u>Use Charge</u>
County Complex	5,131,913	102,638
Annex	503,480	10,070
Jail	5,904,627	118,093
Health Building	1,975,079	39,502
Garage	305,365	6,107
Register of Deeds	83,755	1,675
Animal Shelter	247,102	4,942
Historical Courthouse	890,084	17,514
Total Per Cost Plan		300,541

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, 2011
Schedule .2 - Costs To Be Allocated
For Department Building Use Charge

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
Total Allocated Additions:			0	0
Building Use Charge	300,541			
Total Departmental Cost Adjustments:	300,541			300,541
Total To Be Allocated:	300,541	0		300,541

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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	300,541	0	102,638	10,070	118,093
Functional Cost	300,541	0	102,638	10,070	118,093
Allocation Step 1					
1st Allocation	300,541	0	102,638	10,070	118,093
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 0010 Building Use					
Total Allocated	300,541	0	102,638	10,070	118,093

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Schedule .3 - Costs Allocated By Activity
For Department Building Use Charge

	Health Building	Garage	Reg of Deeds	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	39,502	6,107	1,675	4,942	17,514
 Functional Cost	 39,502	 6,107	 1,675	 4,942	 17,514
Allocation Step 1					
1st Allocation	39,502	6,107	1,675	4,942	17,514
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 0010 Building Use					
Total Allocated	39,502	6,107	1,675	4,942	17,514

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Schedule .4 - Detail Activity Allocations
For Department Building Use Charge

Activity - County Complex

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

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, 2011
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
Veterans Affairs	1,179	20.1607	2,030		2,030		2,030
MSU Extension	2,591	44.3058	4,462		4,462		4,462
Pers. Care-Aide	1,560	26.6758	2,686		2,686		2,686
All Others	518	8.8577	892		892		892
SubTotal	5,848	100.0000	10,070		10,070		10,070
TOTAL	5,848	100.0000	10,070		10,070		10,070

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, 2011
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	20,718		20,718		20,718
Jail	32,900	82.4561	97,375		97,375		97,375
SubTotal	39,900	100.0000	118,093		118,093		118,093
TOTAL	39,900	100.0000	118,093		118,093		118,093

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, 2011
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	4,764		4,764		4,764
MSU Extension	567	2.3449	926		926		926
Health Dept	17,668	73.0686	28,864		28,864		28,864
All Others	3,029	12.5269	4,948		4,948		4,948
SubTotal	24,180	100.0000	39,502		39,502		39,502
TOTAL	24,180	100.0000	39,502		39,502		39,502

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, 2011
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		6,107
SubTotal	3,456	100.0000	6,107		6,107		6,107
TOTAL	3,456	100.0000	6,107		6,107		6,107

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, 2011
Schedule .4 - Detail Activity Allocations
For Department Building Use Charge

Activity - Reg of Deeds

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Reg of Deeds	2,880	100.0000	1,675		1,675		1,675
SubTotal	2,880	100.0000	1,675		1,675		1,675
TOTAL	2,880	100.0000	1,675		1,675		1,675

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, 2011
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		4,942
SubTotal	1,715	100.0000	4,942		4,942		4,942
TOTAL	1,715	100.0000	4,942		4,942		4,942

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, 2011
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
Parks & Rec	171	2.5561	448		448		448
Comm Development	50	0.7474	131		131		131
All Others	6,469	96.6965	16,935		16,935		16,935
SubTotal	6,690	100.0000	17,514		17,514		17,514
TOTAL	6,690	100.0000	17,514		17,514		17,514

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, 2011
Schedule .5 - Allocation Summary
For Department Building Use Charge

Receiving Department	Total	County Complex	Annex	Jail	Health Building	Garage	Reg of Deeds
Administrative	1,977	1,977	0	0	0	0	0
Prosecuting Attorney	7,943	7,943	0	0	0	0	0
Treasurer	3,892	3,892	0	0	0	0	0
Computer Operations	763	763	0	0	0	0	0
Accounting	2,079	2,079	0	0	0	0	0
Building & Grounds	6,018	1,254	0	0	4,764	0	0
Bd of Comm	4,150	4,150	0	0	0	0	0
Circuit Court	11,577	11,577	0	0	0	0	0
District Court	18,030	18,030	0	0	0	0	0
Probate Court	13,049	13,049	0	0	0	0	0
Adult Probation	3,025	3,025	0	0	0	0	0
County Clerk	7,328	7,328	0	0	0	0	0
Equalization	2,409	2,409	0	0	0	0	0
Reg of Deeds	1,675	0	0	0	0	0	1,675
Drain Comm	2,260	2,260	0	0	0	0	0
Sheriff Admin	20,718	0	0	20,718	0	0	0
Jail	106,838	9,463	0	97,375	0	0	0
Veterans Affairs	2,030	0	2,030	0	0	0	0
MSU Extension	5,388	0	4,462	0	926	0	0
Parks & Rec	448	0	0	0	0	0	0
Friend of Court	11,005	11,005	0	0	0	0	0
Health Dept	28,864	0	0	0	28,864	0	0
Pers. Care-Aide	2,686	0	2,686	0	0	0	0
Animal Control	4,942	0	0	0	0	0	0
Community Grants	1,343	1,343	0	0	0	0	0
Comm Development	131	0	0	0	0	0	0
Equip Aquisition	6,107	0	0	0	0	6,107	0
All Others	23,866	1,091	892	0	4,948	0	0

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Schedule .5 - Allocation Summary
For Department Building Use Charge

Receiving Department	Total	County Complex	Annex	Jail	Health Building	Garage	Reg of Deeds
Direct Billed	0	0	0	0	0	0	0
Total	300,541	102,638	10,070	118,093	39,502	6,107	1,675

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Schedule .5 - Allocation Summary
For Department Building Use Charge

Receiving Department	Animal Shelter	Historical CH
Administrative	0	0
Prosecuting Attorney	0	0
Treasurer	0	0
Computer Operations	0	0
Accounting	0	0
Building & Grounds	0	0
Bd of Comm	0	0
Circuit Court	0	0
District Court	0	0
Probate Court	0	0
Adult Probation	0	0
County Clerk	0	0
Equalization	0	0
Reg of Deeds	0	0
Drain Comm	0	0
Sheriff Admin	0	0
Jail	0	0
Veterans Affairs	0	0
MSU Extension	0	0
Parks & Rec	0	448
Friend of Court	0	0
Health Dept	0	0
Pers. Care-Aide	0	0
Animal Control	4,942	0
Community Grants	0	0
Comm Development	0	131
Equip Aquisition	0	0
All Others	0	16,935

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Schedule .5 - Allocation Summary
For Department Building Use Charge

Receiving Department	Animal Shelter	Historical CH
Direct Billed	0	0
Total	<u>4,942</u>	<u>17,514</u>

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

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

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

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

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

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Schedule .2 - Costs To Be Allocated
For Department Administrative

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	203,176			203,176
Cost Allocation	(31,673)			
Total Deductions:	(31,673)			(31,673)
Building Use Charge	1,977		1,977	
Administrative		1,075	1,075	
Professional Services		8,043	8,043	
Prosecuting Attorney		329	329	
Treasurer		44	44	
Computer Operations		1,110	1,110	
Accounting		3,114	3,114	
Utilities		3,051	3,051	
Building & Grounds		6,590	6,590	
Insurance		1,553	1,553	
Total Allocated Additions:	1,977	24,909	26,886	26,886
Memberships	14,269			
Total Departmental Cost Adjustments:	14,269			14,269
Total To Be Allocated:	187,749	24,909		212,658

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Schedule .3 - Costs Allocated By Activity
For Department Administrative

	Total	General & Admin	Admin Services
Wages & Benefits			
SALARIES & WAGES	124,305	0	124,305
FRINGE BENEFITS	41,899	0	41,899
Other Expense & Cost			
Supplies	3,418	0	3,418
Operating Expense	1,881	0	1,881
Expendable Equip	0	0	0
*Cost Allocation	31,673	31,673	0
Departmental Totals			
Total Expenditures	203,176	31,673	171,503
Deductions			
Total Deductions	(31,673)	(31,673)	0
Cost Adjustments			
Memberships	14,269	0	14,269
Functional Cost	185,772	0	185,772
Allocation Step 1			
Inbound- All Others	1,977	0	1,977
1st Allocation	187,749	0	187,749
Allocation Step 2			
Inbound- All Others	24,909	0	24,909
2nd Allocation	24,909	0	24,909
Total For 0030 Administrative			
Total Allocated	212,658	0	212,658

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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	2.00	0.5727	1,075		1,075		1,075
Prosecuting Attorney	13.80	3.9519	7,420		7,420	990	8,410
Treasurer	5.00	1.4318	2,688		2,688	359	3,047
Computer Operations	1.00	0.2864	538		538	72	610
Accounting	4.00	1.1455	2,151		2,151	287	2,438
Building & Grounds	5.90	1.6896	3,172		3,172	423	3,595
Bd of Comm	7.00	2.0046	3,764		3,764	502	4,266
Circuit Court	14.40	4.1237	7,742		7,742	1,033	8,775
District Court	21.90	6.2715	11,775		11,775	1,571	13,346
Probate Court	3.70	1.0596	1,989		1,989	265	2,254
County Clerk	7.90	2.2623	4,247		4,247	567	4,814
Equalization	1.00	0.2864	538		538	72	610
Reg of Deeds	3.70	1.0596	1,989		1,989	265	2,254
Drain Comm	5.10	1.4605	2,742		2,742	366	3,108
Sheriff Admin	30.20	8.6483	16,237		16,237	2,167	18,404
Jail	29.90	8.5624	16,076		16,076	2,145	18,221
Veterans Affairs	1.30	0.3723	699		699	93	792
MSU Extension	2.00	0.5727	1,075		1,075	143	1,218
Parks & Rec	1.70	0.4868	914		914	122	1,036
911 Fund	18.60	5.3265	10,000		10,000	1,334	11,334
Friend of Court	17.90	5.1260	9,624		9,624	1,284	10,908
Health Dept	34.40	9.8511	18,495		18,495	2,468	20,963
Mental Health	68.10	19.5016	36,616		36,616	4,887	41,503
Pers. Care-Aide	13.10	3.7514	7,043		7,043	940	7,983
Animal Control	3.00	0.8591	1,613		1,613	215	1,828
County Surveyor	1.00	0.2864	538		538	72	610
Emerg Management	1.00	0.2864	538		538	72	610
Community Grants	3.20	0.9164	1,720		1,720	230	1,950
Police Services	15.60	4.4674	8,387		8,387	1,119	9,506
Law Enforc Prog	0.30	0.0859	161		161	22	183

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Schedule .4 - Detail Activity Allocations
For Department Administrative

Activity - Admin Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Law Enforc Grant	2.00	0.5727	1,075		1,075	143	1,218
Comm Development	0.50	0.1432	269		269	36	305
Child Care	3.00	0.8591	1,613		1,613	215	1,828
Comm Collaborat	4.70	1.3459	2,527		2,527	337	2,864
Foreclosure	1.30	0.3723	699		699	93	792
SubTotal	349.20	100.0000	187,749		187,749	24,909	212,658
TOTAL	349.20	100.0000	187,749		187,749	24,909	212,658

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, 2011
Schedule .5 - Allocation Summary
For Department Administrative

Receiving Department	Total	Admin Services
Administrative	1,075	1,075
Prosecuting Attorney	8,410	8,410
Treasurer	3,047	3,047
Computer Operations	610	610
Accounting	2,438	2,438
Building & Grounds	3,595	3,595
Bd of Comm	4,266	4,266
Circuit Court	8,775	8,775
District Court	13,346	13,346
Probate Court	2,254	2,254
County Clerk	4,814	4,814
Equalization	610	610
Reg of Deeds	2,254	2,254
Drain Comm	3,108	3,108
Sheriff Admin	18,404	18,404
Jail	18,221	18,221
Veterans Affairs	792	792
MSU Extension	1,218	1,218
Parks & Rec	1,036	1,036
911 Fund	11,334	11,334
Friend of Court	10,908	10,908
Health Dept	20,963	20,963
Mental Health	41,503	41,503
Pers. Care-Aide	7,983	7,983
Animal Control	1,828	1,828
County Surveyor	610	610
Emerg Management	610	610
Community Grants	1,950	1,950
Police Services	9,506	9,506
Law Enforc Prog	183	183
Law Enforc Grant	1,218	1,218
Comm Development	305	305
Child Care	1,828	1,828



Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Schedule .5 - Allocation Summary
For Department Administrative

Receiving Department	Total	Admin Services
Comm Collaborat	2,864	2,864
Foreclosure	792	792
Direct Billed	0	0
Total	<u>212,658</u>	<u>212,658</u>

Lapeer County, Michigan
Professional Services
Nature and Extent of Services

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

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

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

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

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

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

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Schedule .2 - Costs To Be Allocated
For Department Professional Services

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	176,311			176,311
Cost Allocaton	(2,689)			
Total Deductions:	(2,689)			(2,689)
Professional Services		1,509	1,509	
Treasurer		38	38	
Accounting		2,369	2,369	
Total Allocated Additions:		3,916	3,916	3,916
Total To Be Allocated:	173,622	3,916		177,538

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Schedule .3 - Costs Allocated By Activity
For Department Professional Services

	Total	General & Admin	Accounting Serv	Labor Relations	Legal Services
Wages & Benefits					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
Other Expense & Cost					
Employee Recognit.	5,209	0	0	0	5,209
Financial Services	82,692	0	82,692	0	0
Legal Services	84,257	0	0	84,257	0
Health Services	1,332	0	0	0	1,332
*Cost Allocaton	2,689	2,689	0	0	0
Education Prog	132	0	0	0	132
Departmental Totals					
Total Expenditures	176,311	2,689	82,692	84,257	6,673
Deductions					
Total Deductions	(2,689)	(2,689)	0	0	0
Functional Cost	173,622	0	82,692	84,257	6,673
Allocation Step 1					
1st Allocation	173,622	0	82,692	84,257	6,673
Allocation Step 2					
Inbound- All Others	3,916	0	1,958	1,958	0
2nd Allocation	3,916	0	1,958	1,958	0
Total For 0040 Professional					
Total Allocated	177,538	0	84,650	86,215	6,673

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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	818	1.6569	1,370		1,370		1,370
Professional Services	901	1.8251	1,509		1,509		1,509
Prosecuting Attorney	1,238	2.5077	2,074		2,074	51	2,125
Treasurer	1,288	2.6090	2,157		2,157	53	2,210
Computer Operations	642	1.3004	1,075		1,075	26	1,101
Accounting	1,201	2.4328	2,012		2,012	49	2,061
Utilities	674	1.3653	1,129		1,129	28	1,157
Building & Grounds	1,441	2.9189	2,414		2,414	59	2,473
Insurance	697	1.4118	1,167		1,167	29	1,196
Bd of Comm	279	0.5651	467		467	11	478
Circuit Court	1,541	3.1215	2,581		2,581	63	2,644
District Court	854	1.7299	1,430		1,430	35	1,465
Jury Board	47	0.0952	79		79	2	81
Indigent Counsel	1,186	2.4024	1,987		1,987	49	2,036
Probate Court	342	0.6928	573		573	14	587
Adult Probation	76	0.1539	127		127	3	130
Elections	180	0.3646	302		302	7	309
County Clerk	442	0.8953	740		740	18	758
Equalization	232	0.4699	389		389	10	399
Reg of Deeds	349	0.7069	585		585	14	599
Drain Comm	301	0.6097	504		504	12	516
Sheriff Admin	961	1.9466	1,610		1,610	39	1,649
Crim Just Trng	4	0.0081	7		7		7
Marine Safety	31	0.0628	52		52	1	53
Jail	755	1.5293	1,265		1,265	31	1,296
Medical Examiner	382	0.7738	640		640	16	656
Veterans Burial	33	0.0668	55		55	1	56
Veterans Affairs	276	0.5591	462		462	11	473
MSU Extension	345	0.6988	578		578	14	592
Conservation Act	2	0.0041	3		3		3

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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
Planning	22	0.0446	37		37	1	38
LDC Development	1	0.0020	2		2		2
Road Comm	224	0.4537	375		375	9	384
Parks & Rec	650	1.3166	1,089		1,089	27	1,116
Polly Ann Trail	10	0.0203	17		17		17
911 Fund	731	1.4807	1,224		1,224	30	1,254
Friend of Court	587	1.1890	983		983	24	1,007
Marriage Counsel	13	0.0263	22		22	1	23
Health Dept	1,808	3.6623	3,028		3,028	74	3,102
Mental Health	11,697	23.6937	19,589		19,589	486	20,075
Pers. Care-Aide	814	1.6488	1,363		1,363	33	1,396
Animal Control	459	0.9298	769		769	19	788
County Surveyor	171	0.3464	286		286	7	293
ROD Automation	75	0.1519	126		126	3	129
Rental Property	101	0.2046	169		169	4	173
Emerg Management	277	0.5611	464		464	11	475
Community Grants	1,189	2.4084	1,992		1,992	49	2,041
T.N.U.	240	0.4861	402		402	10	412
Police Services	2,487	5.0377	4,166		4,166	102	4,268
Law Enforc Prog	288	0.5834	482		482	12	494
Law Enforc Police	1	0.0020	2		2		2
Law Enforc Grant	299	0.6057	501		501	12	513
Law Enforc Other	164	0.3322	275		275	7	282
Law Library	39	0.0790	65		65	2	67
Comm Development	115	0.2329	193		193	5	198
Senior Millage	47	0.0952	79		79	2	81
Hort Sup/Serv MI	6	0.0122	10		10		10
F.I.A.	78	0.1580	131		131	3	134
MCF Operations	302	0.6117	506		506	12	518
Child Care	1,028	2.0823	1,722		1,722	42	1,764

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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
Veterans Trust	13	0.0263	22		22	1	23
K.I.N.D.	1	0.0020	2		2		2
Comm Collaborat	1,658	3.3585	2,777		2,777	68	2,845
Debt Serv Funds	153	0.3099	256		256	6	262
Cap Proj Funds	383	0.7758	642		642	16	658
Deliquent Tax	101	0.2046	169		169	4	173
Foreclosure	410	0.8305	687		687	17	704
Land Bank	6	0.0122	10		10		10
Revolving Drain	30	0.0608	50		50	1	51
Drain Equipment	121	0.2451	203		203	5	208
CMH Equipment	59	0.1195	99		99	2	101
Equip Aquisition	1,237	2.5057	2,072		2,072	51	2,123
Unempl Insurance	40	0.0810	67		67	2	69
Workers Comp Ins	60	0.1215	101		101	2	103
Health Insurance	3,392	6.8708	5,682		5,682	139	5,821
Retirement Sys	56	0.1134	94		94	2	96
Health Care Save	50	0.1013	84		84	2	86
Special Assess	136	0.2755	228		228	6	234
All Others	21	0.0425	35		35	1	36
SubTotal	49,368	100.0000	82,692		82,692	1,958	84,650
TOTAL	49,368	100.0000	82,692		82,692	1,958	84,650

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, 2011
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	3.0075	2,534		2,534	59	2,593
Treasurer	3	1.1278	950		950	22	972
Computer Operations	1	0.3759	317		317	7	324
Accounting	2	0.7519	634		634	15	649
Building & Grounds	4	1.5038	1,267		1,267	29	1,296
District Court	16	6.0150	5,068		5,068	118	5,186
County Clerk	7	2.6316	2,217		2,217	52	2,269
Equalization	1	0.3759	317		317	7	324
Reg of Deeds	3	1.1278	950		950	22	972
Drain Comm	4	1.5038	1,267		1,267	29	1,296
Sheriff Admin	29	10.9023	9,186		9,186	213	9,399
Jail	28	10.5263	8,869		8,869	206	9,075
Veterans Affairs	1	0.3759	317		317	7	324
MSU Extension	3	1.1278	950		950	22	972
911 Fund	16	6.0150	5,068		5,068	118	5,186
Friend of Court	14	5.2632	4,435		4,435	103	4,538
Health Dept	25	9.3985	7,919		7,919	184	8,103
Mental Health	67	25.1881	21,221		21,221	495	21,716
Pers. Care-Aide	10	3.7594	3,168		3,168	74	3,242
Animal Control	2	0.7519	634		634	15	649
Police Services	17	6.3910	5,385		5,385	125	5,510
Law Enforc Grant	3	1.1278	950		950	22	972
Comm Development	1	0.3759	317		317	7	324
Foreclosure	1	0.3759	317		317	7	324
SubTotal	266	100.0000	84,257		84,257	1,958	86,215
TOTAL	266	100.0000	84,257		84,257	1,958	86,215

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, 2011
Schedule .4 - Detail Activity Allocations
For Department Professional Services

Activity - Legal Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Administrative	6,673	100.0000	6,673		6,673		6,673
SubTotal	6,673	100.0000	6,673		6,673		6,673
TOTAL	6,673	100.0000	6,673		6,673		6,673

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, 2011
Schedule .5 - Allocation Summary
For Department Professional Services

Receiving Department	Total	Accounting Serv	Labor Relations	Legal Services
Administrative	8,043	1,370	0	6,673
Professional Services	1,509	1,509	0	0
Prosecuting Attorney	4,718	2,125	2,593	0
Treasurer	3,182	2,210	972	0
Computer Operations	1,425	1,101	324	0
Accounting	2,710	2,061	649	0
Utilities	1,157	1,157	0	0
Building & Grounds	3,769	2,473	1,296	0
Insurance	1,196	1,196	0	0
Bd of Comm	478	478	0	0
Circuit Court	2,644	2,644	0	0
District Court	6,651	1,465	5,186	0
Jury Board	81	81	0	0
Indigent Counsel	2,036	2,036	0	0
Probate Court	587	587	0	0
Adult Probation	130	130	0	0
Elections	309	309	0	0
County Clerk	3,027	758	2,269	0
Equalization	723	399	324	0
Reg of Deeds	1,571	599	972	0
Drain Comm	1,812	516	1,296	0
Sheriff Admin	11,048	1,649	9,399	0
Crim Just Trng	7	7	0	0
Marine Safety	53	53	0	0
Jail	10,371	1,296	9,075	0
Medical Examiner	656	656	0	0
Veterans Burial	56	56	0	0
Veterans Affairs	797	473	324	0
MSU Extension	1,564	592	972	0
Conservation Act	3	3	0	0
Planning	38	38	0	0
LDC Development	2	2	0	0
Road Comm	384	384	0	0

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Schedule .5 - Allocation Summary
For Department Professional Services

Receiving Department	Total	Accounting Serv	Labor Relations	Legal Services
Parks & Rec	1,116	1,116	0	0
Polly Ann Trail	17	17	0	0
911 Fund	6,440	1,254	5,186	0
Friend of Court	5,545	1,007	4,538	0
Marriage Counsel	23	23	0	0
Health Dept	11,205	3,102	8,103	0
Mental Health	41,791	20,075	21,716	0
Pers. Care-Aide	4,638	1,396	3,242	0
Animal Control	1,437	788	649	0
County Surveyor	293	293	0	0
ROD Automation	129	129	0	0
Rental Property	173	173	0	0
Emerg Management	475	475	0	0
Community Grants	2,041	2,041	0	0
T.N.U.	412	412	0	0
Police Services	9,778	4,268	5,510	0
Law Enforc Prog	494	494	0	0
Law Enforc Police	2	2	0	0
Law Enforc Grant	1,485	513	972	0
Law Enforc Other	282	282	0	0
Law Library	67	67	0	0
Comm Development	522	198	324	0
Senior Millage	81	81	0	0
Hort Sup/Serv MI	10	10	0	0
F.I.A.	134	134	0	0
MCF Operations	518	518	0	0
Child Care	1,764	1,764	0	0
Veterans Trust	23	23	0	0
K.I.N.D.	2	2	0	0
Comm Collaborat	2,845	2,845	0	0
Debt Serv Funds	262	262	0	0
Cap Proj Funds	658	658	0	0
Deliquent Tax	173	173	0	0

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Schedule .5 - Allocation Summary
For Department Professional Services

Receiving Department	Total	Accounting Serv	Labor Relations	Legal Services
Foreclosure	1,028	704	324	0
Land Bank	10	10	0	0
Revolving Drain	51	51	0	0
Drain Equipment	208	208	0	0
CMH Equipment	101	101	0	0
Equip Aquisition	2,123	2,123	0	0
Unempl Insurance	69	69	0	0
Workers Comp Ins	103	103	0	0
Health Insurance	5,821	5,821	0	0
Retirement Sys	96	96	0	0
Health Care Save	86	86	0	0
Special Assess	234	234	0	0
All Others	36	36	0	0
Direct Billed	0	0	0	0
Total	177,538	84,650	86,215	6,673

**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, 2011**

	Total	PA-Misc	PA-DP
Final Costs 2011	\$ 91,424	\$ 80,769	\$ 10,655
Fixed Costs 2011	106,008	94,615	11,393
Roll forward Difference	(14,584)	(13,846)	(738)
Proposed Costs for 2013	\$ 76,840	\$ 66,923	\$ 9,917

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Schedule .2 - Costs To Be Allocated
For Department Prosecuting Attorney

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,094,910			1,094,910
Cost Allocation	(103,126)			
Total Deductions:	(103,126)			(103,126)
Building Use Charge	7,943		7,943	
Administrative	7,420	990	8,410	
Professional Services	4,608	110	4,718	
Prosecuting Attorney		2,272	2,272	
Treasurer		309	309	
Computer Operations		10,655	10,655	
Accounting		9,267	9,267	
Utilities		12,256	12,256	
Building & Grounds		26,843	26,843	
Insurance		8,751	8,751	
Total Allocated Additions:	19,971	71,453	91,424	91,424
Total To Be Allocated:	1,011,755	71,453		1,083,208

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Schedule .3 - Costs Allocated By Activity
For Department Prosecuting Attorney

	Total	General & Admin	Civil Counsel	Other Services
Wages & Benefits				
SALARIES & WAGES	680,703	0	39,481	641,222
FRINGE BENEFITS	257,072	0	14,910	242,162
Other Expense & Cost				
Supplies IV-D	3,560	0	0	3,560
Supplies Other	14,957	0	868	14,089
Other Services	(125)	0	0	(125)
Witness Fees	852	0	0	852
Subscriptions	70	0	4	66
Stenograph	962	0	0	962
Consulting	8,865	0	0	8,865
Parentage Testing	1,479	0	0	1,479
Process Serv IV-D	1,600	0	0	1,600
Telephone	4,790	0	278	4,512
Extraditions	(3,968)	0	0	(3,968)
Misc	196	0	11	185
Equipment Maint	736	0	43	693
*Cost Allocation	103,126	103,126	0	0
Equipment Rent	3,528	0	205	3,323
Vehicle Cost Alloc.	3,756	0	0	3,756
Tech License	3,570	0	0	3,570
Memberships IV-D	157	0	0	157
Memberships	1,828	0	106	1,722
Books	7,196	0	417	6,779
Departmental Totals				
Total Expenditures	1,094,910	103,126	56,323	935,461
Deductions				
Total Deductions	(103,126)	(103,126)	0	0

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Schedule .3 - Costs Allocated By Activity
For Department Prosecuting Attorney

	Total	General & Admin	Civil Counsel	Other Services
Functional Cost	991,784	0	56,323	935,461
Allocation Step 1				
Inbound- All Others	19,971	0	1,157	18,814
Unallocated Costs	(954,275)	0	0	(954,275)
1st Allocation	57,480	0	57,480	0
Allocation Step 2				
Inbound- All Others	71,453	0	4,141	67,312
Unallocated Costs	(67,312)	0	0	(67,312)
2nd Allocation	4,141	0	4,141	0
Total For 0050 Prosecuting				
Total Allocated	61,621	0	61,621	0

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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	2.00	0.5727	329		329		329
Prosecuting Attorney	13.80	3.9519	2,272		2,272		2,272
Treasurer	5.00	1.4318	823		823	62	885
Computer Operations	1.00	0.2864	165		165	12	177
Accounting	4.00	1.1455	658		658	50	708
Building & Grounds	5.90	1.6896	971		971	73	1,044
Bd of Comm	7.00	2.0046	1,152		1,152	87	1,239
Circuit Court	14.40	4.1237	2,370		2,370	179	2,549
District Court	21.90	6.2715	3,605		3,605	272	3,877
Probate Court	3.70	1.0596	609		609	46	655
County Clerk	7.90	2.2623	1,300		1,300	98	1,398
Equalization	1.00	0.2864	165		165	12	177
Reg of Deeds	3.70	1.0596	609		609	46	655
Drain Comm	5.10	1.4605	839		839	63	902
Sheriff Admin	30.20	8.6483	4,971		4,971	375	5,346
Jail	29.90	8.5624	4,922		4,922	371	5,293
Veterans Affairs	1.30	0.3723	214		214	16	230
MSU Extension	2.00	0.5727	329		329	25	354
Parks & Rec	1.70	0.4868	280		280	21	301
911 Fund	18.60	5.3265	3,062		3,062	231	3,293
Friend of Court	17.90	5.1260	2,946		2,946	222	3,168
Health Dept	34.40	9.8511	5,662		5,662	427	6,089
Mental Health	68.10	19.5016	11,210		11,210	849	12,059
Pers. Care-Aide	13.10	3.7514	2,156		2,156	163	2,319
Animal Control	3.00	0.8591	494		494	37	531
County Surveyor	1.00	0.2864	165		165	12	177
Emerg Management	1.00	0.2864	165		165	12	177
Community Grants	3.20	0.9164	527		527	40	567
Police Services	15.60	4.4674	2,568		2,568	194	2,762
Law Enforc Prog	0.30	0.0859	49		49	4	53

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Schedule .4 - Detail Activity Allocations
For Department Prosecuting Attorney

Activity - Civil Counsel

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Law Enforc Grant	2.00	0.5727	329		329	25	354
Comm Development	0.50	0.1432	82		82	6	88
Child Care	3.00	0.8591	494		494	37	531
Comm Collaborat	4.70	1.3459	774		774	58	832
Foreclosure	1.30	0.3723	214		214	16	230
SubTotal	349.20	100.0000	57,480		57,480	4,141	61,621
TOTAL	349.20	100.0000	57,480		57,480	4,141	61,621

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, 2011
Schedule .5 - Allocation Summary
For Department Prosecuting Attorney

Receiving Department	Total	Civil Counsel
Administrative	329	329
Prosecuting Attorney	2,272	2,272
Treasurer	885	885
Computer Operations	177	177
Accounting	708	708
Building & Grounds	1,044	1,044
Bd of Comm	1,239	1,239
Circuit Court	2,549	2,549
District Court	3,877	3,877
Probate Court	655	655
County Clerk	1,398	1,398
Equalization	177	177
Reg of Deeds	655	655
Drain Comm	902	902
Sheriff Admin	5,346	5,346
Jail	5,293	5,293
Veterans Affairs	230	230
MSU Extension	354	354
Parks & Rec	301	301
911 Fund	3,293	3,293
Friend of Court	3,168	3,168
Health Dept	6,089	6,089
Mental Health	12,059	12,059
Pers. Care-Aide	2,319	2,319
Animal Control	531	531
County Surveyor	177	177
Emerg Management	177	177
Community Grants	567	567
Police Services	2,762	2,762
Law Enforc Prog	53	53
Law Enforc Grant	354	354
Comm Development	88	88
Child Care	531	531



Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Schedule .5 - Allocation Summary
For Department Prosecuting Attorney

Receiving Department	Total	Civil Counsel
Comm Collaborat	832	832
Foreclosure	230	230
Direct Billed	0	0
Total	<u>61,621</u>	<u>61,621</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, 2011
Schedule .2 - Costs To Be Allocated
For Department Treasurer

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	363,933			363,933
Cost Allocation	(49,522)			
Total Deductions:	(49,522)			(49,522)
Building Use Charge	3,892		3,892	
Administrative	2,688	359	3,047	
Professional Services	3,107	75	3,182	
Prosecuting Attorney	823	62	885	
Treasurer		6,529	6,529	
Computer Operations		7,212	7,212	
Accounting		4,832	4,832	
Utilities		6,005	6,005	
Building & Grounds		12,749	12,749	
Insurance		2,706	2,706	
Total Allocated Additions:	10,510	40,529	51,039	51,039
Total To Be Allocated:	324,921	40,529		365,450

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Schedule .3 - Costs Allocated By Activity
For Department Treasurer

	Total	General & Admin	Cash Accounting	Accts Payable	General Gov't
Wages & Benefits					
SALARIES & WAGES	252,406	0	92,416	9,572	150,418
FRINGE BENEFITS	106,298	0	38,916	4,029	63,353
Other Expense & Cost					
Postage	4,639	0	0	0	4,639
Supplies	3,324	0	1,217	126	1,981
Security Services	150	0	55	6	89
Telephone	1,627	0	596	62	969
Tech Licenses	9,696	0	0	0	9,696
Expendable Equip	78	0	29	3	46
* Cost Allocation	49,522	49,522	0	0	0
Interest Exp	976	0	0	0	976
Wage & Fringe Adj	(64,783)	0	0	0	(64,783)
Departmental Totals					
Total Expenditures	363,933	49,522	133,229	13,798	167,384
Deductions					
Total Deductions	(49,522)	(49,522)	0	0	0
Functional Cost	314,411	0	133,229	13,798	167,384
Allocation Step 1					
Inbound- All Others	10,510	0	3,848	399	6,263
Unallocated Costs	(173,647)	0	0	0	(173,647)
1st Allocation	151,274	0	137,077	14,197	0
Allocation Step 2					
Inbound- All Others	40,529	0	14,839	1,537	24,153
Unallocated Costs	(24,153)	0	0	0	(24,153)
2nd Allocation	16,376	0	14,839	1,537	0

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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	167,650	0	151,916	15,734	0

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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	16	0.0383	52		52		52
Treasurer	1,974	4.7211	6,472		6,472		6,472
Accounting	30	0.0718	98		98	11	109
Building & Grounds	3	0.0072	10		10	1	11
Circuit Court	623	1.4900	2,042		2,042	232	2,274
District Court	1	0.0024	3		3		3
Indigent Counsel	879	2.1023	2,882		2,882	328	3,210
Probate Court	290	0.6936	951		951	108	1,059
Elections	28	0.0670	92		92	10	102
County Clerk	11,462	27.4132	37,577		37,577	4,271	41,848
Reg of Deeds	1,242	2.9704	4,072		4,072	463	4,535
Sheriff Admin	117	0.2798	384		384	44	428
Jail	62	0.1483	203		203	23	226
Medical Examiner	34	0.0813	111		111	13	124
Road Comm	88	0.2105	289		289	33	322
Parks & Rec	78	0.1865	256		256	29	285
911 Fund	381	0.9112	1,249		1,249	142	1,391
Friend of Court	1,591	3.8051	5,216		5,216	593	5,809
Marriage Counsel	549	1.3130	1,800		1,800	205	2,005
Health Dept	463	1.1073	1,518		1,518	173	1,691
Mental Health	249	0.5955	816		816	93	909
Pers. Care-Aide	94	0.2248	308		308	35	343
Animal Control	362	0.8658	1,187		1,187	135	1,322
ROD Automation	246	0.5883	806		806	92	898
Rental Property	38	0.0909	125		125	14	139
Emerg Management	9	0.0215	30		30	3	33
Community Grants	1,474	3.5253	4,832		4,832	549	5,381
T.N.U.	55	0.1315	180		180	20	200
Police Services	103	0.2463	338		338	38	376
Law Enforc Prog	16	0.0383	52		52	6	58

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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 Grant	13	0.0311	43		43	5	48
Law Enforc Other	59	0.1411	193		193	22	215
Comm Development	5	0.0120	16		16	2	18
Senior Millage	43	0.1028	141		141	16	157
Hort Sup/Serv MI	1	0.0024	3		3		3
F.I.A.	45	0.1076	148		148	17	165
MCF Operations	340	0.8132	1,115		1,115	127	1,242
Child Care	465	1.1121	1,524		1,524	173	1,697
Veterans Trust	1	0.0024	3		3		3
Comm Collaborat	27	0.0646	89		89	10	99
Debt Serv Funds	70	0.1674	229		229	26	255
Cap Proj Funds	33	0.0789	108		108	12	120
Deliquent Tax	12,308	29.4366	40,352		40,352	4,587	44,939
Foreclosure	5,589	13.3670	18,323		18,323	2,083	20,406
Equip Aquisition	14	0.0335	46		46	5	51
Health Insurance	131	0.3133	429		429	49	478
Special Assess	111	0.2655	364		364	41	405
SubTotal	41,812	100.0000	137,077		137,077	14,839	151,916
TOTAL	41,812	100.0000	137,077		137,077	14,839	151,916

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, 2011
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	46	0.3133	44		44		44
Professional Services	39	0.2656	38		38		38
Prosecuting Attorney	266	1.8115	257		257		257
Treasurer	59	0.4018	57		57		57
Computer Operations	57	0.3882	55		55	6	61
Accounting	55	0.3746	53		53	6	59
Utilities	293	1.9954	283		283	32	315
Building & Grounds	750	5.1076	725		725	81	806
Insurance	8	0.0545	8		8	1	9
Bd of Comm	84	0.5721	81		81	9	90
Circuit Court	935	6.3675	904		904	101	1,005
District Court	327	2.2269	316		316	35	351
Jury Board	33	0.2247	32		32	4	36
Indigent Counsel	1,140	7.7636	1,102		1,102	123	1,225
Probate Court	72	0.4903	70		70	8	78
Adult Probation	48	0.3269	46		46	5	51
Elections	112	0.7627	108		108	12	120
County Clerk	127	0.8649	123		123	14	137
Equalization	9	0.0613	9		9	1	10
Reg of Deeds	41	0.2792	40		40	4	44
Drain Comm	41	0.2792	40		40	4	44
Sheriff Admin	366	2.4925	354		354	39	393
Crim Just Trng	2	0.0136	2		2		2
Marine Safety	18	0.1226	17		17	2	19
Jail	341	2.3223	330		330	37	367
Medical Examiner	95	0.6470	92		92	10	102
Veterans Burial	32	0.2179	31		31	3	34
Veterans Affairs	34	0.2315	33		33	4	37
MSU Extension	91	0.6197	88		88	10	98
Conservation Act	1	0.0068	1		1		1

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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
Planning	7	0.0477	7		7	1	8
LDC Development	1	0.0068	1		1		1
Road Comm	1	0.0068	1		1		1
Parks & Rec	278	1.8932	269		269	30	299
Polly Ann Trail	1	0.0068	1		1		1
911 Fund	308	2.0975	298		298	33	331
Friend of Court	250	1.7025	242		242	27	269
Health Dept	702	4.7807	679		679	76	755
Mental Health	4,298	29.2698	4,154		4,154	463	4,617
Pers. Care-Aide	371	2.5266	359		359	40	399
Animal Control	142	0.9670	137		137	15	152
County Surveyor	5	0.0341	5		5	1	6
ROD Automation	53	0.3609	51		51	6	57
Rental Property	83	0.5652	80		80	9	89
Emerg Management	41	0.2792	40		40	4	44
Community Grants	103	0.7014	100		100	11	111
T.N.U.	144	0.9807	139		139	16	155
Law Enforc Prog	59	0.4018	57		57	6	63
Law Enforc Grant	32	0.2179	31		31	3	34
Law Enforc Other	139	0.9466	134		134	15	149
Law Library	21	0.1430	20		20	2	22
Comm Development	8	0.0545	8		8	1	9
Senior Millage	29	0.1975	28		28	3	31
F.I.A.	30	0.2043	29		29	3	32
MCF Operations	5	0.0341	5		5	1	6
Child Care	311	2.1180	301		301	33	334
Veterans Trust	10	0.0681	10		10	1	11
K.I.N.D.	1	0.0068	1		1		1
Comm Collaborat	63	0.4290	61		61	7	68
Debt Serv Funds	25	0.1703	24		24	3	27

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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
Cap Proj Funds	47	0.3201	45		45	5	50
Delinquent Tax	59	0.4018	57		57	6	63
Foreclosure	116	0.7900	112		112	12	124
Land Bank	3	0.0204	3		3		3
Revolving Drain	20	0.1362	19		19	2	21
Drain Equipment	95	0.6470	92		92	10	102
CMH Equipment	6	0.0409	6		6	1	7
Equip Aquisition	1,067	7.2664	1,032		1,032	115	1,147
Unempl Insurance	1	0.0068	1		1		1
Workers Comp Ins	18	0.1226	17		17	2	19
Health Insurance	126	0.8581	122		122	14	136
Retirement Sys	1	0.0068	1		1		1
Health Care Save	3	0.0204	3		3		3
Special Assess	79	0.5380	76		76	9	85
SubTotal	14,684	100.0000	14,197		14,197	1,537	15,734
TOTAL	14,684	100.0000	14,197		14,197	1,537	15,734

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, 2011
Schedule .5 - Allocation Summary
For Department Treasurer

Receiving Department	Total	Cash Accounting	Accts Payable
Administrative	44	0	44
Professional Services	38	0	38
Prosecuting Attorney	309	52	257
Treasurer	6,529	6,472	57
Computer Operations	61	0	61
Accounting	168	109	59
Utilities	315	0	315
Building & Grounds	817	11	806
Insurance	9	0	9
Bd of Comm	90	0	90
Circuit Court	3,279	2,274	1,005
District Court	354	3	351
Jury Board	36	0	36
Indigent Counsel	4,435	3,210	1,225
Probate Court	1,137	1,059	78
Adult Probation	51	0	51
Elections	222	102	120
County Clerk	41,985	41,848	137
Equalization	10	0	10
Reg of Deeds	4,579	4,535	44
Drain Comm	44	0	44
Sheriff Admin	821	428	393
Crim Just Trng	2	0	2
Marine Safety	19	0	19
Jail	593	226	367
Medical Examiner	226	124	102
Veterans Burial	34	0	34
Veterans Affairs	37	0	37
MSU Extension	98	0	98
Conservation Act	1	0	1
Planning	8	0	8
LDC Development	1	0	1
Road Comm	323	322	1



Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Schedule .5 - Allocation Summary
For Department Treasurer

Receiving Department	Total	Cash Accounting	Accts Payable
Parks & Rec	584	285	299
Polly Ann Trail	1	0	1
911 Fund	1,722	1,391	331
Friend of Court	6,078	5,809	269
Marriage Counsel	2,005	2,005	0
Health Dept	2,446	1,691	755
Mental Health	5,526	909	4,617
Pers. Care-Aide	742	343	399
Animal Control	1,474	1,322	152
County Surveyor	6	0	6
ROD Automation	955	898	57
Rental Property	228	139	89
Emerg Management	77	33	44
Community Grants	5,492	5,381	111
T.N.U.	355	200	155
Police Services	376	376	0
Law Enforc Prog	121	58	63
Law Enforc Grant	82	48	34
Law Enforc Other	364	215	149
Law Library	22	0	22
Comm Development	27	18	9
Senior Millage	188	157	31
Hort Sup/Serv MI	3	3	0
F.I.A.	197	165	32
MCF Operations	1,248	1,242	6
Child Care	2,031	1,697	334
Veterans Trust	14	3	11
K.I.N.D.	1	0	1
Comm Collaborat	167	99	68
Debt Serv Funds	282	255	27
Cap Proj Funds	170	120	50
Deliquent Tax	45,002	44,939	63
Foreclosure	20,530	20,406	124

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Schedule .5 - Allocation Summary
For Department Treasurer

Receiving Department	Total	Cash Accounting	Accts Payable
Land Bank	3	0	3
Revolving Drain	21	0	21
Drain Equipment	102	0	102
CMH Equipment	7	0	7
Equip Aquisition	1,198	51	1,147
Unempl Insurance	1	0	1
Workers Comp Ins	19	0	19
Health Insurance	614	478	136
Retirement Sys	1	0	1
Health Care Save	3	0	3
Special Assess	490	405	85
Direct Billed	0	0	0
Total	167,650	151,916	15,734

**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.

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

**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, 2011
Schedule .2 - Costs To Be Allocated
For Department Computer Operations

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	142,127			142,127
Cost Allocation	(10,159)			
Total Deductions:	(10,159)			(10,159)
Building Use Charge	763		763	
Administrative	538	72	610	
Professional Services	1,392	33	1,425	
Prosecuting Attorney	165	12	177	
Treasurer	55	6	61	
Computer Operations		1,110	1,110	
Accounting		2,162	2,162	
Utilities		1,177	1,177	
Building & Grounds		2,501	2,501	
Insurance		524	524	
Total Allocated Additions:	2,913	7,597	10,510	10,510
Expendable Equip	29,521			
Equipment Use	7,709			
Total Departmental Cost Adjustments:	37,230			37,230
Total To Be Allocated:	172,111	7,597		179,708

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Schedule .3 - Costs Allocated By Activity
For Department Computer Operations

	Total	General & Admin	Network Support	Desktop Support	Specific Serv
Wages & Benefits					
SALARIES & WAGES	39,667	0	39,667	0	0
FRINGE BENEFITS	18,031	0	18,031	0	0
Other Expense & Cost					
Supplies	3,695	0	3,695	0	0
Contract Services	53,826	0	16,065	27,731	10,030
Operating Expense	1,790	0	1,790	0	0
Technology License	14,959	0	0	9,559	5,400
*Cost Allocation	10,159	10,159	0	0	0
Departmental Totals					
Total Expenditures	142,127	10,159	79,248	37,290	15,430
Deductions					
Total Deductions	(10,159)	(10,159)	0	0	0
Cost Adjustments					
Expendable Equip	29,521	0	16,570	6,020	6,931
Equipment Use	7,709	0	6,290	1,419	0
Functional Cost	169,198	0	102,108	44,729	22,361
Allocation Step 1					
Inbound- All Others	2,913	0	2,913	0	0
1st Allocation	172,111	0	105,021	44,729	22,361
Allocation Step 2					
Inbound- All Others	7,597	0	7,597	0	0
2nd Allocation	7,597	0	7,597	0	0
Total For 0070 Computer					
Total Allocated	179,708	0	112,618	44,729	22,361

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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	0.6369	669		669		669
Prosecuting Attorney	20	6.3694	6,689		6,689		6,689
Treasurer	13	4.1401	4,348		4,348		4,348
Computer Operations	2	0.6369	669		669		669
Accounting	4	1.2739	1,338		1,338	110	1,448
Building & Grounds	3	0.9554	1,003		1,003	82	1,085
Bd of Comm	7	2.2293	2,341		2,341	192	2,533
Circuit Court	22	7.0064	7,358		7,358	603	7,961
District Court	24	7.6433	8,027		8,027	658	8,685
Probate Court	5	1.5924	1,672		1,672	137	1,809
County Clerk	10	3.1847	3,345		3,345	274	3,619
Equalization	2	0.6369	669		669	55	724
Reg of Deeds	14	4.4586	4,682		4,682	384	5,066
Drain Comm	3	0.9554	1,003		1,003	82	1,085
Sheriff Admin	27	8.5987	9,030		9,030	741	9,771
Jail	6	1.9108	2,007		2,007	165	2,172
Veterans Affairs	3	0.9554	1,003		1,003	82	1,085
MSU Extension	17	5.4140	5,686		5,686	466	6,152
Parks & Rec	1	0.3185	334		334	27	361
911 Fund	14	4.4586	4,682		4,682	384	5,066
FOC DP	27	8.5987	9,030		9,030	741	9,771
Health Dept	65	20.7008	21,745		21,745	1,785	23,530
Pers. Care-Aide	10	3.1847	3,345		3,345	274	3,619
Animal Control	3	0.9554	1,003		1,003	82	1,085
Emerg Management	1	0.3185	334		334	27	361
Community Grants	5	1.5924	1,672		1,672	137	1,809
Child Care	3	0.9554	1,003		1,003	82	1,085
Foreclosure	1	0.3185	334		334	27	361
SubTotal	314	100.0000	105,021		105,021	7,597	112,618
TOTAL	314	100.0000	105,021		105,021	7,597	112,618

**Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Schedule .4 - Detail Activity Allocations
For Department Computer Operations**

Allocation Basis: Number of assigned PC's by department

Allocation Source: PC Inventory

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Schedule .4 - Detail Activity Allocations
For Department Computer Operations

Activity - Desktop Support

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Administrative	2	0.9852	441		441		441
Prosecuting Attorney	18	8.8670	3,966		3,966		3,966
Treasurer	13	6.4039	2,864		2,864		2,864
Computer Operations	2	0.9852	441		441		441
Accounting	4	1.9704	881		881		881
Building & Grounds	3	1.4778	661		661		661
Bd of Comm	7	3.4483	1,542		1,542		1,542
Circuit Court	22	10.8374	4,847		4,847		4,847
District Court	24	11.8227	5,288		5,288		5,288
Probate Court	5	2.4631	1,102		1,102		1,102
County Clerk	10	4.9261	2,203		2,203		2,203
Equalization	2	0.9852	441		441		441
Reg of Deeds	7	3.4483	1,542		1,542		1,542
Drain Comm	3	1.4778	661		661		661
Sheriff Admin	27	13.3006	5,951		5,951		5,951
Jail	6	2.9557	1,322		1,322		1,322
Veterans Affairs	3	1.4778	661		661		661
MSU Extension	17	8.3744	3,746		3,746		3,746
Parks & Rec	1	0.4926	220		220		220
911 Fund	14	6.8966	3,085		3,085		3,085
Animal Control	3	1.4778	661		661		661
Emerg Management	1	0.4926	220		220		220
Community Grants	5	2.4631	1,102		1,102		1,102
Child Care	3	1.4778	661		661		661
Foreclosure	1	0.4926	220		220		220
SubTotal	203	100.0000	44,729		44,729		44,729
TOTAL	203	100.0000	44,729		44,729		44,729

**Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Schedule .4 - Detail Activity Allocations
For Department Computer Operations**

Allocation Basis: Number of assigned PC's by department

Allocation Source: PC Inventory Summary



All Monetary Values Are \$ Dollars
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Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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	24.1486	5,400		5,400		5,400
Building & Grounds	3,730.78	16.6839	3,731		3,731		3,731
Bd of Comm	676.30	3.0244	676		676		676
Circuit Court	565.96	2.5310	566		566		566
District Court	1,037.50	4.6397	1,037		1,037		1,037
Equalization	508.00	2.2718	508		508		508
Sheriff Admin	10,443.00	46.7006	10,443		10,443		10,443
SubTotal	22,361.54	100.0000	22,361		22,361		22,361
TOTAL	22,361.54	100.0000	22,361		22,361		22,361

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, 2011
Schedule .5 - Allocation Summary
For Department Computer Operations

Receiving Department	Total	Network Support	Desktop Support	Specific Serv
Administrative	1,110	669	441	0
Prosecuting Attorney	10,655	6,689	3,966	0
Treasurer	7,212	4,348	2,864	0
Computer Operations	1,110	669	441	0
Accounting	7,729	1,448	881	5,400
Building & Grounds	5,477	1,085	661	3,731
Bd of Comm	4,751	2,533	1,542	676
Circuit Court	13,374	7,961	4,847	566
District Court	15,010	8,685	5,288	1,037
Probate Court	2,911	1,809	1,102	0
County Clerk	5,822	3,619	2,203	0
Equalization	1,673	724	441	508
Reg of Deeds	6,608	5,066	1,542	0
Drain Comm	1,746	1,085	661	0
Sheriff Admin	26,165	9,771	5,951	10,443
Jail	3,494	2,172	1,322	0
Veterans Affairs	1,746	1,085	661	0
MSU Extension	9,898	6,152	3,746	0
Parks & Rec	581	361	220	0
911 Fund	8,151	5,066	3,085	0
FOC DP	9,771	9,771	0	0
Health Dept	23,530	23,530	0	0
Pers. Care-Aide	3,619	3,619	0	0
Animal Control	1,746	1,085	661	0
Emerg Management	581	361	220	0
Community Grants	2,911	1,809	1,102	0
Child Care	1,746	1,085	661	0
Foreclosure	581	361	220	0

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Schedule .5 - Allocation Summary
For Department Computer Operations

Receiving Department	Total	Network Support	Desktop Support	Specific Serv
Direct Billed	0	0	0	0
Total	179,708	112,618	44,729	22,361

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, 2011
Schedule .2 - Costs To Be Allocated
For Department Accounting

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	299,181			299,181
Cost Allocation	(31,015)			
Total Deductions:	(31,015)			(31,015)
Building Use Charge	2,079		2,079	
Administrative	2,151	287	2,438	
Professional Services	2,646	64	2,710	
Prosecuting Attorney	658	50	708	
Treasurer	151	17	168	
Computer Operations	7,619	110	7,729	
Accounting		4,578	4,578	
Utilities		3,208	3,208	
Building & Grounds		7,681	7,681	
Insurance		2,148	2,148	
Total Allocated Additions:	15,304	18,143	33,447	33,447
Misc Reimb	(210)			
Term Payoff	32,569			
Total Departmental Cost Adjustments:	32,359			32,359
Total To Be Allocated:	315,829	18,143		333,972

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Schedule .3 - Costs Allocated By Activity
For Department Accounting

	Total	General & Admin	General Acctng	Accts Payable	Payroll
Wages & Benefits					
SALARIES & WAGES	187,700	0	78,662	54,519	54,519
FRINGE BENEFITS	73,944	0	30,982	21,481	21,481
Other Expense & Cost					
Postage	3,794	736	0	3,058	0
Supplies	1,539	0	645	447	447
Operating Expense	1,189	0	499	345	345
*Cost Allocation	31,015	31,015	0	0	0
Departmental Totals					
Total Expenditures	299,181	31,751	110,788	79,850	76,792
Deductions					
Total Deductions	(31,015)	(31,015)	0	0	0
Cost Adjustments					
Misc Reimb	(210)	0	0	0	(210)
Term Payoff	32,569	0	0	0	0
Functional Cost	300,525	736	110,788	79,850	76,582
Allocation Step 1					
Inbound- All Others	15,304	0	6,414	4,445	4,445
Reallocate Admin Costs		(736)	308	214	214
1st Allocation	315,829	0	117,510	84,509	81,241
Allocation Step 2					
Inbound- All Others	18,143	0	7,603	5,270	5,270
2nd Allocation	18,143	0	7,603	5,270	5,270
Total For 0080 Accounting					
Total Allocated	333,972	0	125,113	89,779	86,511

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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	32,569
Functional Cost	32,569
Allocation Step 1	
Inbound- All Others	0
Reallocate Admin Costs	0
1st Allocation	32,569
Allocation Step 2	
Inbound- All Others	0
2nd Allocation	0
Total For 0080 Accounting	
Total Allocated	32,569

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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	818	1.6569	1,947		1,947		1,947
Professional Services	901	1.8251	2,145		2,145		2,145
Prosecuting Attorney	1,238	2.5077	2,947		2,947		2,947
Treasurer	1,288	2.6090	3,066		3,066		3,066
Computer Operations	642	1.3004	1,528		1,528		1,528
Accounting	1,201	2.4328	2,859		2,859		2,859
Utilities	674	1.3653	1,604		1,604	118	1,722
Building & Grounds	1,441	2.9189	3,430		3,430	253	3,683
Insurance	697	1.4118	1,659		1,659	122	1,781
Bd of Comm	279	0.5651	664		664	49	713
Circuit Court	1,541	3.1215	3,668		3,668	271	3,939
District Court	854	1.7299	2,033		2,033	150	2,183
Jury Board	47	0.0952	112		112	8	120
Indigent Counsel	1,186	2.4024	2,823		2,823	208	3,031
Probate Court	342	0.6928	814		814	60	874
Adult Probation	76	0.1539	181		181	13	194
Elections	180	0.3646	428		428	32	460
County Clerk	442	0.8953	1,052		1,052	78	1,130
Equalization	232	0.4699	552		552	41	593
Reg of Deeds	349	0.7069	831		831	61	892
Drain Comm	301	0.6097	716		716	53	769
Sheriff Admin	961	1.9466	2,287		2,287	169	2,456
Crim Just Trng	4	0.0081	10		10	1	11
Marine Safety	31	0.0628	74		74	5	79
Jail	755	1.5293	1,797		1,797	133	1,930
Medical Examiner	382	0.7738	909		909	67	976
Veterans Burial	33	0.0668	79		79	6	85
Veterans Affairs	276	0.5591	657		657	48	705
MSU Extension	345	0.6988	821		821	61	882
Conservation Act	2	0.0041	5		5		5

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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
Planning	22	0.0446	52		52	4	56
LDC Development	1	0.0020	2		2		2
Road Comm	224	0.4537	533		533	39	572
Parks & Rec	650	1.3166	1,547		1,547	114	1,661
Polly Ann Trail	10	0.0203	24		24	2	26
911 Fund	731	1.4807	1,740		1,740	128	1,868
Friend of Court	587	1.1890	1,397		1,397	103	1,500
Marriage Counsel	13	0.0263	31		31	2	33
Health Dept	1,808	3.6623	4,304		4,304	318	4,622
Mental Health	11,697	23.6937	27,843		27,843	2,055	29,898
Pers. Care-Aide	814	1.6488	1,938		1,938	143	2,081
Animal Control	459	0.9298	1,093		1,093	81	1,174
County Surveyor	171	0.3464	407		407	30	437
ROD Automation	75	0.1519	179		179	13	192
Rental Property	101	0.2046	240		240	18	258
Emerg Management	277	0.5611	659		659	49	708
Community Grants	1,189	2.4084	2,830		2,830	209	3,039
T.N.U.	240	0.4861	571		571	42	613
Police Services	2,487	5.0377	5,920		5,920	437	6,357
Law Enforc Prog	288	0.5834	686		686	51	737
Law Enforc Police	1	0.0020	2		2		2
Law Enforc Grant	299	0.6057	712		712	53	765
Law Enforc Other	164	0.3322	390		390	29	419
Law Library	39	0.0790	93		93	7	100
Comm Development	115	0.2329	274		274	20	294
Senior Millage	47	0.0952	112		112	8	120
Hort Sup/Serv MI	6	0.0122	14		14	1	15
F.I.A.	78	0.1580	186		186	14	200
MCF Operations	302	0.6117	719		719	53	772
Child Care	1,028	2.0823	2,447		2,447	181	2,628

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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
Veterans Trust	13	0.0263	31		31	2	33
K.I.N.D.	1	0.0020	2		2		2
Comm Collaborat	1,658	3.3585	3,947		3,947	291	4,238
Debt Serv Funds	153	0.3099	364		364	27	391
Cap Proj Funds	383	0.7758	912		912	67	979
Deliquent Tax	101	0.2046	240		240	18	258
Foreclosure	410	0.8305	976		976	72	1,048
Land Bank	6	0.0122	14		14	1	15
Revolving Drain	30	0.0608	71		71	5	76
Drain Equipment	121	0.2451	288		288	21	309
CMH Equipment	59	0.1195	140		140	10	150
Equip Aquisition	1,237	2.5057	2,944		2,944	217	3,161
Unempl Insurance	40	0.0810	95		95	7	102
Workers Comp Ins	60	0.1215	143		143	11	154
Health Insurance	3,392	6.8708	8,074		8,074	596	8,670
Retirement Sys	56	0.1134	133		133	10	143
Health Care Save	50	0.1013	119		119	9	128
Special Assess	136	0.2755	324		324	24	348
All Others	21	0.0425	50		50	4	54
SubTotal	49,368	100.0000	117,510		117,510	7,603	125,113
TOTAL	49,368	100.0000	117,510		117,510	7,603	125,113

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, 2011
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	46	0.3133	265		265		265
Professional Services	39	0.2656	224		224		224
Prosecuting Attorney	266	1.8115	1,531		1,531		1,531
Treasurer	59	0.4018	340		340		340
Computer Operations	57	0.3882	328		328		328
Accounting	55	0.3746	317		317		317
Utilities	293	1.9954	1,686		1,686	109	1,795
Building & Grounds	750	5.1076	4,316		4,316	279	4,595
Insurance	8	0.0545	46		46	3	49
Bd of Comm	84	0.5721	483		483	31	514
Circuit Court	935	6.3675	5,381		5,381	348	5,729
District Court	327	2.2269	1,882		1,882	122	2,004
Jury Board	33	0.2247	190		190	12	202
Indigent Counsel	1,140	7.7636	6,561		6,561	424	6,985
Probate Court	72	0.4903	414		414	27	441
Adult Probation	48	0.3269	276		276	18	294
Elections	112	0.7627	645		645	42	687
County Clerk	127	0.8649	731		731	47	778
Equalization	9	0.0613	52		52	3	55
Reg of Deeds	41	0.2792	236		236	15	251
Drain Comm	41	0.2792	236		236	15	251
Sheriff Admin	366	2.4925	2,106		2,106	136	2,242
Crim Just Trng	2	0.0136	12		12	1	13
Marine Safety	18	0.1226	104		104	7	111
Jail	341	2.3223	1,963		1,963	127	2,090
Medical Examiner	95	0.6470	547		547	35	582
Veterans Burial	32	0.2179	184		184	12	196
Veterans Affairs	34	0.2315	196		196	13	209
MSU Extension	91	0.6197	524		524	34	558
Conservation Act	1	0.0068	6		6		6

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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
Planning	7	0.0477	40		40	3	43
LDC Development	1	0.0068	6		6		6
Road Comm	1	0.0068	6		6		6
Parks & Rec	278	1.8932	1,600		1,600	103	1,703
Polly Ann Trail	1	0.0068	6		6		6
911 Fund	308	2.0975	1,773		1,773	115	1,888
Friend of Court	250	1.7025	1,439		1,439	93	1,532
Health Dept	702	4.7807	4,040		4,040	261	4,301
Mental Health	4,298	29.2698	24,728		24,728	1,603	26,331
Pers. Care-Aide	371	2.5266	2,135		2,135	138	2,273
Animal Control	142	0.9670	817		817	53	870
County Surveyor	5	0.0341	29		29	2	31
ROD Automation	53	0.3609	305		305	20	325
Rental Property	83	0.5652	478		478	31	509
Emerg Management	41	0.2792	236		236	15	251
Community Grants	103	0.7014	593		593	38	631
T.N.U.	144	0.9807	829		829	54	883
Law Enforc Prog	59	0.4018	340		340	22	362
Law Enforc Grant	32	0.2179	184		184	12	196
Law Enforc Other	139	0.9466	800		800	52	852
Law Library	21	0.1430	121		121	8	129
Comm Development	8	0.0545	46		46	3	49
Senior Millage	29	0.1975	167		167	11	178
F.I.A.	30	0.2043	173		173	11	184
MCF Operations	5	0.0341	29		29	2	31
Child Care	311	2.1180	1,790		1,790	116	1,906
Veterans Trust	10	0.0681	58		58	4	62
K.I.N.D.	1	0.0068	6		6		6
Comm Collaborat	63	0.4290	363		363	23	386
Debt Serv Funds	25	0.1703	144		144	9	153

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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
Cap Proj Funds	47	0.3201	270		270	17	287
Delinquent Tax	59	0.4018	340		340	22	362
Foreclosure	116	0.7900	668		668	43	711
Land Bank	3	0.0204	17		17	1	18
Revolving Drain	20	0.1362	115		115	7	122
Drain Equipment	95	0.6470	547		547	35	582
CMH Equipment	6	0.0409	35		35	2	37
Equip Aquisition	1,067	7.2664	6,141		6,141	397	6,538
Unempl Insurance	1	0.0068	6		6		6
Workers Comp Ins	18	0.1226	104		104	7	111
Health Insurance	126	0.8581	725		725	47	772
Retirement Sys	1	0.0068	6		6		6
Health Care Save	3	0.0204	17		17	1	18
Special Assess	79	0.5380	455		455	29	484
SubTotal	14,684	100.0000	84,509		84,509	5,270	89,779
TOTAL	14,684	100.0000	84,509		84,509	5,270	89,779

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, 2011
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	166,204	0.7576	615		615		615
Prosecuting Attorney	937,776	4.2747	3,473		3,473		3,473
Treasurer	293,921	1.3398	1,088		1,088		1,088
Computer Operations	57,698	0.2630	214		214		214
Accounting	261,644	1.1927	969		969		969
Building & Grounds	346,721	1.5805	1,284		1,284	90	1,374
Bd of Comm	213,905	0.9751	792		792	56	848
Circuit Court	845,831	3.8556	3,132		3,132	220	3,352
District Court	1,261,665	5.7511	4,672		4,672	329	5,001
Probate Court	350,637	1.5983	1,298		1,298	91	1,389
Elections	927	0.0042	3		3		3
County Clerk	429,183	1.9564	1,589		1,589	112	1,701
Equalization	58,262	0.2656	216		216	15	231
Reg of Deeds	222,468	1.0141	824		824	58	882
Drain Comm	288,081	1.3132	1,067		1,067	75	1,142
Sheriff Admin	2,195,595	10.0083	8,131		8,131	572	8,703
Jail	2,010,102	9.1628	7,444		7,444	524	7,968
Medical Examiner	14,769	0.0673	55		55	4	59
Veterans Affairs	59,084	0.2693	219		219	15	234
MSU Extension	100,755	0.4593	373		373	26	399
Parks & Rec	75,361	0.3435	279		279	20	299
911 Fund	1,248,747	5.6922	4,624		4,624	325	4,949
Friend of Court	1,056,961	4.8180	3,914		3,914	275	4,189
Health Dept	2,147,959	9.7912	7,954		7,954	560	8,514
Mental Health	4,547,453	20.7289	16,845		16,845	1,186	18,031
Pers. Care-Aide	571,396	2.6046	2,116		2,116	149	2,265
Animal Control	173,638	0.7915	643		643	45	688
County Surveyor	11,689	0.0533	43		43	3	46
Emerg Management	63,841	0.2910	236		236	17	253
Community Grants	144,503	0.6587	535		535	38	573

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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
Police Services	1,077,513	4.9117	3,990		3,990	281	4,271
Law Enforc Prog	13,576	0.0619	50		50	4	54
Law Enforc Grant	131,852	0.6010	488		488	34	522
Comm Development	23,623	0.1077	87		87	6	93
Child Care	186,674	0.8509	691		691	49	740
Comm Collaborat	282,941	1.2897	1,048		1,048	74	1,122
Foreclosure	64,783	0.2953	240		240	17	257
SubTotal	21,937,738	100.0000	81,241		81,241	5,270	86,511
TOTAL	21,937,738	100.0000	81,241		81,241	5,270	86,511

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, 2011
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	124,078	0.8807	287		287		287
Prosecuting Attorney	569,213	4.0402	1,316		1,316		1,316
Treasurer	146,194	1.0377	338		338		338
Computer Operations	39,667	0.2815	92		92		92
Accounting	187,372	1.3299	433		433		433
Building & Grounds	240,804	1.7092	557		557		557
Circuit Court	609,693	4.3275	1,409		1,409		1,409
District Court	876,585	6.2218	2,026		2,026		2,026
Probate Court	257,905	1.8306	596		596		596
Elections	175	0.0012					
County Clerk	233,059	1.6542	539		539		539
Equalization	40,310	0.2861	93		93		93
Reg of Deeds	105,267	0.7472	243		243		243
Drain Comm	199,312	1.4147	461		461		461
Sheriff Admin	1,357,128	9.6326	3,137	-7,363	-4,226		-4,226
Jail	1,307,924	9.2834	3,024		3,024		3,024
Medical Examiner	10,233	0.0726	24		24		24
Veterans Affairs	34,557	0.2453	80		80		80
MSU Extension	68,288	0.4847	158		158		158
Parks & Rec	44,061	0.3127	102		102		102
911 Fund	763,691	5.4205	1,765	-3,223	-1,458		-1,458
Friend of Court	747,449	5.3052	1,728		1,728		1,728
Health Dept	1,426,945	10.1282	3,299		3,299		3,299
Mental Health	2,995,831	21.2638	6,924	-14,897	-7,973		-7,973
Pers. Care-Aide	297,379	2.1107	687		687		687
Animal Control	119,708	0.8497	277		277		277
Emerg Management	46,156	0.3276	107		107		107
Community Grants	118,438	0.8407	274		274		274
Police Services	721,547	5.1214	1,668		1,668		1,668
Law Enforc Grant	86,508	0.6140	200	-3,586	-3,386		-3,386

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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	15,879	0.1127	37	-3,500	-3,463		-3,463
Child Care	131,421	0.9328	304		304		304
Comm Collaborat	131,831	0.9357	305		305		305
Foreclosure	34,259	0.2432	79		79		79
SubTotal	14,088,867	100.0000	32,569	-32,569			
Direct Billed				32,569	32,569		32,569
TOTAL	14,088,867	100.0000	32,569		32,569		32,569

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, 2011
Schedule .5 - Allocation Summary
For Department Accounting

Receiving Department	Total	General Acctng	Accts Payable	Payroll	Term Payoff
Administrative	3,114	1,947	265	615	287
Professional Services	2,369	2,145	224	0	0
Prosecuting Attorney	9,267	2,947	1,531	3,473	1,316
Treasurer	4,832	3,066	340	1,088	338
Computer Operations	2,162	1,528	328	214	92
Accounting	4,578	2,859	317	969	433
Utilities	3,517	1,722	1,795	0	0
Building & Grounds	10,209	3,683	4,595	1,374	557
Insurance	1,830	1,781	49	0	0
Bd of Comm	2,075	713	514	848	0
Circuit Court	14,429	3,939	5,729	3,352	1,409
District Court	11,214	2,183	2,004	5,001	2,026
Jury Board	322	120	202	0	0
Indigent Counsel	10,016	3,031	6,985	0	0
Probate Court	3,300	874	441	1,389	596
Adult Probation	488	194	294	0	0
Elections	1,150	460	687	3	0
County Clerk	4,148	1,130	778	1,701	539
Equalization	972	593	55	231	93
Reg of Deeds	2,268	892	251	882	243
Drain Comm	2,623	769	251	1,142	461
Sheriff Admin	9,175	2,456	2,242	8,703	(4,226)
Crim Just Trng	24	11	13	0	0
Marine Safety	190	79	111	0	0
Jail	15,012	1,930	2,090	7,968	3,024
Medical Examiner	1,641	976	582	59	24
Veterans Burial	281	85	196	0	0
Veterans Affairs	1,228	705	209	234	80
MSU Extension	1,997	882	558	399	158
Conservation Act	11	5	6	0	0
Planning	99	56	43	0	0
LDC Development	8	2	6	0	0
Road Comm	578	572	6	0	0



Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Schedule .5 - Allocation Summary
For Department Accounting

Receiving Department	Total	General Acctng	Accts Payable	Payroll	Term Payoff
Parks & Rec	3,765	1,661	1,703	299	102
Polly Ann Trail	32	26	6	0	0
911 Fund	7,247	1,868	1,888	4,949	(1,458)
Friend of Court	8,949	1,500	1,532	4,189	1,728
Marriage Counsel	33	33	0	0	0
Health Dept	20,736	4,622	4,301	8,514	3,299
Mental Health	66,287	29,898	26,331	18,031	(7,973)
Pers. Care-Aide	7,306	2,081	2,273	2,265	687
Animal Control	3,009	1,174	870	688	277
County Surveyor	514	437	31	46	0
ROD Automation	517	192	325	0	0
Rental Property	767	258	509	0	0
Emerg Management	1,319	708	251	253	107
Community Grants	4,517	3,039	631	573	274
T.N.U.	1,496	613	883	0	0
Police Services	12,296	6,357	0	4,271	1,668
Law Enforc Prog	1,153	737	362	54	0
Law Enforc Police	2	2	0	0	0
Law Enforc Grant	(1,903)	765	196	522	(3,386)
Law Enforc Other	1,271	419	852	0	0
Law Library	229	100	129	0	0
Comm Development	(3,027)	294	49	93	(3,463)
Senior Millage	298	120	178	0	0
Hort Sup/Serv MI	15	15	0	0	0
F.I.A.	384	200	184	0	0
MCF Operations	803	772	31	0	0
Child Care	5,578	2,628	1,906	740	304
Veterans Trust	95	33	62	0	0
K.I.N.D.	8	2	6	0	0
Comm Collaborat	6,051	4,238	386	1,122	305
Debt Serv Funds	544	391	153	0	0
Cap Proj Funds	1,266	979	287	0	0
Deliquent Tax	620	258	362	0	0

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Schedule .5 - Allocation Summary
For Department Accounting

Receiving Department	Total	General Acctng	Accts Payable	Payroll	Term Payoff
Foreclosure	2,095	1,048	711	257	79
Land Bank	33	15	18	0	0
Revolving Drain	198	76	122	0	0
Drain Equipment	891	309	582	0	0
CMH Equipment	187	150	37	0	0
Equip Aquisition	9,699	3,161	6,538	0	0
Unempl Insurance	108	102	6	0	0
Workers Comp Ins	265	154	111	0	0
Health Insurance	9,442	8,670	772	0	0
Retirement Sys	149	143	6	0	0
Health Care Save	146	128	18	0	0
Special Assess	832	348	484	0	0
All Others	54	54	0	0	0
Direct Billed	32,569	0	0	0	32,569
Total	333,972	125,113	89,779	86,511	32,569

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, 2011
Schedule .2 - Costs To Be Allocated
For Department Utilities

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	358,792			358,792
Cost Allocation	(4,630)			
Total Deductions:	(4,630)			(4,630)
Professional Services	1,129	28	1,157	
Treasurer	283	32	315	
Accounting	3,290	227	3,517	
Total Allocated Additions:	4,702	287	4,989	4,989
Total To Be Allocated:	358,864	287		359,151

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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	354,162	0	156,300	11,745	129,399
*Cost Allocation	4,630	4,630	0	0	0
Departmental Totals					
Total Expenditures	358,792	4,630	156,300	11,745	129,399
Deductions					
Total Deductions	(4,630)	(4,630)	0	0	0
Functional Cost	354,162	0	156,300	11,745	129,399
Allocation Step 1					
Inbound- All Others	4,702	4,702	0	0	0
Reallocate Admin Costs		(4,702)	2,075	156	1,718
1st Allocation	358,864	0	158,375	11,901	131,117
Allocation Step 2					
Inbound- All Others	287	287	0	0	0
Reallocate Admin Costs		(287)	126	10	105
2nd Allocation	287	0	126	10	105
Total For 0090 Utilities					
Total Allocated	359,151	0	158,501	11,911	131,222

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Schedule .3 - Costs Allocated By Activity
For Department Utilities

	Health	Historic CH	Other Buildings
Wages & Benefits			
SALARIES & WAGES	0	0	0
FRINGE BENEFITS	0	0	0
Other Expense & Cost			
Utilities	37,588	9,735	9,395
*Cost Allocation	0	0	0
Departmental Totals			
Total Expenditures	37,588	9,735	9,395
Deductions			
Total Deductions	0	0	0
 Functional Cost	 37,588	 9,735	 9,395
Allocation Step 1			
Inbound- All Others	0	0	0
Reallocate Admin Costs	499	129	125
1st Allocation	38,087	9,864	9,520
Allocation Step 2			
Inbound- All Others	0	0	0
Reallocate Admin Costs	30	8	8
2nd Allocation	30	8	8
Total For 0090 Utilities			
Total Allocated	38,117	9,872	9,528

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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	3,051		3,051		3,051
Prosecuting Attorney	4,435	7.7386	12,256		12,256		12,256
Treasurer	2,173	3.7917	6,005		6,005		6,005
Computer Operations	426	0.7433	1,177		1,177		1,177
Accounting	1,161	2.0258	3,208		3,208		3,208
Building & Grounds	700	1.2214	1,934		1,934	2	1,936
Bd of Comm	2,317	4.0429	6,403		6,403	6	6,409
Circuit Court	6,464	11.2790	17,863		17,863	17	17,880
District Court	10,068	17.5677	27,822		27,822	26	27,848
Probate Court	7,286	12.7133	20,135		20,135	19	20,154
Adult Probation	1,689	2.9471	4,668		4,668	4	4,672
County Clerk	4,092	7.1401	11,308		11,308	11	11,319
Equalization	1,345	2.3469	3,717		3,717	4	3,721
Drain Comm	1,262	2.2021	3,488		3,488	3	3,491
Jail	5,284	9.2200	14,602		14,602	14	14,616
Friend of Court	6,145	10.7224	16,982		16,982	16	16,998
Community Grants	750	1.3087	2,073		2,073	2	2,075
All Others	609	1.0626	1,683		1,683	2	1,685
SubTotal	57,310	100.0000	158,375		158,375	126	158,501
TOTAL	57,310	100.0000	158,375		158,375	126	158,501

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, 2011
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
Veterans Affairs	1,179	20.1607	2,399		2,399	2	2,401
MSU Extension	2,591	44.3058	5,273		5,273	4	5,277
Pers. Care-Aide	1,560	26.6758	3,175		3,175	3	3,178
All Others	518	8.8577	1,054		1,054	1	1,055
SubTotal	5,848	100.0000	11,901		11,901	10	11,911
TOTAL	5,848	100.0000	11,901		11,901	10	11,911

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, 2011
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	23,003		23,003	18	23,021
Jail	32,900	82.4561	108,114		108,114	87	108,201
SubTotal	39,900	100.0000	131,117		131,117	105	131,222
TOTAL	39,900	100.0000	131,117		131,117	105	131,222

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, 2011
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	4,593		4,593	4	4,597
MSU Extension	567	2.3449	893		893	1	894
Health Dept	17,668	73.0686	27,830		27,830	21	27,851
All Others	3,029	12.5269	4,771		4,771	4	4,775
SubTotal	24,180	100.0000	38,087		38,087	30	38,117
TOTAL	24,180	100.0000	38,087		38,087	30	38,117

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, 2011
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
Parks & Rec	171	2.5561	252		252		252
Comm Development	50	0.7474	74		74		74
All Others	6,469	96.6965	9,538		9,538	8	9,546
SubTotal	6,690	100.0000	9,864		9,864	8	9,872
TOTAL	6,690	100.0000	9,864		9,864	8	9,872

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, 2011
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
Reg of Deeds	6,101	64.9388	6,182		6,182	5	6,187
Equip Aquisition	3,294	35.0612	3,338		3,338	3	3,341
SubTotal	9,395	100.0000	9,520		9,520	8	9,528
TOTAL	9,395	100.0000	9,520		9,520	8	9,528

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, 2011
Schedule .5 - Allocation Summary
For Department Utilities

Receiving Department	Total	County Complex	Annex	Jail	Health	Historic CH	Other Buildings
Administrative	3,051	3,051	0	0	0	0	0
Prosecuting Attorney	12,256	12,256	0	0	0	0	0
Treasurer	6,005	6,005	0	0	0	0	0
Computer Operations	1,177	1,177	0	0	0	0	0
Accounting	3,208	3,208	0	0	0	0	0
Building & Grounds	6,533	1,936	0	0	4,597	0	0
Bd of Comm	6,409	6,409	0	0	0	0	0
Circuit Court	17,880	17,880	0	0	0	0	0
District Court	27,848	27,848	0	0	0	0	0
Probate Court	20,154	20,154	0	0	0	0	0
Adult Probation	4,672	4,672	0	0	0	0	0
County Clerk	11,319	11,319	0	0	0	0	0
Equalization	3,721	3,721	0	0	0	0	0
Reg of Deeds	6,187	0	0	0	0	0	6,187
Drain Comm	3,491	3,491	0	0	0	0	0
Sheriff Admin	23,021	0	0	23,021	0	0	0
Jail	122,817	14,616	0	108,201	0	0	0
Veterans Affairs	2,401	0	2,401	0	0	0	0
MSU Extension	6,171	0	5,277	0	894	0	0
Parks & Rec	252	0	0	0	0	252	0
Friend of Court	16,998	16,998	0	0	0	0	0
Health Dept	27,851	0	0	0	27,851	0	0
Pers. Care-Aide	3,178	0	3,178	0	0	0	0
Community Grants	2,075	2,075	0	0	0	0	0
Comm Development	74	0	0	0	0	74	0
Equip Aquisition	3,341	0	0	0	0	0	3,341
All Others	17,061	1,685	1,055	0	4,775	9,546	0
Direct Billed	0	0	0	0	0	0	0

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Schedule .5 - Allocation Summary
For Department Utilities

Receiving Department	Total	County Complex	Annex	Jail	Health	Historic CH	Other Buildings
Total	359,151	158,501	11,911	131,222	38,117	9,872	9,528

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

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

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

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

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

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

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Schedule .2 - Costs To Be Allocated
For Department Building & Grounds

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	724,214			724,214
Cost Allocation	(31,248)			
Total Deductions:	(31,248)			(31,248)
Building Use Charge	6,018		6,018	
Administrative	3,172	423	3,595	
Professional Services	3,681	88	3,769	
Prosecuting Attorney	971	73	1,044	
Treasurer	735	82	817	
Computer Operations	5,395	82	5,477	
Accounting	9,587	622	10,209	
Utilities	6,527	6	6,533	
Building & Grounds		19,128	19,128	
Insurance		5,582	5,582	
Total Allocated Additions:	36,086	26,086	62,172	62,172
Rental Property	3,231			
Old Courthouse	2,158			
Expendable Equip	141,960			
Equipment Use	10,118			
Total Departmental Cost Adjustments:	157,467			157,467
Total To Be Allocated:	886,519	26,086		912,605

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Schedule .3 - Costs Allocated By Activity
For Department Building & Grounds

	Total	General & Admin	County Complex	Annex	Jail
Wages & Benefits					
SALARIES & WAGES	240,869	0	87,050	9,659	40,177
FRINGE BENEFITS	105,851	0	38,255	4,245	17,656
Other Expense & Cost					
Supplies	14,070	0	5,086	564	2,347
Repair & Maint	35,868	0	7,478	677	14,629
Operating Expenses	7,284	0	2,633	292	1,215
Building Maint	181,379	0	100,599	14,808	28,039
Building Maint misc	18,435	0	6,662	739	3,075
Bldg Maint MICOA	44,516	0	0	0	0
Rubbish Removal	14,255	0	5,151	572	2,378
Disposal Service	8,544	0	5,033	0	2,323
*Cost Allocation	31,248	31,248	0	0	0
Vehicle	5,724	0	2,067	230	955
Tech License	15,172	0	5,484	608	2,531
Misc Equip	999	0	362	40	167
Departmental Totals					
Total Expenditures	724,214	31,248	265,860	32,434	115,492
Deductions					
Total Deductions	(31,248)	(31,248)	0	0	0
Cost Adjustments					
Rental Property	3,231	0	0	0	0
Old Courthouse	2,158	0	0	0	0
Expendable Equip	141,960	10,924	43,370	9,403	2,136
Equipment Use	10,118	3,234	0	0	0
Functional Cost	850,433	14,158	309,230	41,837	117,628

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Schedule .3 - Costs Allocated By Activity
For Department Building & Grounds

	Total	General & Admin	County Complex	Annex	Jail
Allocation Step 1					
Inbound- 0070 Computer Operations: Specific	3,731	32	0	0	0
Inbound- All Others	32,355	0	11,692	1,299	5,398
Reallocate Admin Costs		(14,190)	5,130	570	2,367
1st Allocation	886,519	0	326,052	43,706	125,393
Allocation Step 2					
Inbound- All Others	26,086	0	9,427	1,047	4,352
2nd Allocation	26,086	0	9,427	1,047	4,352
Total For 0100 Building & Grounds					
Total Allocated	912,605	0	335,479	44,753	129,745

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Schedule .3 - Costs Allocated By Activity
For Department Building & Grounds

	Health Building	Bank Building	Garage	Reg of Deeds	Animal Shelter
Wages & Benefits					
SALARIES & WAGES	31,217	1,132	3,493	2,842	1,734
FRINGE BENEFITS	13,718	497	1,535	1,249	762
Other Expense & Cost					
Supplies	1,823	66	204	166	101
Repair & Maint	4,095	0	780	1,933	922
Operating Expenses	944	34	106	86	52
Building Maint	0	0	0	7,292	65
Building Maint misc	2,389	87	267	218	133
Bldg Maint MICOA	44,516	0	0	0	0
Rubbish Removal	1,847	67	207	168	103
Disposal Service	0	0	0	0	100
*Cost Allocation	0	0	0	0	0
Vehicle	742	27	83	68	41
Tech License	1,966	71	220	179	109
Misc Equip	129	5	14	12	7
Departmental Totals					
Total Expenditures	103,386	1,986	6,909	14,213	4,129
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
Rental Property	0	3,231	0	0	0
Old Courthouse	0	0	0	0	0
Expendable Equip	14,897	324	358	8,225	2,782
Equipment Use	0	0	0	0	0
Functional Cost	118,283	5,541	7,267	22,438	6,911

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Schedule .3 - Costs Allocated By Activity
For Department Building & Grounds

	Health Building	Bank Building	Garage	Reg of Deeds	Animal Shelter
Allocation Step 1					
Inbound- 0070 Computer Operations: Specific	0	0	0	0	0
Inbound- All Others	4,194	152	468	382	232
Reallocate Admin Costs	1,839	66	205	167	102
1st Allocation	124,316	5,759	7,940	22,987	7,245
Allocation Step 2					
Inbound- All Others	3,381	122	377	308	187
2nd Allocation	3,381	122	377	308	187
Total For 0100 Building & Grounds					
Total Allocated	127,697	5,881	8,317	23,295	7,432

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Schedule .3 - Costs Allocated By Activity
For Department Building & Grounds

	Social Services	Central Disp	Mental Health	Historic CH	Other Bldgs
Wages & Benefits					
SALARIES & WAGES	18,836	7,057	36,251	217	1,204
FRINGE BENEFITS	8,278	3,101	15,931	95	529
Other Expense & Cost					
Supplies	1,100	412	2,118	13	70
Repair & Maint	2,775	0	0	1,077	1,502
Operating Expenses	570	213	1,096	7	36
Building Maint	27,724	89	1,637	880	246
Building Maint misc	1,442	540	2,774	17	92
Bldg Maint MICOA	0	0	0	0	0
Rubbish Removal	1,115	418	2,145	13	71
Disposal Service	1,088	0	0	0	0
*Cost Allocation	0	0	0	0	0
Vehicle	448	168	861	5	29
Tech License	1,186	445	2,283	14	76
Misc Equip	78	29	150	1	5
Departmental Totals					
Total Expenditures	64,640	12,472	65,246	2,339	3,860
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
Rental Property	0	0	0	0	0
Old Courthouse	0	0	0	2,158	0
Expendable Equip	0	3,461	2,408	2,601	0
Equipment Use	0	0	0	0	0
Functional Cost	64,640	15,933	67,654	7,098	3,860

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Schedule .3 - Costs Allocated By Activity
For Department Building & Grounds

	Social Services	Central Disp	Mental Health	Historic CH	Other Bldgs
Allocation Step 1					
Inbound- 0070 Computer Operations: Specific	0	0	0	0	0
Inbound- All Others	2,529	947	4,870	30	162
Reallocate Admin Costs	1,109	415	2,136	13	71
1st Allocation	68,278	17,295	74,660	7,141	4,093
Allocation Step 2					
Inbound- All Others	2,039	764	3,927	24	131
2nd Allocation	2,039	764	3,927	24	131
Total For 0100 Building & Grounds					
Total Allocated	70,317	18,059	78,587	7,165	4,224

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Schedule .3 - Costs Allocated By Activity
For Department Building & Grounds

	Phone/Network	Parks	Specific Serv
Wages & Benefits			
SALARIES & WAGES	0	0	0
FRINGE BENEFITS	0	0	0
Other Expense & Cost			
Supplies	0	0	0
Repair & Maint	0	0	0
Operating Expenses	0	0	0
Building Maint	0	0	0
Building Maint misc	0	0	0
Bldg Maint MICOA	0	0	0
Rubbish Removal	0	0	0
Disposal Service	0	0	0
*Cost Allocation	0	0	0
Vehicle	0	0	0
Tech License	0	0	0
Misc Equip	0	0	0
Departmental Totals			
Total Expenditures	0	0	0
Deductions			
Total Deductions	0	0	0
Cost Adjustments			
Rental Property	0	0	0
Old Courthouse	0	0	0
Expendable Equip	31,394	2,039	7,638
Equipment Use	6,884	0	0
Functional Cost	38,278	2,039	7,638

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Schedule .3 - Costs Allocated By Activity
For Department Building & Grounds

	Phone/Network	Parks	Specific Serv
Allocation Step 1			
Inbound- 0070 Computer Operations: Specific	3,699	0	0
Inbound- All Others	0	0	0
Reallocate Admin Costs	0	0	0
1st Allocation	41,977	2,039	7,638
Allocation Step 2			
Inbound- All Others	0	0	0
2nd Allocation	0	0	0
Total For 0100 Building & Grounds			
Total Allocated	41,977	2,039	7,638

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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	6,281		6,281		6,281
Prosecuting Attorney	4,435	7.7386	25,232		25,232		25,232
Treasurer	2,173	3.7917	12,363		12,363		12,363
Computer Operations	426	0.7433	2,424		2,424		2,424
Accounting	1,161	2.0258	6,605		6,605		6,605
Building & Grounds	700	1.2214	3,982		3,982		3,982
Bd of Comm	2,317	4.0429	13,182		13,182	462	13,644
Circuit Court	6,464	11.2790	36,775		36,775	1,288	38,063
District Court	10,068	17.5677	57,280		57,280	2,007	59,287
Probate Court	7,286	12.7133	41,452		41,452	1,452	42,904
Adult Probation	1,689	2.9471	9,609		9,609	337	9,946
County Clerk	4,092	7.1401	23,280		23,280	815	24,095
Equalization	1,345	2.3469	7,652		7,652	268	7,920
Drain Comm	1,262	2.2021	7,180		7,180	251	7,431
Jail	5,284	9.2200	30,062		30,062	1,053	31,115
Friend of Court	6,145	10.7224	34,961		34,961	1,224	36,185
Community Grants	750	1.3087	4,267		4,267	149	4,416
All Others	609	1.0626	3,465		3,465	121	3,586
SubTotal	57,310	100.0000	326,052		326,052	9,427	335,479
TOTAL	57,310	100.0000	326,052		326,052	9,427	335,479

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, 2011
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
Veterans Affairs	1,179	20.1607	8,811		8,811	211	9,022
MSU Extension	2,591	44.3058	19,365		19,365	464	19,829
Pers. Care-Aide	1,560	26.6758	11,659		11,659	279	11,938
All Others	518	8.8577	3,871		3,871	93	3,964
SubTotal	5,848	100.0000	43,706		43,706	1,047	44,753
TOTAL	5,848	100.0000	43,706		43,706	1,047	44,753

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, 2011
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	21,999		21,999	764	22,763
Jail	32,900	82.4561	103,394		103,394	3,588	106,982
SubTotal	39,900	100.0000	125,393		125,393	4,352	129,745
TOTAL	39,900	100.0000	125,393		125,393	4,352	129,745

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, 2011
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	14,992		14,992		14,992
MSU Extension	567	2.3449	2,915		2,915	90	3,005
Health Dept	17,668	73.0686	90,836		90,836	2,809	93,645
All Others	3,029	12.5269	15,573		15,573	482	16,055
SubTotal	24,180	100.0000	124,316		124,316	3,381	127,697
TOTAL	24,180	100.0000	124,316		124,316	3,381	127,697

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, 2011
Schedule .4 - Detail Activity Allocations
For Department Building & Grounds

Activity - Bank Building

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Prosecuting Attorney	150	1.1829	68		68		68
Circuit Court	150	1.1829	68		68	1	69
District Court	300	2.3657	136		136	3	139
MSU Extension	300	2.3657	136		136	3	139
All Others	11,781	92.9028	5,351		5,351	115	5,466
SubTotal	12,681	100.0000	5,759		5,759	122	5,881
TOTAL	12,681	100.0000	5,759		5,759	122	5,881

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, 2011
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	7,940		7,940	377	8,317
SubTotal	3,456	100.0000	7,940		7,940	377	8,317
TOTAL	3,456	100.0000	7,940		7,940	377	8,317

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, 2011
Schedule .4 - Detail Activity Allocations
For Department Building & Grounds

Activity - Reg of Deeds

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Reg of Deeds	2,880	100.0000	22,987		22,987	308	23,295
SubTotal	2,880	100.0000	22,987		22,987	308	23,295
TOTAL	2,880	100.0000	22,987		22,987	308	23,295

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, 2011
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	7,245		7,245	187	7,432
SubTotal	1,715	100.0000	7,245		7,245	187	7,432
TOTAL	1,715	100.0000	7,245		7,245	187	7,432

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, 2011
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	68,278		68,278	2,039	70,317
SubTotal	100	100.0000	68,278		68,278	2,039	70,317
TOTAL	100	100.0000	68,278		68,278	2,039	70,317

Allocation Basis: Direct allocation to FIA

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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	17,295		17,295	764	18,059
SubTotal	7,000	100.0000	17,295		17,295	764	18,059
TOTAL	7,000	100.0000	17,295		17,295	764	18,059

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, 2011
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	74,660		74,660	3,927	78,587
SubTotal	36,000	100.0000	74,660		74,660	3,927	78,587
TOTAL	36,000	100.0000	74,660		74,660	3,927	78,587

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, 2011
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
Parks & Rec	171	2.5561	183		183	1	184
Comm Development	50	0.7474	53		53		53
All Others	6,469	96.6965	6,905		6,905	23	6,928
SubTotal	6,690	100.0000	7,141		7,141	24	7,165
TOTAL	6,690	100.0000	7,141		7,141	24	7,165

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, 2011
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	1,200	100.0000	4,093		4,093	131	4,224
SubTotal	1,200	100.0000	4,093		4,093	131	4,224
TOTAL	1,200	100.0000	4,093		4,093	131	4,224

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, 2011
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	4	0.7353	309		309		309
Prosecuting Attorney	20	3.6765	1,543		1,543		1,543
Treasurer	5	0.9191	386		386		386
Computer Operations	1	0.1838	77		77		77
Accounting	5	0.9191	386		386		386
Building & Grounds	2	0.3676	154		154		154
Bd of Comm	8	1.4706	617		617		617
Circuit Court	16	2.9412	1,235		1,235		1,235
District Court	27	4.9632	2,083		2,083		2,083
Probate Court	15	2.7574	1,157		1,157		1,157
Adult Probation	9	1.6544	694		694		694
County Clerk	11	2.0221	849		849		849
Equalization	3	0.5515	231		231		231
Reg of Deeds	10	1.8382	772		772		772
Drain Comm	6	1.1029	463		463		463
Sheriff Admin	36	6.6176	2,778		2,778		2,778
Jail	35	6.4338	2,701		2,701		2,701
Veterans Affairs	4	0.7353	309		309		309
MSU Extension	11	2.0221	849		849		849
Parks & Rec	6	1.1029	463		463		463
911 Fund	14	2.5735	1,080		1,080		1,080
Friend of Court	26	4.7794	2,006		2,006		2,006
Health Dept	113	20.7721	8,719		8,719		8,719
Mental Health	116	21.3238	8,954		8,954		8,954
Pers. Care-Aide	3	0.5515	231		231		231
Animal Control	4	0.7353	309		309		309
Emerg Management	4	0.7353	309		309		309
Community Grants	3	0.5515	231		231		231
Police Services	18	3.3088	1,389		1,389		1,389
Law Enforc Prog	1	0.1838	77		77		77

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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
Law Enforc Grant	2	0.3676	154		154		154
Comm Development	1	0.1838	77		77		77
Hort Sup/Serv MI	1	0.1838	77		77		77
Child Care	2	0.3676	154		154		154
Comm Collaborat	1	0.1838	77		77		77
Foreclosure	1	0.1838	77		77		77
SubTotal	544	100.0000	41,977		41,977		41,977
TOTAL	544	100.0000	41,977		41,977		41,977

Allocation Basis: Number of lines by department

Allocation Source: Phone directory

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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	2,039		2,039		2,039
SubTotal	100	100.0000	2,039		2,039		2,039
TOTAL	100	100.0000	2,039		2,039		2,039

Allocation Basis: Direct allocation to Parks

Allocation Source: Facilities

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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
Accounting	690	9.0338	690		690		690
Circuit Court	1,380	18.0676	1,380		1,380		1,380
MSU Extension	33	0.4321	33		33		33
Health Dept	5,535	72.4665	5,535		5,535		5,535
SubTotal	7,638	100.0000	7,638		7,638		7,638
TOTAL	7,638	100.0000	7,638		7,638		7,638

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, 2011
Schedule .5 - Allocation Summary
For Department Building & Grounds

Receiving Department	Total	County Complex	Annex	Jail	Health Building	Bank Building	Garage
Administrative	6,590	6,281	0	0	0	0	0
Prosecuting Attorney	26,843	25,232	0	0	0	68	0
Treasurer	12,749	12,363	0	0	0	0	0
Computer Operations	2,501	2,424	0	0	0	0	0
Accounting	7,681	6,605	0	0	0	0	0
Building & Grounds	19,128	3,982	0	0	14,992	0	0
Bd of Comm	14,261	13,644	0	0	0	0	0
Circuit Court	40,747	38,063	0	0	0	69	0
District Court	61,509	59,287	0	0	0	139	0
Probate Court	44,061	42,904	0	0	0	0	0
Adult Probation	10,640	9,946	0	0	0	0	0
County Clerk	24,944	24,095	0	0	0	0	0
Equalization	8,151	7,920	0	0	0	0	0
Reg of Deeds	24,067	0	0	0	0	0	0
Drain Comm	7,894	7,431	0	0	0	0	0
Sheriff Admin	25,541	0	0	22,763	0	0	0
Jail	140,798	31,115	0	106,982	0	0	0
Veterans Affairs	9,331	0	9,022	0	0	0	0
MSU Extension	23,855	0	19,829	0	3,005	139	0
Parks & Rec	2,686	0	0	0	0	0	0
911 Fund	19,139	0	0	0	0	0	0
Friend of Court	38,191	36,185	0	0	0	0	0
Health Dept	107,899	0	0	0	93,645	0	0
Mental Health	87,541	0	0	0	0	0	0
Pers. Care-Aide	12,169	0	11,938	0	0	0	0
Animal Control	7,741	0	0	0	0	0	0
Emerg Management	309	0	0	0	0	0	0
Community Grants	4,647	4,416	0	0	0	0	0
Police Services	1,389	0	0	0	0	0	0
Law Enforc Prog	77	0	0	0	0	0	0
Law Enforc Grant	154	0	0	0	0	0	0
Comm Development	130	0	0	0	0	0	0
Hort Sup/Serv MI	77	0	0	0	0	0	0



Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Schedule .5 - Allocation Summary
For Department Building & Grounds

Receiving Department	Total	County Complex	Annex	Jail	Health Building	Bank Building	Garage
Child Care	154	0	0	0	0	0	0
Comm Collaborat	77	0	0	0	0	0	0
Foreclosure	77	0	0	0	0	0	0
Equip Aquisition	8,317	0	0	0	0	0	8,317
FIA Space Costs	70,317	0	0	0	0	0	0
All Others	40,223	3,586	3,964	0	16,055	5,466	0
Direct Billed	0	0	0	0	0	0	0
Total	912,605	335,479	44,753	129,745	127,697	5,881	8,317

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Schedule .5 - Allocation Summary
For Department Building & Grounds

Receiving Department	Reg of Deeds	Animal Shelter	Social Services	Central Disp	Mental Health	Historic CH	Other Bldgs
Administrative	0	0	0	0	0	0	0
Prosecuting Attorney	0	0	0	0	0	0	0
Treasurer	0	0	0	0	0	0	0
Computer Operations	0	0	0	0	0	0	0
Accounting	0	0	0	0	0	0	0
Building & Grounds	0	0	0	0	0	0	0
Bd of Comm	0	0	0	0	0	0	0
Circuit Court	0	0	0	0	0	0	0
District Court	0	0	0	0	0	0	0
Probate Court	0	0	0	0	0	0	0
Adult Probation	0	0	0	0	0	0	0
County Clerk	0	0	0	0	0	0	0
Equalization	0	0	0	0	0	0	0
Reg of Deeds	23,295	0	0	0	0	0	0
Drain Comm	0	0	0	0	0	0	0
Sheriff Admin	0	0	0	0	0	0	0
Jail	0	0	0	0	0	0	0
Veterans Affairs	0	0	0	0	0	0	0
MSU Extension	0	0	0	0	0	0	0
Parks & Rec	0	0	0	0	0	184	0
911 Fund	0	0	0	18,059	0	0	0
Friend of Court	0	0	0	0	0	0	0
Health Dept	0	0	0	0	0	0	0
Mental Health	0	0	0	0	78,587	0	0
Pers. Care-Aide	0	0	0	0	0	0	0
Animal Control	0	7,432	0	0	0	0	0
Emerg Management	0	0	0	0	0	0	0
Community Grants	0	0	0	0	0	0	0
Police Services	0	0	0	0	0	0	0
Law Enforc Prog	0	0	0	0	0	0	0
Law Enforc Grant	0	0	0	0	0	0	0
Comm Development	0	0	0	0	0	53	0
Hort Sup/Serv MI	0	0	0	0	0	0	0



Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Schedule .5 - Allocation Summary
For Department Building & Grounds

Receiving Department	Reg of Deeds	Animal Shelter	Social Services	Central Disp	Mental Health	Historic CH	Other Bldgs
Child Care	0	0	0	0	0	0	0
Comm Collaborat	0	0	0	0	0	0	0
Foreclosure	0	0	0	0	0	0	0
Equip Aquisition	0	0	0	0	0	0	0
FIA Space Costs	0	0	70,317	0	0	0	0
All Others	0	0	0	0	0	6,928	4,224
Direct Billed	0	0	0	0	0	0	0
Total	23,295	7,432	70,317	18,059	78,587	7,165	4,224

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Schedule .5 - Allocation Summary
For Department Building & Grounds

Receiving Department	Phone/Network	Parks	Specific Serv
Administrative	309	0	0
Prosecuting Attorney	1,543	0	0
Treasurer	386	0	0
Computer Operations	77	0	0
Accounting	386	0	690
Building & Grounds	154	0	0
Bd of Comm	617	0	0
Circuit Court	1,235	0	1,380
District Court	2,083	0	0
Probate Court	1,157	0	0
Adult Probation	694	0	0
County Clerk	849	0	0
Equalization	231	0	0
Reg of Deeds	772	0	0
Drain Comm	463	0	0
Sheriff Admin	2,778	0	0
Jail	2,701	0	0
Veterans Affairs	309	0	0
MSU Extension	849	0	33
Parks & Rec	463	2,039	0
911 Fund	1,080	0	0
Friend of Court	2,006	0	0
Health Dept	8,719	0	5,535
Mental Health	8,954	0	0
Pers. Care-Aide	231	0	0
Animal Control	309	0	0
Emerg Management	309	0	0
Community Grants	231	0	0
Police Services	1,389	0	0
Law Enforc Prog	77	0	0
Law Enforc Grant	154	0	0
Comm Development	77	0	0
Hort Sup/Serv MI	77	0	0



Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Schedule .5 - Allocation Summary
For Department Building & Grounds

Receiving Department	Phone/Network	Parks	Specific Serv
Child Care	154	0	0
Comm Collaborat	77	0	0
Foreclosure	77	0	0
Equip Aquisition	0	0	0
FIA Space Costs	0	0	0
All Others	0	0	0
Direct Billed	0	0	0
Total	41,977	2,039	7,638

**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, 2011
Schedule .2 - Costs To Be Allocated
For Department Insurance

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	399,278			399,278
Tax Bond	8,192			
Cost Allocation	(2,984)			
Total Deductions:	5,208			5,208
Professional Services	1,167	29	1,196	
Treasurer	8	1	9	
Accounting	1,705	125	1,830	
Total Allocated Additions:	2,880	155	3,035	3,035
Total To Be Allocated:	407,366	155		407,521

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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	73,446	0	0	0	0
Auto Liability	63,141	0	0	63,141	0
Other Liability	267,899	0	138,324	0	123,639
*Tax Bond	(8,192)	(8,192)	0	0	0
*Cost Allocation	2,984	2,984	0	0	0
Departmental Totals					
Total Expenditures	399,278	(5,208)	138,324	63,141	123,639
Deductions					
Total Deductions	5,208	5,208	0	0	0
Functional Cost	404,486	0	138,324	63,141	123,639
Allocation Step 1					
Inbound- All Others	2,880	2,880	0	0	0
Reallocate Admin Costs		(2,880)	985	450	880
1st Allocation	407,366	0	139,309	63,591	124,519
Allocation Step 2					
Inbound- All Others	155	155	0	0	0
Reallocate Admin Costs		(155)	54	24	47
2nd Allocation	155	0	54	24	47
Total For 0110 Insurance					
Total Allocated	407,521	0	139,363	63,615	124,566

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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	22,152	1,708	11,445	9,369
Auto Liability	0	0	0	0	0
Other Liability	5,936	0	0	0	0
*Tax Bond	0	0	0	0	0
*Cost Allocation	0	0	0	0	0
Departmental Totals					
Total Expenditures	5,936	22,152	1,708	11,445	9,369
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	5,936	22,152	1,708	11,445	9,369
Allocation Step 1					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	42	158	12	81	67
1st Allocation	5,978	22,310	1,720	11,526	9,436
Allocation Step 2					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	2	8	1	4	4
2nd Allocation	2	8	1	4	4
Total For 0110 Insurance					
Total Allocated	5,980	22,318	1,721	11,530	9,440

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Schedule .3 - Costs Allocated By Activity
For Department Insurance

	Prop Bank Bldg	Prop Hist. CH	Prop Misc Bldgs
Wages & Benefits			
SALARIES & WAGES	0	0	0
FRINGE BENEFITS	0	0	0
Other Expense & Cost			
Property	5,259	3,771	19,742
Auto Liability	0	0	0
Other Liability	0	0	0
*Tax Bond	0	0	0
*Cost Allocation	0	0	0
Departmental Totals			
Total Expenditures	5,259	3,771	19,742
Deductions			
Total Deductions	0	0	0
 Functional Cost	 5,259	 3,771	 19,742
Allocation Step 1			
Inbound- All Others	0	0	0
Reallocate Admin Costs	37	27	141
1st Allocation	5,296	3,798	19,883
Allocation Step 2			
Inbound- All Others	0	0	0
Reallocate Admin Costs	2	1	8
2nd Allocation	2	1	8
Total For 0110 Insurance			
Total Allocated	5,298	3,799	19,891

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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	124,305	0.8062	1,123		1,123		1,123
Prosecuting Attorney	680,703	4.4148	6,150		6,150		6,150
Treasurer	205,838	1.3350	1,860		1,860		1,860
Computer Operations	39,667	0.2573	358		358		358
Accounting	187,700	1.2174	1,696		1,696		1,696
Building & Grounds	240,869	1.5622	2,176		2,176		2,176
Bd of Comm	125,695	0.8152	1,136		1,136		1,136
Circuit Court	621,597	4.0315	5,616		5,616	2	5,618
District Court	892,336	5.7874	8,062		8,062	3	8,065
Probate Court	257,905	1.6727	2,330		2,330	1	2,331
Elections	785	0.0051	7		7		7
County Clerk	293,524	1.9037	2,652		2,652	1	2,653
Equalization	40,310	0.2614	364		364		364
Reg of Deeds	156,650	1.0160	1,415		1,415	1	1,416
Drain Comm	199,312	1.2927	1,801		1,801	1	1,802
Sheriff Admin	1,562,650	10.1348	14,119		14,119	6	14,125
Jail	1,405,060	9.1128	12,695		12,695	5	12,700
Medical Examiner	10,233	0.0664	92		92		92
Veterans Affairs	42,457	0.2754	384		384		384
MSU Extension	68,288	0.4429	617		617		617
Road Comm	23,088	0.1497	209		209		209
Parks & Rec	56,042	0.3635	506		506		506
911 Fund	835,099	5.4162	7,545		7,545	3	7,548
Friend of Court	748,324	4.8534	6,761		6,761	3	6,764
Health Dept	1,597,175	10.3588	14,431		14,431	6	14,437
Mental Health	3,004,013	19.4829	27,144		27,144	15	27,159
Pers. Care-Aide	441,656	2.8644	3,990		3,990	2	3,992
Animal Control	120,920	0.7842	1,093		1,093		1,093
County Surveyor	9,828	0.0637	89		89		89
Emerg Management	46,468	0.3014	420		420		420

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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
Community Grants	118,438	0.7682	1,070		1,070		1,070
Police Services	754,441	4.8931	6,816		6,816	3	6,819
Law Enforc Prog	12,120	0.0786	110		110		110
Law Enforc Grant	91,559	0.5938	827		827		827
Comm Development	15,879	0.1030	143		143		143
Child Care	131,421	0.8524	1,187		1,187	1	1,188
Comm Collaborat	209,661	1.3598	1,894		1,894	1	1,895
Foreclosure	46,568	0.3020	421		421		421
SubTotal	15,418,584	100.0000	139,309		139,309	54	139,363
TOTAL	15,418,584	100.0000	139,309		139,309	54	139,363

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, 2011
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	806.44	1.2772	812		812		812
Building & Grounds	1,980.50	3.1366	1,995		1,995		1,995
Probate Court	4,838.63	7.6632	4,873		4,873	2	4,875
Drain Comm	1,485.38	2.3525	1,496		1,496	1	1,497
Sheriff Admin	26,585.00	42.1042	26,774		26,774	11	26,785
MSU Extension	806.44	1.2772	812		812		812
Parks & Rec	990.25	1.5683	997		997		997
Friend of Court	2,419.31	3.8316	2,437		2,437	1	2,438
Mental Health	13,398.13	21.2194	13,494		13,494	5	13,499
Pers. Care-Aide	4,129.56	6.5402	4,159		4,159	2	4,161
Animal Control	990.25	1.5683	997		997		997
Comm Development	495.13	0.7842	499		499		499
Equip Aquisition	4,216.00	6.6771	4,246		4,246	2	4,248
SubTotal	63,141.02	100.0000	63,591		63,591	24	63,615
TOTAL	63,141.02	100.0000	63,591		63,591	24	63,615

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, 2011
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	1,562,650	40.8447	50,860		50,860	20	50,880
Jail	1,405,060	36.7256	45,730		45,730	17	45,747
Police Services	754,441	19.7197	24,555		24,555	9	24,564
Law Enforc Prog	12,120	0.3168	394		394		394
Law Enforc Grant	91,559	2.3932	2,980		2,980	1	2,981
SubTotal	3,825,830	100.0000	124,519		124,519	47	124,566
TOTAL	3,825,830	100.0000	124,519		124,519	47	124,566

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, 2011
Schedule .4 - Detail Activity Allocations
For Department Insurance

Activity - Health/CMH

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Health Dept	2,385	40.1786	2,402		2,402	1	2,403
Mental Health	3,551	59.8214	3,576		3,576	1	3,577
SubTotal	5,936	100.0000	5,978		5,978	2	5,980
TOTAL	5,936	100.0000	5,978		5,978	2	5,980

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, 2011
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	430		430		430
Prosecuting Attorney	4,435	7.7386	1,726		1,726		1,726
Treasurer	2,173	3.7917	846		846		846
Computer Operations	426	0.7433	166		166		166
Accounting	1,161	2.0258	452		452		452
Building & Grounds	700	1.2214	273		273		273
Bd of Comm	2,317	4.0429	902		902		902
Circuit Court	6,464	11.2790	2,516		2,516	1	2,517
District Court	10,068	17.5677	3,919		3,919	3	3,922
Probate Court	7,286	12.7133	2,836		2,836	1	2,837
Adult Probation	1,689	2.9471	658		658		658
County Clerk	4,092	7.1401	1,593		1,593	1	1,594
Equalization	1,345	2.3469	524		524		524
Drain Comm	1,262	2.2021	491		491		491
Jail	5,284	9.2200	2,057		2,057	1	2,058
Friend of Court	6,145	10.7224	2,392		2,392	1	2,393
Community Grants	750	1.3087	292		292		292
All Others	609	1.0626	237		237		237
SubTotal	57,310	100.0000	22,310		22,310	8	22,318
TOTAL	57,310	100.0000	22,310		22,310	8	22,318

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, 2011
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
Veterans Affairs	1,179	20.1607	347		347		347
MSU Extension	2,591	44.3058	762		762	1	763
Pers. Care-Aide	1,560	26.6758	459		459		459
All Others	518	8.8577	152		152		152
SubTotal	5,848	100.0000	1,720		1,720	1	1,721
TOTAL	5,848	100.0000	1,720		1,720	1	1,721

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, 2011
Schedule .4 - Detail Activity Allocations
For Department Insurance

Activity - Prop Jail

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Sheriff Admin	7,000	17.5439	2,022		2,022	1	2,023
Jail	32,900	82.4561	9,504		9,504	3	9,507
SubTotal	39,900	100.0000	11,526		11,526	4	11,530
TOTAL	39,900	100.0000	11,526		11,526	4	11,530

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, 2011
Schedule .4 - Detail Activity Allocations
For Department Insurance

Activity - Prop Health Bld

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Building & Grounds	2,916	12.0596	1,138		1,138		1,138
MSU Extension	567	2.3449	221		221		221
Health Dept	17,668	73.0686	6,895		6,895	3	6,898
All Others	3,029	12.5269	1,182		1,182	1	1,183
SubTotal	24,180	100.0000	9,436		9,436	4	9,440
TOTAL	24,180	100.0000	9,436		9,436	4	9,440

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, 2011
Schedule .4 - Detail Activity Allocations
For Department Insurance

Activity - Prop Bank Bldg

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Prosecuting Attorney	150	1.1829	63		63		63
Circuit Court	150	1.1829	63		63		63
District Court	300	2.3657	125		125		125
MSU Extension	300	2.3657	125		125		125
All Others	11,781	92.9028	4,920		4,920	2	4,922
SubTotal	12,681	100.0000	5,296		5,296	2	5,298
TOTAL	12,681	100.0000	5,296		5,296	2	5,298

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, 2011
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
Parks & Rec	171	2.5561	97		97		97
Comm Development	50	0.7474	28		28		28
All Others	6,469	96.6965	3,673		3,673	1	3,674
SubTotal	6,690	100.0000	3,798		3,798	1	3,799
TOTAL	6,690	100.0000	3,798		3,798	1	3,799

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, 2011
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
Reg of Deeds	412,852	3.3370	663		663		663
Parks & Rec	1,740,703	14.0698	2,797		2,797	1	2,798
911 Fund	1,268,165	10.2503	2,038		2,038	1	2,039
Mental Health	5,401,105	43.6561	8,681		8,681	4	8,685
Animal Control	116,841	0.9444	188		188		188
Equip Aquisition	518,787	4.1933	834		834		834
FIA Space Costs	2,514,544	20.3246	4,041		4,041	2	4,043
All Others	398,932	3.2245	641		641		641
SubTotal	12,371,929	100.0000	19,883		19,883	8	19,891
TOTAL	12,371,929	100.0000	19,883		19,883	8	19,891

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, 2011
Schedule .5 - Allocation Summary
For Department Insurance

Receiving Department	Total	General Liab	Vehicle Ins	Sheriff	Health/CMH	Prop Co Complex	Prop Annex
Administrative	1,553	1,123	0	0	0	430	0
Prosecuting Attorney	8,751	6,150	812	0	0	1,726	0
Treasurer	2,706	1,860	0	0	0	846	0
Computer Operations	524	358	0	0	0	166	0
Accounting	2,148	1,696	0	0	0	452	0
Building & Grounds	5,582	2,176	1,995	0	0	273	0
Bd of Comm	2,038	1,136	0	0	0	902	0
Circuit Court	8,198	5,618	0	0	0	2,517	0
District Court	12,112	8,065	0	0	0	3,922	0
Probate Court	10,043	2,331	4,875	0	0	2,837	0
Adult Probation	658	0	0	0	0	658	0
Elections	7	7	0	0	0	0	0
County Clerk	4,247	2,653	0	0	0	1,594	0
Equalization	888	364	0	0	0	524	0
Reg of Deeds	2,079	1,416	0	0	0	0	0
Drain Comm	3,790	1,802	1,497	0	0	491	0
Sheriff Admin	93,813	14,125	26,785	50,880	0	0	0
Jail	70,012	12,700	0	45,747	0	2,058	0
Medical Examiner	92	92	0	0	0	0	0
Veterans Affairs	731	384	0	0	0	0	347
MSU Extension	2,538	617	812	0	0	0	763
Road Comm	209	209	0	0	0	0	0
Parks & Rec	4,398	506	997	0	0	0	0
911 Fund	9,587	7,548	0	0	0	0	0
Friend of Court	11,595	6,764	2,438	0	0	2,393	0
Health Dept	23,738	14,437	0	0	2,403	0	0
Mental Health	52,920	27,159	13,499	0	3,577	0	0
Pers. Care-Aide	8,612	3,992	4,161	0	0	0	459
Animal Control	2,278	1,093	997	0	0	0	0
County Surveyor	89	89	0	0	0	0	0
Emerg Management	420	420	0	0	0	0	0
Community Grants	1,362	1,070	0	0	0	292	0
Police Services	31,383	6,819	0	24,564	0	0	0



Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
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	504	110	0	394	0	0	0
Law Enforc Grant	3,808	827	0	2,981	0	0	0
Comm Development	670	143	499	0	0	0	0
Child Care	1,188	1,188	0	0	0	0	0
Comm Collaborat	1,895	1,895	0	0	0	0	0
Foreclosure	421	421	0	0	0	0	0
Equip Aquisition	5,082	0	4,248	0	0	0	0
FIA Space Costs	4,043	0	0	0	0	0	0
All Others	10,809	0	0	0	0	237	152
Direct Billed	0	0	0	0	0	0	0
Total	407,521	139,363	63,615	124,566	5,980	22,318	1,721

Lapeer County, Michigan
Cost Allocation Plan
Based On The Year Ended December 31, 2011
Schedule .5 - Allocation Summary
For Department Insurance

Receiving Department	Prop Jail	Prop Health Bld	Prop Bank Bldg	Prop Hist. CH	Prop Misc Bldgs
Administrative	0	0	0	0	0
Prosecuting Attorney	0	0	63	0	0
Treasurer	0	0	0	0	0
Computer Operations	0	0	0	0	0
Accounting	0	0	0	0	0
Building & Grounds	0	1,138	0	0	0
Bd of Comm	0	0	0	0	0
Circuit Court	0	0	63	0	0
District Court	0	0	125	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	663
Drain Comm	0	0	0	0	0
Sheriff Admin	2,023	0	0	0	0
Jail	9,507	0	0	0	0
Medical Examiner	0	0	0	0	0
Veterans Affairs	0	0	0	0	0
MSU Extension	0	221	125	0	0
Road Comm	0	0	0	0	0
Parks & Rec	0	0	0	97	2,798
911 Fund	0	0	0	0	2,039
Friend of Court	0	0	0	0	0
Health Dept	0	6,898	0	0	0
Mental Health	0	0	0	0	8,685
Pers. Care-Aide	0	0	0	0	0
Animal Control	0	0	0	0	188
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, 2011
Schedule .5 - Allocation Summary
For Department Insurance

Receiving Department	Prop Jail	Prop Health Bld	Prop Bank Bldg	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	28	0
Child Care	0	0	0	0	0
Comm Collaborat	0	0	0	0	0
Foreclosure	0	0	0	0	0
Equip Aquisition	0	0	0	0	834
FIA Space Costs	0	0	0	0	4,043
All Others	0	1,183	4,922	3,674	641
Direct Billed	0	0	0	0	0
Total	11,530	9,440	5,298	3,799	19,891

Internal Service Fund

Schedules

Lapeer County, Michigan
Internal Service Fund Summary
Based On The Year Ended December 31, 2011

The following pages provide a description of the Internal Service Funds (ISF), balance sheet, income statement, and working capital reserve, which are also included as part of the 2011 annual financial statements. OMB Circular A-87 requires that Internal Service funds operate with a working capital reserve of up to 60 days (2 months) cash expenses. ISF with reserve levels in excess of the allowable amount are required to make the necessary adjustment to reduce the working capital reserves to acceptable levels. The following information is provided so the County may take the necessary corrective action necessary to satisfy the above requirement

The Workers Compensation Fund is currently has excess retained earnings. The remaining internal service funds are at or below acceptable levels. It will be necessary for the County to monitor the rates charged to individual departments for this coverage to insure the retained earnings are maintained at acceptable levels.

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, worker's 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 ASSETS
INTERNAL SERVICE FUNDS
DECEMBER 31, 2011**

	<u>Health Insurance</u>	<u>Unemployment Insurance</u>	<u>Workers' Compensation</u>	<u>Centralized Purchasing</u>
ASSETS:				
Current Assets:				
Cash and cash equivalents	\$ 635,594	\$ 85,622	\$ 1,188,028	\$ 6,009
Deposits with agent	-	-	8,000	-
Receivables -				
Accounts	2,150	6	-	-
Due from other funds	-	1,977	1,976	-
Prepaid expenses	84,135	-	-	-
Total Current Assets	<u>721,879</u>	<u>87,605</u>	<u>1,198,004</u>	<u>6,009</u>
Noncurrent Assets:				
Property, plant, and equipment net of accumulated depreciation	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	<u>721,879</u>	<u>87,605</u>	<u>1,198,004</u>	<u>6,009</u>
LIABILITIES:				
Current Liabilities:				
Accounts payable	-	51,833	4,368	-
Current portion of claims liabilities	<u>-</u>	<u>-</u>	<u>85,000</u>	<u>-</u>
Total Current Liabilities	<u>-</u>	<u>51,833</u>	<u>89,368</u>	<u>-</u>
Long-Term Liabilities:				
Accrued claims liabilities	<u>-</u>	<u>-</u>	<u>21,000</u>	<u>-</u>
Total Liabilities	<u>-</u>	<u>51,833</u>	<u>110,368</u>	<u>-</u>
NET ASSETS:				
Net Assets:				
Invested in capital assets	-	-	-	-
Unrestricted	<u>721,879</u>	<u>35,772</u>	<u>1,087,636</u>	<u>6,009</u>
Total Net Assets	<u>\$ 721,879</u>	<u>\$ 35,772</u>	<u>\$ 1,087,636</u>	<u>\$ 6,009</u>

CMH Equipment Acquisition & Replacement	Equipment Acquisition & Replacement	Retirement	Public Employee Health Care	Total
\$ 94,062	\$ 1,103,253	\$ 347,585	\$ 142	\$ 3,460,295
-	-	-	-	8,000
-	5,000	-	-	7,156
-	27,482	18,657	-	50,092
-	-	-	-	84,135
94,062	1,135,735	366,242	142	3,609,678
442,416	1,992,613	-	-	2,435,029
536,478	3,128,348	366,242	142	6,044,707
-	19,061	200,440	-	275,702
-	-	-	-	85,000
-	19,061	200,440	-	360,702
-	-	-	-	21,000
-	19,061	200,440	-	381,702
442,416	1,992,613	-	-	2,435,029
94,062	1,116,674	165,802	142	3,227,976
\$ 536,478	\$ 3,109,287	\$ 165,802	\$ 142	\$ 5,663,005

LAPEER COUNTY, MICHIGAN

**COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2011**

	<u>Health Insurance</u>	<u>Unemployment Insurance</u>	<u>Workers' Compensation</u>	<u>Centralized Purchasing</u>
Operating Revenues:				
Charges for services	\$ 3,357,904	\$ 153,489	\$ 162,715	\$ -
Operating Expenses:				
Administrative and operating	16,733	214	538	-
Retirement and health care savings contributions	-	-	-	-
Insurance and claims	3,573,558	51,833	20,593	-
Depreciation	-	-	-	-
Total Operating Expenses	<u>3,590,291</u>	<u>52,047</u>	<u>21,131</u>	<u>-</u>
Operating Income (Loss)	<u>(232,387)</u>	<u>101,442</u>	<u>141,584</u>	<u>-</u>
Non-Operating Revenues:				
Interest	442	322	1,616	-
Gain on sale of assets	-	-	-	-
Total Non-Operating Revenues	<u>442</u>	<u>322</u>	<u>1,616</u>	<u>-</u>
Net Income (Loss) before Transfers	<u>(231,945)</u>	<u>101,764</u>	<u>143,200</u>	<u>-</u>
Transfers:				
Transfers In	200,000	-	-	-
Transfers Out	-	<u>(200,000)</u>	-	-
Total Transfers	<u>200,000</u>	<u>(200,000)</u>	<u>-</u>	<u>-</u>
Change in Net Assets	<u>(31,945)</u>	<u>(98,236)</u>	<u>143,200</u>	<u>-</u>
Net Assets at beginning of year	<u>753,824</u>	<u>134,008</u>	<u>944,436</u>	<u>6,009</u>
Net Assets at end of year	<u><u>\$ 721,879</u></u>	<u><u>\$ 35,772</u></u>	<u><u>\$ 1,087,636</u></u>	<u><u>\$ 6,009</u></u>

CMH Equipment Acquisition & Replacement	Equipment Acquisition & Replacement	Retirement	Public Employee Health Care	Total
<u>\$ 58,645</u>	<u>\$ 815,373</u>	<u>\$ 1,546,115</u>	<u>\$ 60,240</u>	<u>\$ 6,154,481</u>
228	391,183	390	84	409,370
-	-	1,775,099	666,860	2,441,959
-	-	-	-	3,645,984
63,064	329,908	-	-	392,972
<u>63,292</u>	<u>721,091</u>	<u>1,775,489</u>	<u>666,944</u>	<u>6,890,285</u>
<u>(4,647)</u>	<u>94,282</u>	<u>(229,374)</u>	<u>(606,704)</u>	<u>(735,804)</u>
-	-	-	-	2,380
-	167,674	-	-	167,674
<u>-</u>	<u>167,674</u>	<u>-</u>	<u>-</u>	<u>170,054</u>
<u>(4,647)</u>	<u>261,956</u>	<u>(229,374)</u>	<u>(606,704)</u>	<u>(565,750)</u>
-	20,175	-	-	220,175
-	-	-	-	(200,000)
<u>-</u>	<u>20,175</u>	<u>-</u>	<u>-</u>	<u>20,175</u>
<u>(4,647)</u>	<u>282,131</u>	<u>(229,374)</u>	<u>(606,704)</u>	<u>(545,575)</u>
<u>541,125</u>	<u>2,827,156</u>	<u>395,176</u>	<u>606,846</u>	<u>6,208,580</u>
<u>\$ 536,478</u>	<u>\$ 3,109,287</u>	<u>\$ 165,802</u>	<u>\$ 142</u>	<u>\$ 5,663,005</u>

LAPEER COUNTY, MICHIGAN
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2011

	Health Insurance	Unemployment Insurance	Workers' Compensation	Centralized Purchasing
Cash Flows From Operating Activities:				
Cash receipts for interfund services	\$ 3,355,754	\$ 153,438	\$ 162,665	\$ -
Cash payments to suppliers	(3,306,423)	(97,922)	(112,909)	-
Net Cash Provided by (Used in) Operating Activities	<u>49,331</u>	<u>55,516</u>	<u>49,756</u>	<u>-</u>
Cash Flows From Noncapital Financing Activities:				
Transfer in	200,000	-	-	-
Transfer out	-	(200,000)	-	-
Net Cash Provided by (Used in) Non-capital Financing Activities	<u>200,000</u>	<u>(200,000)</u>	<u>-</u>	<u>-</u>
Cash Flows From Capital and Related Financing Activities:				
Acquisition of capital assets	-	-	-	-
Good faith deposit received	-	-	-	-
Proceeds from sale of assets	-	-	-	-
Net Cash Provided by (Used in) Capital and Related Financing Activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash Flows From Investing Activities:				
Interest earned	442	322	1,616	-
Net increase (decrease) in cash and cash equivalents	249,773	(144,162)	51,372	-
Cash and Cash Equivalents at beginning of year	<u>385,821</u>	<u>229,784</u>	<u>1,136,656</u>	<u>6,009</u>
Cash and Cash Equivalents at end of year	<u><u>\$ 635,594</u></u>	<u><u>\$ 85,622</u></u>	<u><u>\$ 1,188,028</u></u>	<u><u>\$ 6,009</u></u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities:				
Operating Income (Loss)	\$(232,387)	\$ 101,442	\$ 141,584	\$ -
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:				
Depreciation	-	-	-	-
Change in assets and liabilities:				
Accounts receivables	(2,150)	-	-	-
Due to/from other funds	-	(51)	(50)	-
Prepaid expenses/deposits	283,868	-	15,550	-
Accounts payable	-	(45,875)	(3,328)	-
Accrued claims	-	-	(104,000)	-
Net Cash Provided by (Used in) Operating Activities	<u><u>\$ 49,331</u></u>	<u><u>\$ 55,516</u></u>	<u><u>\$ 49,756</u></u>	<u><u>\$ -</u></u>

CMH Equipment Acquisition & Replacement	Equipment Acquisition & Replacement	Retirement	Public Employee Health Care	Total
\$ 58,645	\$ 797,094	\$ 1,546,265	\$ 60,240	\$ 6,134,101
(228)	(386,077)	(1,803,065)	(666,944)	(6,373,568)
<u>58,417</u>	<u>411,017</u>	<u>(256,800)</u>	<u>(606,704)</u>	<u>(239,467)</u>
-	20,175			220,175
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(200,000)</u>
-	20,175	-	-	20,175
<u>-</u>	<u>20,175</u>	<u>-</u>	<u>-</u>	<u>20,175</u>
(58,783)	(153,825)	-	-	(212,608)
-	(25,000)			(25,000)
<u>-</u>	<u>265,741</u>	<u>-</u>	<u>-</u>	<u>265,741</u>
(58,783)	86,916	-	-	28,133
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,380</u>
(366)	518,108	(256,800)	(606,704)	(188,779)
<u>94,428</u>	<u>585,145</u>	<u>604,385</u>	<u>606,846</u>	<u>3,649,074</u>
<u>\$ 94,062</u>	<u>\$ 1,103,253</u>	<u>\$ 347,585</u>	<u>\$ 142</u>	<u>\$ 3,460,295</u>
\$ (4,647)	\$ 94,282	\$ (229,374)	\$ (606,704)	\$ (735,804)
63,064	329,908	-	-	392,972
-	(5,000)			(7,150)
-	(13,279)	150	-	(13,230)
-	2,594	-	-	302,012
-	2,512	(27,576)	-	(74,267)
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(104,000)</u>
<u>\$ 58,417</u>	<u>\$ 411,017</u>	<u>\$ (256,800)</u>	<u>\$ (606,704)</u>	<u>\$ (239,467)</u>

Lapeer County, Michigan
Internal Service Fund Summary
Based On The Fiscal Year Ended December 31, 2011

Income Statement:	Total	Health Insurance	Unemployment Insurance	Workers Comp	Centralized Purchasing	CMH Equipment	Equipment Acquisition & Replacement
Operating Revenues	6,154,481	3,357,904	153,489	162,715	-	58,645	815,373
Operating Expenses	(6,497,313)	(3,590,291)	(52,047)	(21,131)	-	(228)	(391,183)
Depreciation	(392,972)	-	-	-	-	(63,064)	(329,908)
Total Expenses	(6,890,285)	(3,590,291)	(52,047)	(21,131)	-	(63,292)	(721,091)
Net Profit/(Loss)	(735,804)	(232,387)	101,442	141,584	-	(4,647)	94,282
Non Operating Revenue/(Exp)	170,054	442	322	1,616	-	-	167,674
Operating Transfers In/(Out)	20,175	200,000	(200,000)	-	-	-	20,175
Net Increase/(Decrease)	(545,575)	(31,945)	(98,236)	143,200	-	(4,647)	282,131
Beginning R.E. per CAFR	6,208,580	753,824	134,008	944,436	6,009	541,125	2,827,156
Ending R.E. per CAFR	5,663,005	721,879	35,772	1,087,636	6,009	536,478	3,109,287
<i><u>A-87 R.E. Adjustments:</u></i>							
Prior Year Adjustments	(8,154,498)	(1,317,464)	(247,290)	(1,002,783)	(6,009)	(610,699)	(4,970,253)
Current Year Adjustments	(228,684)	(200,000)	200,000	-	-	-	(228,684)
Total Adjustments	(8,383,182)	(1,517,464)	(47,290)	(1,002,783)	(6,009)	(610,699)	(5,198,937)
A-87 Adjusted R.E.	(2,720,177)	(795,585)	(11,518)	84,853	-	(74,221)	(2,089,650)
Sixty Day Operating Expense	(1,082,886)	(598,382)	(8,675)	(3,522)	-	(38)	(65,197)
Excess Reserves	(3,803,063)	(1,393,967)	(20,193)	81,331	-	(74,259)	(2,154,847)
Excess months of WCR		(4.7)	(4.7)	46.2	N/A	N/A	(66.1)

Lapeer County, Michigan
Internal Service Fund Summary
Based On The Fiscal Year Ended December 31, 2011

Income Statement:	Retirement	Public Employees Health Care
Operating Revenues	1,546,115	60,240
Operating Expenses	(1,775,489)	(666,944)
Depreciation	-	-
Total Expenses	<u>(1,775,489)</u>	<u>(666,944)</u>
Net Profit/(Loss)	(229,374)	(606,704)
Non Operating Revenue/(Exp)	-	-
Operating Transfers In/(Out)	<u>-</u>	<u>-</u>
Net Increase/(Decrease)	(229,374)	(606,704)
Beginning R.E. per CAFR	<u>395,176</u>	<u>606,846</u>
Ending R.E. per CAFR	<u><u>165,802</u></u>	<u><u>142</u></u>
<i><u>A-87 R.E. Adjustments:</u></i>		
Prior Year Adjustments	-	-
Current Year Adjustments	<u>-</u>	<u>-</u>
Total Adjustments	<u><u>-</u></u>	<u><u>-</u></u>
A-87 Adjusted R.E.	165,802	142
Sixty Day Operating Expense	<u>(295,915)</u>	<u>(111,157)</u>
Excess Reserves	<u><u>(130,113)</u></u>	<u><u>(111,015)</u></u>
Excess months of WCR	(0.9)	(2.0)