

**LAPEER COUNTY,
MICHIGAN
COUNTY-WIDE
COST ALLOCATION PLAN
FISCAL 2015**

Based on Actual Costs
For The Year Ended
December 31, 2015



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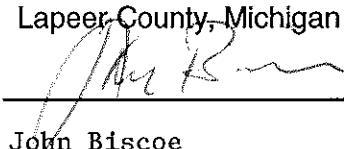
LAPEER COUNTY, MICHIGAN
TITLE 2 OF THE CFR, PART 200
CERTIFICATION OF COST ALLOCATION PLAN

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

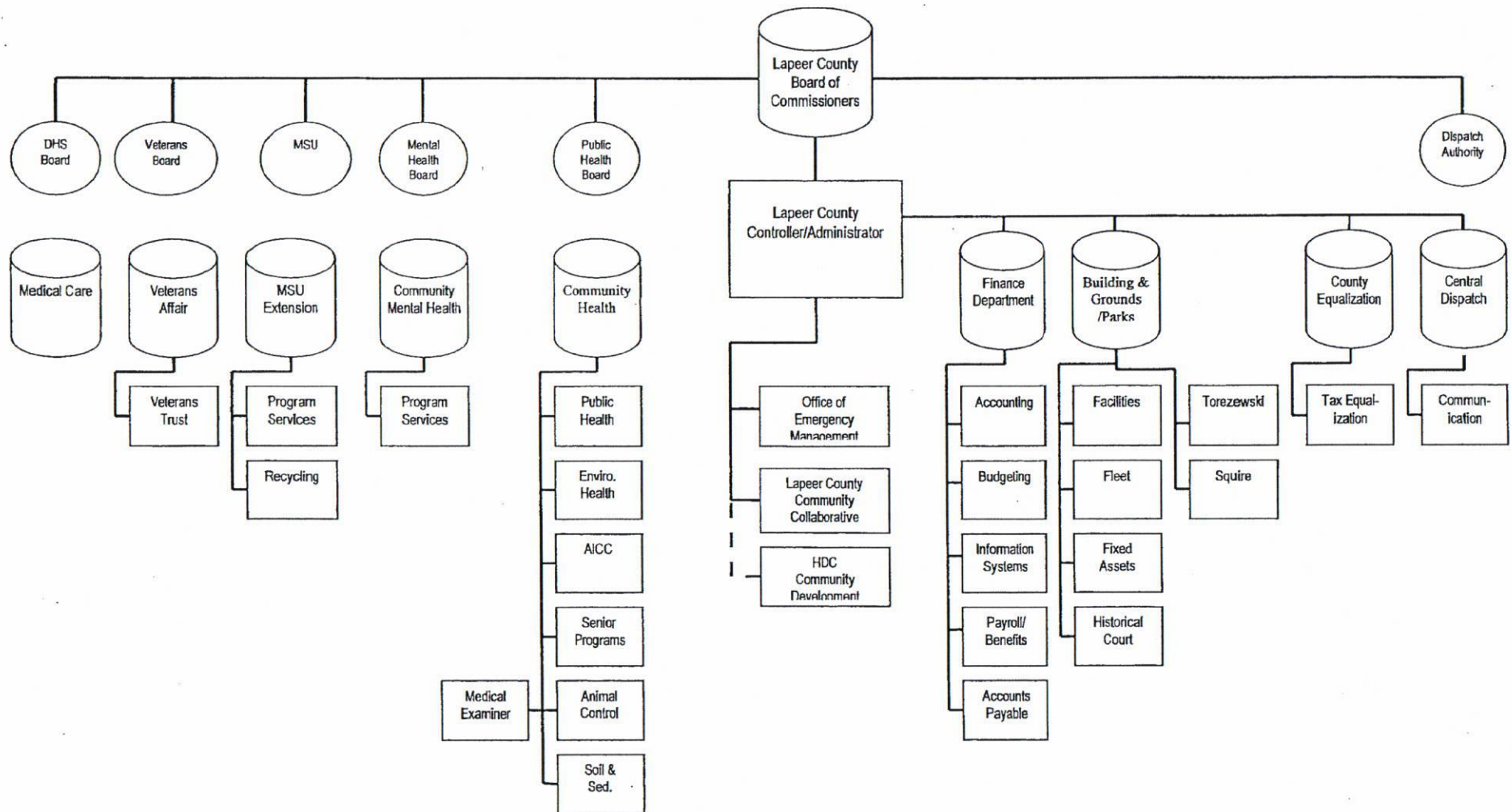
1.) All costs included in this proposal for the year ended December 31, 2015 to establish cost allocations or billings for the year beginning January 1, 2017, are allowable in accordance with the requirements of 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated 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>Lapeer County, Michigan</u> 
Name of Official:	<u>John Biscoe</u>
Title:	<u>County Controller/Administrator</u>
Date:	<u>September 12, 2016</u>

LAPEER COUNTY APPOINTED ORGANIZATIONAL CHART



INTRODUCTION

The cost allocation plan for indirect services provided by central service departments are based on actual expenditures for the fiscal year ended 2015. The plan was prepared by MAXIMUS, Inc.

METHODOLOGY

The plan was prepared in accordance with the policies and procedures contained in 2 CFR Part 200. 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), 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 rollforward 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 functionalized 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.

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Allocated Costs By Department

Detail

Central Service Departments	Bd of Comm	Circuit Court	District Court	Jury Board	Indigent Counsel	Adult Probation	Elections
Building Depreciation	10,596	60,050	46,030	0	0	7,646	0
Administrative	4,611	11,462	13,635	0	0	0	0
Professional Services	452	2,766	2,807	54	2,335	108	239
Prosecuting Attorney	974	2,420	2,879	0	0	0	0
Treasurer	150	4,988	916	33	5,577	79	304
Computer Operations	8,443	27,250	35,115	0	0	0	0
Accounting	2,606	19,160	13,208	238	14,427	538	1,149
Utilities	6,476	36,118	28,122	0	0	4,581	0
Building & Grounds	15,399	81,749	64,755	0	0	10,861	0
Insurance	733	5,382	3,825	0	0	306	1
Total Allocated	50,440	251,345	211,292	325	22,339	24,119	1,693
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	50,440	251,345	211,292	325	22,339	24,119	1,693
Adjustments	0	0	0	0	0	0	0
Proposed Costs	50,440	251,345	211,292	325	22,339	24,119	1,693

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Allocated Costs By Department

Detail

Central Service Departments	County Clerk	Equalization	Reg of Deeds	Drain Comm	Sheriff Admin	Crim Just Trng	Jail
Building Depreciation	18,524	6,089	8,683	5,713	20,721	0	121,307
Administrative	5,270	659	2,635	1,976	19,761	0	19,366
Professional Services	1,338	417	826	568	4,275	9	3,338
Prosecuting Attorney	1,113	139	556	417	4,172	0	4,089
Treasurer	50,867	18	5,314	119	1,164	20	832
Computer Operations	13,421	3,618	11,549	3,618	17,679	0	1,916
Accounting	6,247	1,215	3,071	2,623	11,660	52	5,677
Utilities	11,099	3,648	5,270	3,423	22,712	0	121,078
Building & Grounds	24,917	8,214	27,363	7,929	26,453	0	144,436
Insurance	1,459	340	668	1,048	44,829	0	37,412
Total Allocated	134,255	24,357	65,935	27,434	173,426	81	459,451
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	134,255	24,357	65,935	27,434	173,426	81	459,451
Adjustments	0	0	0	0	0	0	0
Proposed Costs	134,255	24,357	65,935	27,434	173,426	81	459,451

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Allocated Costs By Department

Detail

Central Service Departments	Medical Examiner	MSU Extension	Planning	LDC Development	Road Comm	Parks & Rec	Polly Ann Trail
Building Depreciation	0	11,524	0	0	0	0	0
Administrative	0	1,317	0	0	0	1,580	0
Professional Services	602	459	51	2	320	751	40
Prosecuting Attorney	0	278	0	0	0	334	0
Treasurer	342	61	25	2	527	1,323	16
Computer Operations	0	2,874	0	0	0	0	0
Accounting	2,202	1,840	201	12	649	4,324	116
Utilities	0	5,302	0	0	0	0	0
Building & Grounds	0	24,422	0	0	0	833	0
Insurance	26	787	0	0	56	760	0
Total Allocated	3,172	48,864	277	16	1,552	9,905	172
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	3,172	48,864	277	16	1,552	9,905	172
Adjustments	0	0	0	0	0	0	0
Proposed Costs	3,172	48,864	277	16	1,552	9,905	172

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Allocated Costs By Department

Detail

Central Service Departments	911 Fund	Friend of Court	FOC DP	Marriage Counsel	Health Dept	Mental Health	Pers. Care-Aide
Building Depreciation	0	27,819	0	0	59,815	0	5,349
Administrative	11,988	11,791	0	0	23,450	51,184	9,946
Professional Services	2,807	2,255	0	23	4,754	19,731	2,185
Prosecuting Attorney	2,531	2,489	0	0	4,951	10,809	2,100
Treasurer	1,806	6,848	0	2,297	3,340	8,024	1,218
Computer Operations	14,541	0	11,606	0	23,473	298	3,833
Accounting	8,683	13,076	0	46	20,277	90,671	10,555
Utilities	0	16,667	0	0	27,521	0	3,248
Building & Grounds	14,790	38,330	0	0	125,989	75,665	16,599
Insurance	2,903	3,645	0	0	9,433	18,019	2,209
Total Allocated	60,049	122,920	11,606	2,366	303,003	274,401	57,242
Roll Forward	0	7,020	(5,830)	0	0	0	0
Cost With Roll Forward	60,049	129,940	5,776	2,366	303,003	274,401	57,242
Adjustments	0	0	0	0	0	0	0
Proposed Costs	60,049	129,940	5,776	2,366	303,003	274,401	57,242

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Allocated Costs By Department

Detail

Central Service Departments	Animal Control	Environ Recycle	M.H. Court	County Surveyor	Concealed Pistol	ROD Automation	Budget Stabilization
Building Depreciation	5,619	0	0	0	0	0	0
Administrative	2,503	0	197	659	66	197	0
Professional Services	1,049	70	454	277	59	231	23
Prosecuting Attorney	528	0	42	139	14	42	0
Treasurer	1,275	32	85	4	917	1,100	88
Computer Operations	4,825	0	0	0	0	0	0
Accounting	4,350	208	1,212	605	142	916	46
Utilities	0	0	0	0	0	0	0
Building & Grounds	5,114	0	0	0	0	0	0
Insurance	1,061	0	25	18	11	21	0
Total Allocated	26,324	310	2,015	1,702	1,209	2,507	157
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	26,324	310	2,015	1,702	1,209	2,507	157
Adjustments	0	0	0	0	0	0	0
Proposed Costs	26,324	310	2,015	1,702	1,209	2,507	157

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Allocated Costs By Department

Detail

Central Service Departments	Rental Property	Emerg Management	Community Grants	T.N.U.	Police Services	Law Enforc Prog	Law Enforc Grant
Building Depreciation	0	0	3,395	0	0	0	0
Administrative	0	659	1,910	0	10,869	132	1,317
Professional Services	129	438	1,324	266	5,481	497	823
Prosecuting Attorney	0	139	403	0	2,295	28	278
Treasurer	271	215	4,774	243	479	161	147
Computer Operations	0	479	4,825	0	0	0	0
Accounting	703	1,799	4,486	1,323	17,368	1,447	2,809
Utilities	0	0	2,034	0	0	0	0
Building & Grounds	0	68	4,633	0	1,232	0	137
Insurance	0	111	362	0	18,035	422	2,418
Total Allocated	1,103	3,908	28,146	1,832	55,759	2,687	7,929
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	1,103	3,908	28,146	1,832	55,759	2,687	7,929
Adjustments	0	0	0	0	0	0	0
Proposed Costs	1,103	3,908	28,146	1,832	55,759	2,687	7,929

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Allocated Costs By Department

Detail

Central Service Departments	Law Enforc Other	Law Library	Comm Development	Senior Millage	Local Reserve Fund	F.I.A.	MCF Operations
Building Depreciation	0	0	0	0	0	0	0
Administrative	0	0	0	0	0	0	0
Professional Services	129	76	17	122	24	36	99
Prosecuting Attorney	0	0	0	0	0	0	0
Treasurer	264	50	22	883	88	18	1,209
Computer Operations	0	0	0	0	0	0	0
Accounting	613	342	75	549	49	114	224
Utilities	0	0	0	0	0	0	0
Building & Grounds	0	0	137	0	0	0	0
Insurance	0	0	0	0	0	0	0
Total Allocated	1,006	468	251	1,554	161	168	1,532
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	1,006	468	251	1,554	161	168	1,532
Adjustments	0	0	0	0	0	0	0
Proposed Costs	1,006	468	251	1,554	161	168	1,532

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Allocated Costs By Department

Detail

Central Service Departments	Child Care	Veterans Trust	Soldiers Relief	Soil & Sed	Family Cont Cord	Comm Collaborat	Debt Serv Funds
Building Depreciation	2,309	0	4,042	0	0	0	0
Administrative	2,173	0	2,503	1,054	132	132	0
Professional Services	1,672	131	937	604	129	228	104
Prosecuting Attorney	459	0	528	222	28	28	0
Treasurer	2,040	148	1,100	276	20	54	1,167
Computer Operations	3,618	0	4,825	0	0	0	0
Accounting	7,578	716	4,233	2,273	377	609	278
Utilities	1,383	0	2,455	0	0	0	0
Building & Grounds	3,148	0	12,733	0	0	0	0
Insurance	411	0	480	174	23	10	0
Total Allocated	24,791	995	33,836	4,603	709	1,061	1,549
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	24,791	995	33,836	4,603	709	1,061	1,549
Adjustments	0	0	0	0	0	0	0
Proposed Costs	24,791	995	33,836	4,603	709	1,061	1,549

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Allocated Costs By Department

Detail

Central Service Departments	Cap Proj Funds	Delinquent Tax	Foreclosure	Revolving Drain	Drain Equipment	CMH Equipment	Equip Aquisition
Building Depreciation	0	0	0	0	0	0	5,561
Administrative	0	0	856	0	1,120	0	0
Professional Services	681	163	822	36	866	70	2,490
Prosecuting Attorney	0	0	181	0	236	0	0
Treasurer	226	44,096	17,997	37	441	87	2,554
Computer Operations	0	0	1,206	0	0	0	0
Accounting	1,705	576	3,087	204	3,581	150	14,663
Utilities	0	0	0	0	0	0	2,975
Building & Grounds	0	0	68	0	0	0	7,237
Insurance	0	0	109	0	149	0	2,141
Total Allocated	2,612	44,835	24,326	277	6,393	307	37,621
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	2,612	44,835	24,326	277	6,393	307	37,621
Adjustments	0	0	0	0	0	0	0
Proposed Costs	2,612	44,835	24,326	277	6,393	307	37,621

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Allocated Costs By Department

Detail

Central Service Departments	Unempl Insurance	Workers Comp Ins	Health Insurance	Retirement Sys	Health Care Save	Special Assess	FIA Space Costs
Building Depreciation	0	0	0	0	0	0	0
Administrative	0	0	0	0	0	0	0
Professional Services	28	64	6,565	82	55	218	0
Prosecuting Attorney	0	0	0	0	0	0	0
Treasurer	2	36	588	80	12	499	0
Computer Operations	0	0	0	0	0	0	0
Accounting	66	278	14,432	165	112	1,194	0
Utilities	0	0	0	0	0	0	0
Building & Grounds	0	0	0	0	0	0	73,659
Insurance	0	0	0	0	0	0	1,668
Total Allocated	96	378	21,585	327	179	1,911	75,327
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	96	378	21,585	327	179	1,911	75,327
Adjustments	0	0	0	0	0	0	0
Proposed Costs	96	378	21,585	327	179	1,911	75,327

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Allocated Costs By Department

Detail

Central Service Departments	All Others	SubTotal	Direct Billed	Unallocated	Total
Building Depreciation	49,330	480,122	0	0	480,122
Administrative	0	217,110	0	0	217,110
Professional Services	12,581	93,662	0	0	93,662
Prosecuting Attorney	0	45,841	0	983,032	1,028,873
Treasurer	0	179,995	0	185,069	365,064
Computer Operations	0	199,012	0	0	199,012
Accounting	4	330,184	51,428	0	381,612
Utilities	12,275	316,387	0	0	316,387
Building & Grounds	8,137	825,007	17,931	0	842,938
Insurance	1,321	162,811	0	0	162,811
Total Allocated	83,648	2,850,131	69,359	1,168,101	4,087,591
Roll Forward	0	1,190	0	0	1,190
Cost With Roll Forward	83,648	2,851,321	69,359	1,168,101	4,088,781
Adjustments	0	0	0	0	0
Proposed Costs	83,648	2,851,321	69,359	1,168,101	4,088,781

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2015	Fixed Costs Fiscal 2015	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
Bd of Comm	50,440	0	0	50,440	0	50,440
Circuit Court	251,345	0	0	251,345	0	251,345
District Court	211,292	0	0	211,292	0	211,292
Jury Board	325	0	0	325	0	325
Indigent Counsel	22,339	0	0	22,339	0	22,339
Adult Probation	24,119	0	0	24,119	0	24,119
Elections	1,693	0	0	1,693	0	1,693
County Clerk	134,255	0	0	134,255	0	134,255
Equalization	24,357	0	0	24,357	0	24,357
Reg of Deeds	65,935	0	0	65,935	0	65,935
Drain Comm	27,434	0	0	27,434	0	27,434
Sheriff Admin	173,426	0	0	173,426	0	173,426
Crim Just Trng	81	0	0	81	0	81
Jail	459,451	0	0	459,451	0	459,451
Medical Examiner	3,172	0	0	3,172	0	3,172
MSU Extension	48,864	0	0	48,864	0	48,864
Planning	277	0	0	277	0	277
LDC Development	16	0	0	16	0	16
Road Comm	1,552	0	0	1,552	0	1,552
Parks & Rec	9,905	0	0	9,905	0	9,905
Polly Ann Trail	172	0	0	172	0	172
911 Fund	60,049	0	0	60,049	0	60,049
Friend of Court	122,920	115,900	7,020	129,940	0	129,940
FOC DP	11,606	17,436	(5,830)	5,776	0	5,776
Marriage Counsel	2,366	0	0	2,366	0	2,366
Health Dept	303,003	0	0	303,003	0	303,003
Mental Health	274,401	0	0	274,401	0	274,401
Pers. Care-Aide	57,242	0	0	57,242	0	57,242
Animal Control	26,324	0	0	26,324	0	26,324
Environ Recycle	310	0	0	310	0	310
M.H. Court	2,015	0	0	2,015	0	2,015
County Surveyor	1,702	0	0	1,702	0	1,702
Concealed Pistol	1,209	0	0	1,209	0	1,209
ROD Automation	2,507	0	0	2,507	0	2,507



Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2015	Fixed Costs Fiscal 2015	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
Budget Stabilization	157	0	0	157	0	157
Rental Property	1,103	0	0	1,103	0	1,103
Emerg Management	3,908	0	0	3,908	0	3,908
Community Grants	28,146	0	0	28,146	0	28,146
T.N.U.	1,832	0	0	1,832	0	1,832
Police Services	55,759	0	0	55,759	0	55,759
Law Enforc Prog	2,687	0	0	2,687	0	2,687
Law Enforc Grant	7,929	0	0	7,929	0	7,929
Law Enforc Other	1,006	0	0	1,006	0	1,006
Law Library	468	0	0	468	0	468
Comm Development	251	0	0	251	0	251
Senior Millage	1,554	0	0	1,554	0	1,554
Local Reserve Fund	161	0	0	161	0	161
F.I.A.	168	0	0	168	0	168
MCF Operations	1,532	0	0	1,532	0	1,532
Child Care	24,791	0	0	24,791	0	24,791
Veterans Trust	995	0	0	995	0	995
Soldiers Relief	33,836	0	0	33,836	0	33,836
Soil & Sed	4,603	0	0	4,603	0	4,603
Family Cont Cord	709	0	0	709	0	709
Comm Collaborat	1,061	0	0	1,061	0	1,061
Debt Serv Funds	1,549	0	0	1,549	0	1,549
Cap Proj Funds	2,612	0	0	2,612	0	2,612
Deliquent Tax	44,835	0	0	44,835	0	44,835
Foreclosure	24,326	0	0	24,326	0	24,326
Revolving Drain	277	0	0	277	0	277
Drain Equipment	6,393	0	0	6,393	0	6,393
CMH Equipment	307	0	0	307	0	307
Equip Aquisition	37,621	0	0	37,621	0	37,621
Unempl Insurance	96	0	0	96	0	96
Workers Comp Ins	378	0	0	378	0	378
Health Insurance	21,585	0	0	21,585	0	21,585
Retirement Sys	327	0	0	327	0	327
Health Care Save	179	0	0	179	0	179

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2015	Fixed Costs Fiscal 2015	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
Special Assess	1,911	0	0	1,911	0	1,911
FIA Space Costs	75,327	0	0	75,327	0	75,327
All Others	83,648	0	0	83,648	0	83,648
SubTotal	2,850,131	133,336	1,190	2,851,321	0	2,851,321
Direct Billed	69,359					69,359
Unallocated	1,168,101					1,168,101
Total	4,087,591					4,088,781

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
Building Depreciation	0	534,779	
Administrative	231,907	(24,037)	
Professional Services	124,487	(3,152)	
Prosecuting Attorney	1,023,634	(110,084)	
Treasurer	369,862	(54,431)	
Computer Operations	200,418	56,597	
Accounting	353,991	8,846	
Utilities	348,316	(6,188)	
Building & Grounds	750,842	117,063	
Insurance	169,163	(4,422)	
Bd of Comm			50,440
Circuit Court			251,345
District Court			211,292
Jury Board			325
Indigent Counsel			22,339
Adult Probation			24,119
Elections			1,693
County Clerk			134,255
Equalization			24,357
Reg of Deeds			65,935
Drain Comm			27,434
Sheriff Admin			173,426
Crim Just Trng			81
Jail			459,451
Medical Examiner			3,172
MSU Extension			48,864
Planning			277
LDC Development			16
Road Comm			1,552
Parks & Rec			9,905
Polly Ann Trail			172
911 Fund			60,049
Friend of Court			122,920
FOC DP			11,606
Marriage Counsel			2,366
Health Dept			303,003

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
Mental Health			274,401
Pers. Care-Aide			57,242
Animal Control			26,324
Environ Recycle			310
M.H. Court			2,015
County Surveyor			1,702
Concealed Pistol			1,209
ROD Automation			2,507
Budget Stablization			157
Rental Property			1,103
Emerg Management			3,908
Community Grants			28,146
T.N.U.			1,832
Police Services			55,759
Law Enforc Prog			2,687
Law Enforc Grant			7,929
Law Enforc Other			1,006
Law Library			468
Comm Development			251
Senior Millage			1,554
Local Reserve Fund			161
F.I.A.			168
MCF Operations			1,532
Child Care			24,791
Veterans Trust			995
Soldiers Relief			33,836
Soil & Sed			4,603
Family Cont Cord			709
Comm Collaborat			1,061
Debt Serv Funds			1,549
Cap Proj Funds			2,612
Deliquent Tax			44,835
Foreclosure			24,326
Revolving Drain			277
Drain Equipment			6,393
CMH Equipment			307

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated	
Equip Aquisition			37,621	
Unempl Insurance			96	
Workers Comp Ins			378	
Health Insurance			21,585	
Retirement Sys			327	
Health Care Save			179	
Special Assess			1,911	
FIA Space Costs			75,327	
All Others			83,648	
Direct Billed Total			69,359	
Unallocated Total			1,168,101	
Totals	<u>3,572,620</u>	<u>514,971</u>	<u>4,087,591</u>	Deviation 0

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Detail Of Allocated Costs

Department	Building Depreciation 1.5	Administrative 2.5	Professional Services 3.5	Prosecuting Attorney 4.5	Treasurer 5.5	Computer Operations 6.5	Accounting 7.5
Building Depreciation	(535,505)	0	726	0	0	0	0
Administrative	4,998	(236,872)	4,576	335	79	4,055	4,510
Professional Services	0	0	(124,918)	0	69	0	3,514
Prosecuting Attorney	20,322	9,881	4,779	(1,031,293)	749	21,992	16,532
Treasurer	9,837	3,294	3,431	695	(368,485)	9,997	6,310
Computer Operations	1,929	527	2,948	111	87	(288,145)	2,449
Accounting	5,256	2,635	5,121	556	164	49,471	(436,815)
Utilities	0	0	1,622	0	488	0	4,218
Building & Grounds	13,041	3,425	5,632	723	1,770	3,618	15,303
Insurance	0	0	2,421	0	15	0	2,367
Bd of Comm	10,596	4,611	452	974	150	8,443	2,606
Circuit Court	60,050	11,462	2,766	2,420	4,988	27,250	19,160
District Court	46,030	13,635	2,807	2,879	916	35,115	13,208
Jury Board	0	0	54	0	33	0	238
Indigent Counsel	0	0	2,335	0	5,577	0	14,427
Adult Probation	7,646	0	108	0	79	0	538
Elections	0	0	239	0	304	0	1,149
County Clerk	18,524	5,270	1,338	1,113	50,867	13,421	6,247
Equalization	6,089	659	417	139	18	3,618	1,215
Reg of Deeds	8,683	2,635	826	556	5,314	11,549	3,071
Drain Comm	5,713	1,976	568	417	119	3,618	2,623
Sheriff Admin	20,721	19,761	4,275	4,172	1,164	17,679	11,660
Crim Just Trng	0	0	9	0	20	0	52
Jail	121,307	19,366	3,338	4,089	832	1,916	5,677
Medical Examiner	0	0	602	0	342	0	2,202
MSU Extension	11,524	1,317	459	278	61	2,874	1,840
Planning	0	0	51	0	25	0	201
LDC Development	0	0	2	0	2	0	12
Road Comm	0	0	320	0	527	0	649
Parks & Rec	0	1,580	751	334	1,323	0	4,324
Polly Ann Trail	0	0	40	0	16	0	116
911 Fund	0	11,988	2,807	2,531	1,806	14,541	8,683
Friend of Court	27,819	11,791	2,255	2,489	6,848	0	13,076
FOC DP	0	0	0	0	0	11,606	0
Marriage Counsel	0	0	23	0	2,297	0	46

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Detail Of Allocated Costs

Department	Building Depreciation 1.5	Administrative 2.5	Professional Services 3.5	Prosecuting Attorney 4.5	Treasurer 5.5	Computer Operations 6.5	Accounting 7.5
Health Dept	59,815	23,450	4,754	4,951	3,340	23,473	20,277
Mental Health	0	51,184	19,731	10,809	8,024	298	90,671
Pers. Care-Aide	5,349	9,946	2,185	2,100	1,218	3,833	10,555
Animal Control	5,619	2,503	1,049	528	1,275	4,825	4,350
Environ Recycle	0	0	70	0	32	0	208
M.H. Court	0	197	454	42	85	0	1,212
County Surveyor	0	659	277	139	4	0	605
Concealed Pistol	0	66	59	14	917	0	142
ROD Automation	0	197	231	42	1,100	0	916
Budget Stablization	0	0	23	0	88	0	46
Rental Property	0	0	129	0	271	0	703
Emerg Management	0	659	438	139	215	479	1,799
Community Grants	3,395	1,910	1,324	403	4,774	4,825	4,486
T.N.U.	0	0	266	0	243	0	1,323
Police Services	0	10,869	5,481	2,295	479	0	17,368
Law Enforc Prog	0	132	497	28	161	0	1,447
Law Enforc Grant	0	1,317	823	278	147	0	2,809
Law Enforc Other	0	0	129	0	264	0	613
Law Library	0	0	76	0	50	0	342
Comm Development	0	0	17	0	22	0	75
Senior Millage	0	0	122	0	883	0	549
Local Reserve Fund	0	0	24	0	88	0	49
F.I.A.	0	0	36	0	18	0	114
MCF Operations	0	0	99	0	1,209	0	224
Child Care	2,309	2,173	1,672	459	2,040	3,618	7,578
Veterans Trust	0	0	131	0	148	0	716
Soldiers Relief	4,042	2,503	937	528	1,100	4,825	4,233
Soil & Sed	0	1,054	604	222	276	0	2,273
Family Cont Cord	0	132	129	28	20	0	377
Comm Collaborat	0	132	228	28	54	0	609
Debt Serv Funds	0	0	104	0	1,167	0	278
Cap Proj Funds	0	0	681	0	226	0	1,705
Deliquent Tax	0	0	163	0	44,096	0	576
Foreclosure	0	856	822	181	17,997	1,206	3,087
Revolving Drain	0	0	36	0	37	0	204

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Detail Of Allocated Costs

Department	Building Depreciation	Administrative	Professional Services	Prosecuting Attorney	Treasurer	Computer Operations	Accounting
	1.5	2.5	3.5	4.5	5.5	6.5	7.5
Drain Equipment	0	1,120	866	236	441	0	3,581
CMH Equipment	0	0	70	0	87	0	150
Equip Aquisition	5,561	0	2,490	0	2,554	0	14,663
Unempl Insurance	0	0	28	0	2	0	66
Workers Comp Ins	0	0	64	0	36	0	278
Health Insurance	0	0	6,565	0	588	0	14,432
Retirement Sys	0	0	82	0	80	0	165
Health Care Save	0	0	55	0	12	0	112
Special Assess	0	0	218	0	499	0	1,194
FIA Space Costs	0	0	0	0	0	0	0
All Others	49,330	0	12,581	0	0	0	4
Direct Billings	0	0	0	0	0	0	51,428
Unallocated	0	0	0	983,032	185,069	0	0
Total	0	0	0	0	0	0	0

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Detail Of Allocated Costs

Department	Utilities 8.5	Building & Grounds 9.5	Insurance 10.5	Total Plan Allocated
Building Depreciation	0	0	0	0
Administrative	2,990	6,902	557	0
Professional Services	0	0	0	0
Prosecuting Attorney	12,453	28,242	2,793	0
Treasurer	5,886	12,715	889	0
Computer Operations	1,154	21,775	150	0
Accounting	3,145	6,953	677	0
Utilities	(348,456)	0	0	0
Building & Grounds	6,441	(919,525)	1,667	0
Insurance	0	0	(169,544)	0
Bd of Comm	6,476	15,399	733	50,440
Circuit Court	36,118	81,749	5,382	251,345
District Court	28,122	64,755	3,825	211,292
Jury Board	0	0	0	325
Indigent Counsel	0	0	0	22,339
Adult Probation	4,581	10,861	306	24,119
Elections	0	0	1	1,693
County Clerk	11,099	24,917	1,459	134,255
Equalization	3,648	8,214	340	24,357
Reg of Deeds	5,270	27,363	668	65,935
Drain Comm	3,423	7,929	1,048	27,434
Sheriff Admin	22,712	26,453	44,829	173,426
Crim Just Trng	0	0	0	81
Jail	121,078	144,436	37,412	459,451
Medical Examiner	0	0	26	3,172
MSU Extension	5,302	24,422	787	48,864
Planning	0	0	0	277
LDC Development	0	0	0	16
Road Comm	0	0	56	1,552
Parks & Rec	0	833	760	9,905
Polly Ann Trail	0	0	0	172
911 Fund	0	14,790	2,903	60,049
Friend of Court	16,667	38,330	3,645	122,920
FOC DP	0	0	0	11,606
Marriage Counsel	0	0	0	2,366

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Detail Of Allocated Costs

Department	Utilities 8.5	Building & Grounds 9.5	Insurance 10.5	Total Plan Allocated
Health Dept	27,521	125,989	9,433	303,003
Mental Health	0	75,665	18,019	274,401
Pers. Care-Aide	3,248	16,599	2,209	57,242
Animal Control	0	5,114	1,061	26,324
Environ Recycle	0	0	0	310
M.H. Court	0	0	25	2,015
County Surveyor	0	0	18	1,702
Concealed Pistol	0	0	11	1,209
ROD Automation	0	0	21	2,507
Budget Stablization	0	0	0	157
Rental Property	0	0	0	1,103
Emerg Management	0	68	111	3,908
Community Grants	2,034	4,633	362	28,146
T.N.U.	0	0	0	1,832
Police Services	0	1,232	18,035	55,759
Law Enforc Prog	0	0	422	2,687
Law Enforc Grant	0	137	2,418	7,929
Law Enforc Other	0	0	0	1,006
Law Library	0	0	0	468
Comm Development	0	137	0	251
Senior Millage	0	0	0	1,554
Local Reserve Fund	0	0	0	161
F.I.A.	0	0	0	168
MCF Operations	0	0	0	1,532
Child Care	1,383	3,148	411	24,791
Veterans Trust	0	0	0	995
Soldiers Relief	2,455	12,733	480	33,836
Soil & Sed	0	0	174	4,603
Family Cont Cord	0	0	23	709
Comm Collaborat	0	0	10	1,061
Debt Serv Funds	0	0	0	1,549
Cap Proj Funds	0	0	0	2,612
Deliquent Tax	0	0	0	44,835
Foreclosure	0	68	109	24,326
Revolving Drain	0	0	0	277

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Detail Of Allocated Costs

Department	Utilities 8.5	Building & Grounds 9.5	Insurance 10.5	Total Plan Allocated
Drain Equipment	0	0	149	6,393
CMH Equipment	0	0	0	307
Equip Aquisition	2,975	7,237	2,141	37,621
Unempl Insurance	0	0	0	96
Workers Comp Ins	0	0	0	378
Health Insurance	0	0	0	21,585
Retirement Sys	0	0	0	327
Health Care Save	0	0	0	179
Special Assess	0	0	0	1,911
FIA Space Costs	0	73,659	1,668	75,327
All Others	12,275	8,137	1,321	83,648
Direct Billings	0	17,931	0	69,359
Unallocated	0	0	0	1,168,101
Total	0	0	0	4,087,591

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
Building Depreciation		
1.4.1 County Complex	Assigned square footage by department	Building & Grounds department
1.4.2 Annex	Assigned square footage by department	Building & Grounds department
1.4.3 Jail	Assigned square footage by department	Building & Grounds department
1.4.4 Health Building	Assigned square footage by department	Building & Grounds department
1.4.5 Garage	Assigned square footage by department	Building & Grounds department
1.4.6 Storage Bldg	Assigned square footage by department	Building & Grounds department
1.4.7 Animal Shelter	Assigned square footage by department	Building & Grounds department
1.4.8 Historical CH	Assigned square footage by department	Building & Grounds department
Administrative		
2.4.1 Admin Services	Average number of FTE's by department	FTE Summary
Professional Services		
3.4.1 Accounting Serv	Number of general accounting transactions by department	Detail transaction history
3.4.2 Consulting Serv	Percentage of effort by Central Service Department	Consultant's time summary
3.4.3 Labor Relations	Number of union positions by department	Union deduction report
3.4.4 Direct 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 Direct Services	Dollar amount of contract services by department	Paid Invoices
6.4.4 General Acctng	Direct allocation to Accounting	Employee time summary

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule E - Summary of Allocation Basis

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

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule E - Summary of Allocation Basis

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

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

Building depreciation is a portion of total costs for office space needed by County Departments. Depreciation is calculated based on the useful life of each building and each of it's improvements plus any allowable interest expense. The following facilities have been identified within this schedule for allocation to benefiting departments. The amount of depreciation for each building is identified below. Depreciation was not included for the Central Dispatch building since funding for the construction of this building was provided through a special millage.

<u>Buildings</u>	<u>Use Charge</u>
County Complex	259,351
Annex	19,962
Jail	118,017
Health Building	81,770
Garage	5,470
Storage Building	828
Animal Shelter	5,528
Historical Courthouse	43,853
Total Per Cost Plan	534,779

The depreciation for those facilities with multiple departments has been allocated to the occupants based on usable square footage assigned to each department. In those facilities with a single occupant, the depreciaiton is allocated directly to that department.

**Lapeer County, Michigan
Building Depreciation 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
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .2 - Costs To Be Allocated
For Department Building Depreciation

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
Professional Services		726	726	
Total Allocated Additions:		726	726	726
Building Depr.	534,779			
Total Departmental Cost Adjustments:	534,779			534,779
Total To Be Allocated:	534,779	726		535,505

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .3 - Costs Allocated By Activity
For Department Building Depreciation

	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 Depr.	534,779	0	259,351	19,962	118,017
Functional Cost	534,779	0	259,351	19,962	118,017
Allocation Step 1					
1st Allocation	534,779	0	259,351	19,962	118,017
Allocation Step 2					
Inbound- All Others	726	0	89	91	91
2nd Allocation	726	0	89	91	91
Total For 0010 Building					
Total Allocated	535,505	0	259,440	20,053	118,108

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .3 - Costs Allocated By Activity
For Department Building Depreciation

	Health Building	Garage	Storage Bldg	Animal Shelter	Historical CH
Wages & Benefits					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
Departmental Totals					
Total Expenditures	0	0	0	0	0
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
Building Depr.	81,770	5,470	828	5,528	43,853
Functional Cost	81,770	5,470	828	5,528	43,853
Allocation Step 1					
1st Allocation	81,770	5,470	828	5,528	43,853
Allocation Step 2					
Inbound- All Others	91	91	91	91	91
2nd Allocation	91	91	91	91	91
Total For 0010 Building					
Total Allocated	81,861	5,561	919	5,619	43,944

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation

Activity - County Complex

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Administrative	1,104	1.9264	4,996		4,996	2	4,998
Prosecuting Attorney	4,435	7.7386	20,070		20,070	7	20,077
Treasurer	2,173	3.7917	9,834		9,834	3	9,837
Computer Operations	426	0.7433	1,928		1,928	1	1,929
Accounting	1,161	2.0258	5,254		5,254	2	5,256
Building & Grounds	700	1.2214	3,168		3,168	1	3,169
Bd of Comm	2,317	4.0429	10,485		10,485	4	10,489
Circuit Court	13,240	23.1025	59,916		59,916	19	59,935
District Court	10,068	17.5676	45,562		45,562	16	45,578
Adult Probation	1,689	2.9471	7,643		7,643	3	7,646
County Clerk	4,092	7.1401	18,518		18,518	6	18,524
Equalization	1,345	2.3469	6,087		6,087	2	6,089
Drain Comm	1,262	2.2021	5,711		5,711	2	5,713
Jail	5,284	9.2200	23,912		23,912	8	23,920
Friend of Court	6,145	10.7224	27,809		27,809	10	27,819
Community Grants	750	1.3087	3,394		3,394	1	3,395
Child Care	510	0.8899	2,308		2,308	1	2,309
All Others	609	1.0626	2,756		2,756	1	2,757
SubTotal	57,310	100.0000	259,351		259,351	89	259,440
TOTAL	57,310	100.0000	259,351		259,351	89	259,440

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation

Activity - Annex

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Reg of Deeds	2,532	43.2969	8,643		8,643	40	8,683
Pers. Care-Aide	1,560	26.6758	5,325		5,325	24	5,349
Soldiers Relief	1,179	20.1607	4,024		4,024	18	4,042
All Others	577	9.8666	1,970		1,970	9	1,979
SubTotal	5,848	100.0000	19,962		19,962	91	20,053
TOTAL	5,848	100.0000	19,962		19,962	91	20,053

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation

Activity - Jail

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Sheriff Admin	7,000	17.5439	20,705		20,705	16	20,721
Jail	32,900	82.4561	97,312		97,312	75	97,387
SubTotal	39,900	100.0000	118,017		118,017	91	118,108
TOTAL	39,900	100.0000	118,017		118,017	91	118,108

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation

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	9,861		9,861	11	9,872
MSU Extension	3,404	14.0778	11,511		11,511	13	11,524
Health Dept	17,668	73.0686	59,749		59,749	66	59,815
All Others	192	0.7940	649		649	1	650
SubTotal	24,180	100.0000	81,770		81,770	91	81,861
TOTAL	24,180	100.0000	81,770		81,770	91	81,861

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation

Activity - Garage

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Equip Aquisition	3,456	100.0000	5,470		5,470	91	5,561
SubTotal	3,456	100.0000	5,470		5,470	91	5,561
TOTAL	3,456	100.0000	5,470		5,470	91	5,561

Allocation Basis: Assinged square footage by department

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation

Activity - Storage Bldg

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Prosecuting Attorney	516	26.6667	221		221	24	245
Bd of Comm	224	11.5762	96		96	11	107
Circuit Court	243	12.5581	104		104	11	115
District Court	952	49.1990	407		407	45	452
SubTotal	1,935	100.0000	828		828	91	919
TOTAL	1,935	100.0000	828		828	91	919

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation

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	5,528		5,528	91	5,619
SubTotal	1,715	100.0000	5,528		5,528	91	5,619
TOTAL	1,715	100.0000	5,528		5,528	91	5,619

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation

Activity - Historical CH

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
All Others	6,690	100.0000	43,853		43,853	91	43,944
SubTotal	6,690	100.0000	43,853		43,853	91	43,944
TOTAL	6,690	100.0000	43,853		43,853	91	43,944

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department Building Depreciation

Receiving Department	Total	County Complex	Annex	Jail	Health Building	Garage	Storage Bldg
Administrative	4,998	4,998	0	0	0	0	0
Prosecuting Attorney	20,322	20,077	0	0	0	0	245
Treasurer	9,837	9,837	0	0	0	0	0
Computer Operations	1,929	1,929	0	0	0	0	0
Accounting	5,256	5,256	0	0	0	0	0
Building & Grounds	13,041	3,169	0	0	9,872	0	0
Bd of Comm	10,596	10,489	0	0	0	0	107
Circuit Court	60,050	59,935	0	0	0	0	115
District Court	46,030	45,578	0	0	0	0	452
Adult Probation	7,646	7,646	0	0	0	0	0
County Clerk	18,524	18,524	0	0	0	0	0
Equalization	6,089	6,089	0	0	0	0	0
Reg of Deeds	8,683	0	8,683	0	0	0	0
Drain Comm	5,713	5,713	0	0	0	0	0
Sheriff Admin	20,721	0	0	20,721	0	0	0
Jail	121,307	23,920	0	97,387	0	0	0
MSU Extension	11,524	0	0	0	11,524	0	0
Friend of Court	27,819	27,819	0	0	0	0	0
Health Dept	59,815	0	0	0	59,815	0	0
Pers. Care-Aide	5,349	0	5,349	0	0	0	0
Animal Control	5,619	0	0	0	0	0	0
Community Grants	3,395	3,395	0	0	0	0	0
Child Care	2,309	2,309	0	0	0	0	0
Soldiers Relief	4,042	0	4,042	0	0	0	0
Equip Aquisition	5,561	0	0	0	0	5,561	0
All Others	49,330	2,757	1,979	0	650	0	0
Direct Billed	0	0	0	0	0	0	0

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department Building Depreciation

Receiving Department	Total	County Complex	Annex	Jail	Health Building	Garage	Storage Bldg
Total	535,505	259,440	20,053	118,108	81,861	5,561	919

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department Building Depreciation

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
Adult Probation	0	0
County Clerk	0	0
Equalization	0	0
Reg of Deeds	0	0
Drain Comm	0	0
Sheriff Admin	0	0
Jail	0	0
MSU Extension	0	0
Friend of Court	0	0
Health Dept	0	0
Pers. Care-Aide	0	0
Animal Control	5,619	0
Community Grants	0	0
Child Care	0	0
Soldiers Relief	0	0
Equip Aquisition	0	0
All Others	0	43,944
Direct Billed	0	0

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department Building Depreciation

Receiving Department	Animal Shelter	Historical CH
Total	5,619	43,944

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

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

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

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

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

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .2 - Costs To Be Allocated
For Department Administrative

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	231,907			231,907
Advertising	(807)			
Cost Allocation	(23,124)			
Total Deductions:	(23,931)			(23,931)
Building Depreciation	4,996	2	4,998	
Administrative		1,528	1,528	
Professional Services		4,576	4,576	
Prosecuting Attorney		335	335	
Treasurer		79	79	
Computer Operations		4,055	4,055	
Accounting		4,510	4,510	
Utilities		2,990	2,990	
Building & Grounds		6,902	6,902	
Insurance		557	557	
Total Allocated Additions:	4,996	25,534	30,530	30,530
Misc Reimb	(106)			
Total Departmental Cost Adjustments:	(106)			(106)
Total To Be Allocated:	212,866	25,534		238,400

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .3 - Costs Allocated By Activity
For Department Administrative

	Total	General & Admin	Admin Services
Wages & Benefits			
SALARIES & WAGES	157,676	0	157,676
FRINGE BENEFITS	45,800	0	45,800
Other Expense & Cost			
Supplies	4,256	0	4,256
Operating Expense	244	0	244
*Advertising	807	807	0
*Cost Allocation	23,124	23,124	0
Departmental Totals			
Total Expenditures	231,907	23,931	207,976
Deductions			
Total Deductions	(23,931)	(23,931)	0
Cost Adjustments			
Misc Reimb	(106)	0	(106)
Functional Cost			
Functional Cost	207,870	0	207,870
Allocation Step 1			
Inbound- All Others	4,996	0	4,996
1st Allocation	212,866	0	212,866
Allocation Step 2			
Inbound- All Others	25,534	0	25,534
2nd Allocation	25,534	0	25,534
Total For 0030 Administrative			
Total Allocated	238,400	0	238,400

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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	2.60	0.7178	1,528		1,528		1,528
Prosecuting Attorney	15.00	4.1414	8,816		8,816	1,065	9,881
Treasurer	5.00	1.3805	2,939		2,939	355	3,294
Computer Operations	0.80	0.2209	470		470	57	527
Accounting	4.00	1.1044	2,351		2,351	284	2,635
Building & Grounds	5.20	1.4357	3,056		3,056	369	3,425
Bd of Comm	7.00	1.9326	4,114		4,114	497	4,611
Circuit Court	17.40	4.8040	10,226		10,226	1,236	11,462
District Court	20.70	5.7151	12,165		12,165	1,470	13,635
County Clerk	8.00	2.2087	4,702		4,702	568	5,270
Equalization	1.00	0.2761	588		588	71	659
Reg of Deeds	4.00	1.1044	2,351		2,351	284	2,635
Drain Comm	3.00	0.8283	1,763		1,763	213	1,976
Sheriff Admin	30.00	8.2827	17,631		17,631	2,130	19,761
Jail	29.40	8.1171	17,278		17,278	2,088	19,366
MSU Extension	2.00	0.5522	1,175		1,175	142	1,317
Parks & Rec	2.40	0.6626	1,410		1,410	170	1,580
911 Fund	18.20	5.0248	10,696		10,696	1,292	11,988
Friend of Court	17.90	4.9420	10,520		10,520	1,271	11,791
Health Dept	35.60	9.8288	20,922		20,922	2,528	23,450
Mental Health	77.70	21.4522	45,666		45,666	5,518	51,184
Pers. Care-Aide	15.10	4.1690	8,874		8,874	1,072	9,946
Animal Control	3.80	1.0491	2,233		2,233	270	2,503
M.H. Court	0.30	0.0828	176		176	21	197
County Surveyor	1.00	0.2761	588		588	71	659
Concealed Pistol	0.10	0.0276	59		59	7	66
ROD Automation	0.30	0.0828	176		176	21	197
Emerg Management	1.00	0.2761	588		588	71	659
Community Grants	2.90	0.8007	1,704		1,704	206	1,910
Police Services	16.50	4.5555	9,697		9,697	1,172	10,869

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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 Prog	0.20	0.0552	118		118	14	132
Law Enforc Grant	2.00	0.5522	1,175		1,175	142	1,317
Child Care	3.30	0.9111	1,939		1,939	234	2,173
Soldiers Relief	3.80	1.0491	2,233		2,233	270	2,503
Soil & Sed	1.60	0.4417	940		940	114	1,054
Family Cont Cord	0.20	0.0552	118		118	14	132
Comm Collaborat	0.20	0.0552	118		118	14	132
Foreclosure	1.30	0.3589	764		764	92	856
Drain Equipment	1.70	0.4694	999		999	121	1,120
SubTotal	362.20	100.0000	212,866		212,866	25,534	238,400
TOTAL	362.20	100.0000	212,866		212,866	25,534	238,400

Allocation Basis: Average number of FTE's by department

Allocation Source: FTE Summary

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department Administrative

Receiving Department	Total	Admin Services
Administrative	1,528	1,528
Prosecuting Attorney	9,881	9,881
Treasurer	3,294	3,294
Computer Operations	527	527
Accounting	2,635	2,635
Building & Grounds	3,425	3,425
Bd of Comm	4,611	4,611
Circuit Court	11,462	11,462
District Court	13,635	13,635
County Clerk	5,270	5,270
Equalization	659	659
Reg of Deeds	2,635	2,635
Drain Comm	1,976	1,976
Sheriff Admin	19,761	19,761
Jail	19,366	19,366
MSU Extension	1,317	1,317
Parks & Rec	1,580	1,580
911 Fund	11,988	11,988
Friend of Court	11,791	11,791
Health Dept	23,450	23,450
Mental Health	51,184	51,184
Pers. Care-Aide	9,946	9,946
Animal Control	2,503	2,503
M.H. Court	197	197
County Surveyor	659	659
Concealed Pistol	66	66
ROD Automation	197	197
Emerg Management	659	659
Community Grants	1,910	1,910
Police Services	10,869	10,869
Law Enforc Prog	132	132
Law Enforc Grant	1,317	1,317
Child Care	2,173	2,173



Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department Administrative

Receiving Department	Total	Admin Services
Soldiers Relief	2,503	2,503
Soil & Sed	1,054	1,054
Family Cont Cord	132	132
Comm Collaborat	132	132
Foreclosure	856	856
Drain Equipment	1,120	1,120
Direct Billed	0	0
Total	<u>238,400</u>	<u>238,400</u>

Lapeer County, Michigan
Professional Services
Nature and Extent of Services

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

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

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

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

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

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

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

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .2 - Costs To Be Allocated
For Department Professional Services

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	124,487			124,487
Cost Allocation	(3,152)			
Total Deductions:	(3,152)			(3,152)
Professional Services		2,242	2,242	
Treasurer		69	69	
Accounting		3,514	3,514	
Total Allocated Additions:		5,825	5,825	5,825
Total To Be Allocated:	121,335	5,825		127,160

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .3 - Costs Allocated By Activity
For Department Professional Services

	Total	General & Admin	Accounting Serv	Consulting Serv	Labor Relations
Wages & Benefits					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
Other Expense & Cost					
Employee Recogn.	1,857	0	0	0	0
Financial Services	85,400	0	73,300	12,100	0
Legal Services	33,301	0	0	0	21,419
Health Services	564	0	0	0	0
*Cost Allocation	3,152	3,152	0	0	0
Education Prog	213	0	0	0	0
Departmental Totals					
Total Expenditures	124,487	3,152	73,300	12,100	21,419
Deductions					
Total Deductions	(3,152)	(3,152)	0	0	0
 Functional Cost	 121,335	 0	 73,300	 12,100	 21,419
Allocation Step 1					
1st Allocation	121,335	0	73,300	12,100	21,419
Allocation Step 2					
Inbound- All Others	5,825	0	3,519	581	1,028
2nd Allocation	5,825	0	3,519	581	1,028
Total For 0040 Professional					
Total Allocated	127,160	0	76,819	12,681	22,447

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .3 - Costs Allocated By Activity
For Department Professional Services

	Direct Services
Wages & Benefits	
SALARIES & WAGES	0
FRINGE BENEFITS	0
Other Expense & Cost	
Employee Recogn.	1,857
Financial Services	0
Legal Services	11,882
Health Services	564
*Cost Allocation	0
Education Prog	213
Departmental Totals	
Total Expenditures	14,516
Deductions	
Total Deductions	0
Functional Cost	14,516
Allocation Step 1	
1st Allocation	14,516
Allocation Step 2	
Inbound- All Others	697
2nd Allocation	697
Total For 0040 Professional	
Total Allocated	15,213

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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	740	1.8241	1,337		1,337		1,337
Professional Services	906	2.2332	1,637		1,637		1,637
Prosecuting Attorney	1,800	4.4369	3,252		3,252	163	3,415
Treasurer	1,087	2.6794	1,964		1,964	98	2,062
Computer Operations	495	1.2201	894		894	45	939
Accounting	1,121	2.7632	2,025		2,025	101	2,126
Utilities	585	1.4420	1,057		1,057	53	1,110
Building & Grounds	1,612	3.9735	2,913		2,913	146	3,059
Insurance	602	1.4839	1,088		1,088	54	1,142
Bd of Comm	238	0.5867	430		430	22	452
Circuit Court	1,458	3.5939	2,634		2,634	132	2,766
District Court	669	1.6490	1,209		1,209	60	1,269
Jury Board	28	0.0690	51		51	3	54
Indigent Counsel	1,231	3.0343	2,224		2,224	111	2,335
Adult Probation	57	0.1405	103		103	5	108
Elections	126	0.3106	228		228	11	239
County Clerk	419	1.0328	757		757	38	795
Equalization	172	0.4240	311		311	16	327
Reg of Deeds	293	0.7222	529		529	26	555
Drain Comm	252	0.6212	455		455	23	478
Sheriff Admin	965	2.3787	1,744		1,744	87	1,831
Crim Just Trng	5	0.0123	9		9		9
Jail	567	1.3976	1,024		1,024	51	1,075
Medical Examiner	317	0.7814	573		573	29	602
MSU Extension	194	0.4782	351		351	18	369
Planning	27	0.0666	49		49	2	51
LDC Development	1	0.0025	2		2		2
Road Comm	169	0.4166	305		305	15	320
Parks & Rec	396	0.9761	715		715	36	751
Polly Ann Trail	21	0.0518	38		38	2	40

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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
911 Fund	669	1.6490	1,209		1,209	60	1,269
Friend of Court	521	1.2842	941		941	47	988
Marriage Counsel	12	0.0296	22		22	1	23
Health Dept	1,409	3.4731	2,546		2,546	127	2,673
Mental Health	7,439	18.3365	13,440		13,440	671	14,111
Pers. Care-Aide	770	1.8980	1,391		1,391	70	1,461
Animal Control	410	1.0106	741		741	37	778
Environ Recycle	37	0.0912	67		67	3	70
M.H. Court	239	0.5891	432		432	22	454
County Surveyor	146	0.3599	264		264	13	277
Concealed Pistol	31	0.0764	56		56	3	59
ROD Automation	122	0.3007	220		220	11	231
Budget Stabilization	12	0.0296	22		22	1	23
Rental Property	68	0.1676	123		123	6	129
Emerg Management	231	0.5694	417		417	21	438
Community Grants	698	1.7205	1,261		1,261	63	1,324
T.N.U.	140	0.3451	253		253	13	266
Police Services	2,078	5.1221	3,755		3,755	188	3,943
Law Enforc Prog	262	0.6458	473		473	24	497
Law Enforc Grant	338	0.8331	611		611	31	642
Law Enforc Other	68	0.1676	123		123	6	129
Law Library	40	0.0986	72		72	4	76
Comm Development	9	0.0222	16		16	1	17
Senior Millage	64	0.1578	116		116	6	122
Local Reserve Fund	13	0.0320	23		23	1	24
F.I.A.	19	0.0468	34		34	2	36
MCF Operations	52	0.1282	94		94	5	99
Child Care	881	2.1716	1,592		1,592	80	1,672
Veterans Trust	69	0.1701	125		125	6	131
Soldiers Relief	351	0.8652	634		634	32	666

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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
Soil & Sed	318	0.7839	575		575	29	604
Family Cont Cord	68	0.1676	123		123	6	129
Comm Collaborat	120	0.2958	217		217	11	228
Debt Serv Funds	55	0.1356	99		99	5	104
Cap Proj Funds	359	0.8849	649		649	32	681
Delinquent Tax	86	0.2120	155		155	8	163
Foreclosure	386	0.9515	697		697	35	732
Revolving Drain	19	0.0468	34		34	2	36
Drain Equipment	361	0.8898	652		652	33	685
CMH Equipment	37	0.0912	67		67	3	70
Equip Aquisition	1,312	3.2340	2,371		2,371	119	2,490
Unempl Insurance	15	0.0370	27		27	1	28
Workers Comp Ins	34	0.0838	61		61	3	64
Health Insurance	3,460	8.5287	6,252		6,252	313	6,565
Retirement Sys	43	0.1060	78		78	4	82
Health Care Save	29	0.0715	52		52	3	55
Special Assess	115	0.2835	208		208	10	218
All Others	1	0.0025	2		2		2
SubTotal	40,569	100.0000	73,300		73,300	3,519	76,819
TOTAL	40,569	100.0000	73,300		73,300	3,519	76,819

Allocation Basis: Number of general accounting transactions by department

Allocation Source: Detail transaction history

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Professional Services

Activity - Consulting Serv

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Building Depreciation	6	6.0000	726		726		726
Administrative	5	5.0000	605		605		605
Professional Services	5	5.0000	605		605		605
Prosecuting Attorney	5	5.0000	605		605	35	640
Treasurer	10	10.0000	1,210		1,210	69	1,279
Computer Operations	15	15.0000	1,815		1,815	104	1,919
Accounting	22	22.0000	2,662		2,662	152	2,814
Utilities	4	4.0000	484		484	28	512
Building & Grounds	18	18.0000	2,178		2,178	124	2,302
Insurance	10	10.0000	1,210		1,210	69	1,279
SubTotal	100	100.0000	12,100		12,100	581	12,681
TOTAL	100	100.0000	12,100		12,100	581	12,681

Allocation Basis: Percentage of effort by Central Service Department

Allocation Source: Consultant's time summary

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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	3.2258	691		691	33	724
Treasurer	1	0.4032	86		86	4	90
Computer Operations	1	0.4032	86		86	4	90
Accounting	2	0.8065	173		173	8	181
Building & Grounds	3	1.2097	259		259	12	271
District Court	17	6.8548	1,468		1,468	70	1,538
County Clerk	6	2.4194	518		518	25	543
Equalization	1	0.4032	86		86	4	90
Reg of Deeds	3	1.2097	259		259	12	271
Drain Comm	1	0.4032	86		86	4	90
Sheriff Admin	27	10.8871	2,332		2,332	112	2,444
Jail	25	10.0806	2,159		2,159	104	2,263
MSU Extension	1	0.4032	86		86	4	90
911 Fund	17	6.8548	1,468		1,468	70	1,538
Friend of Court	14	5.6452	1,209		1,209	58	1,267
Health Dept	23	9.2742	1,986		1,986	95	2,081
Mental Health	62	25.0000	5,358		5,358	262	5,620
Pers. Care-Aide	8	3.2258	691		691	33	724
Animal Control	3	1.2097	259		259	12	271
Police Services	17	6.8548	1,468		1,468	70	1,538
Law Enforc Grant	2	0.8065	173		173	8	181
Soldiers Relief	3	1.2097	259		259	12	271
Foreclosure	1	0.4032	86		86	4	90
Drain Equipment	2	0.8065	173		173	8	181
SubTotal	248	100.0000	21,419		21,419	1,028	22,447
TOTAL	248	100.0000	21,419		21,419	1,028	22,447

Allocation Basis: Number of union positions by department

Allocation Source: Union deduction report

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Professional Services

Activity - Direct Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Administrative	2,634	18.1455	2,634		2,634		2,634
All Others	11,882	81.8545	11,882		11,882	697	12,579
SubTotal	14,516	100.0000	14,516		14,516	697	15,213
TOTAL	14,516	100.0000	14,516		14,516	697	15,213

Allocation Basis: Dollar amount of assigned services by department

Allocation Source: Paid invoices

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department Professional Services

Receiving Department	Total	Accounting Serv	Consulting Serv	Labor Relations	Direct Services
Building Depreciation	726	0	726	0	0
Administrative	4,576	1,337	605	0	2,634
Professional Services	2,242	1,637	605	0	0
Prosecuting Attorney	4,779	3,415	640	724	0
Treasurer	3,431	2,062	1,279	90	0
Computer Operations	2,948	939	1,919	90	0
Accounting	5,121	2,126	2,814	181	0
Utilities	1,622	1,110	512	0	0
Building & Grounds	5,632	3,059	2,302	271	0
Insurance	2,421	1,142	1,279	0	0
Bd of Comm	452	452	0	0	0
Circuit Court	2,766	2,766	0	0	0
District Court	2,807	1,269	0	1,538	0
Jury Board	54	54	0	0	0
Indigent Counsel	2,335	2,335	0	0	0
Adult Probation	108	108	0	0	0
Elections	239	239	0	0	0
County Clerk	1,338	795	0	543	0
Equalization	417	327	0	90	0
Reg of Deeds	826	555	0	271	0
Drain Comm	568	478	0	90	0
Sheriff Admin	4,275	1,831	0	2,444	0
Crim Just Trng	9	9	0	0	0
Jail	3,338	1,075	0	2,263	0
Medical Examiner	602	602	0	0	0
MSU Extension	459	369	0	90	0
Planning	51	51	0	0	0
LDC Development	2	2	0	0	0
Road Comm	320	320	0	0	0
Parks & Rec	751	751	0	0	0
Polly Ann Trail	40	40	0	0	0
911 Fund	2,807	1,269	0	1,538	0
Friend of Court	2,255	988	0	1,267	0



Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department Professional Services

Receiving Department	Total	Accounting Serv	Consulting Serv	Labor Relations	Direct Services
Marriage Counsel	23	23	0	0	0
Health Dept	4,754	2,673	0	2,081	0
Mental Health	19,731	14,111	0	5,620	0
Pers. Care-Aide	2,185	1,461	0	724	0
Animal Control	1,049	778	0	271	0
Environ Recycle	70	70	0	0	0
M.H. Court	454	454	0	0	0
County Surveyor	277	277	0	0	0
Concealed Pistol	59	59	0	0	0
ROD Automation	231	231	0	0	0
Budget Stablization	23	23	0	0	0
Rental Property	129	129	0	0	0
Emerg Management	438	438	0	0	0
Community Grants	1,324	1,324	0	0	0
T.N.U.	266	266	0	0	0
Police Services	5,481	3,943	0	1,538	0
Law Enforc Prog	497	497	0	0	0
Law Enforc Grant	823	642	0	181	0
Law Enforc Other	129	129	0	0	0
Law Library	76	76	0	0	0
Comm Development	17	17	0	0	0
Senior Millage	122	122	0	0	0
Local Reserve Fund	24	24	0	0	0
F.I.A.	36	36	0	0	0
MCF Operations	99	99	0	0	0
Child Care	1,672	1,672	0	0	0
Veterans Trust	131	131	0	0	0
Soldiers Relief	937	666	0	271	0
Soil & Sed	604	604	0	0	0
Family Cont Cord	129	129	0	0	0
Comm Collaborat	228	228	0	0	0
Debt Serv Funds	104	104	0	0	0
Cap Proj Funds	681	681	0	0	0



Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department Professional Services

Receiving Department	Total	Accounting Serv	Consulting Serv	Labor Relations	Direct Services
Deliquent Tax	163	163	0	0	0
Foreclosure	822	732	0	90	0
Revolving Drain	36	36	0	0	0
Drain Equipment	866	685	0	181	0
CMH Equipment	70	70	0	0	0
Equip Aquisition	2,490	2,490	0	0	0
Unempl Insurance	28	28	0	0	0
Workers Comp Ins	64	64	0	0	0
Health Insurance	6,565	6,565	0	0	0
Retirement Sys	82	82	0	0	0
Health Care Save	55	55	0	0	0
Special Assess	218	218	0	0	0
All Others	12,581	2	0	0	12,579
Direct Billed	0	0	0	0	0
Total	127,160	76,819	12,681	22,447	15,213

**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, 2015**

	Total	PA-Misc	PA-DP
Final Costs 2015	\$ 119,678	\$ 97,686	\$ 21,992
Fixed Costs 2015	106,482	84,768	21,714
Roll forward Difference	13,196	12,918	278
Proposed Costs for 2016	\$ 132,874	\$ 110,604	\$ 22,270

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .2 - Costs To Be Allocated
For Department Prosecuting Attorney

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,023,634			1,023,634
Termination Payout	(4,946)			
Cost Allocation	(105,138)			
Total Deductions:	(110,084)			(110,084)
Building Depreciation	20,291	31	20,322	
Administrative	8,816	1,065	9,881	
Professional Services	4,548	231	4,779	
Prosecuting Attorney		1,935	1,935	
Treasurer		749	749	
Computer Operations		21,992	21,992	
Accounting		16,532	16,532	
Utilities		12,453	12,453	
Building & Grounds		28,242	28,242	
Insurance		2,793	2,793	
Total Allocated Additions:	33,655	86,023	119,678	119,678
Total To Be Allocated:	947,205	86,023		1,033,228

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .3 - Costs Allocated By Activity
For Department Prosecuting Attorney

	Total	General & Admin	Civil Counsel	Other Services
Wages & Benefits				
SALARIES & WAGES	613,060	55,276	28,587	529,197
FRINGE BENEFITS	236,265	21,311	11,010	203,944
Other Expense & Cost				
*Termination Payout	4,946	4,946	0	0
Supplies IV-D	4,028	0	0	4,028
Supplies Other	15,806	1,426	737	13,643
Witness Fees	1,986	0	0	1,986
Subscriptions	27	2	1	24
Stenograph	368	0	0	368
Consulting	5,263	0	0	5,263
Parentage Testing	(352)	0	0	(352)
Subpoenas	186	0	0	186
Process Serv IV-D	730	0	0	730
Telephone	7,065	637	329	6,099
Mileage	1,142	0	0	1,142
Equipment Maint	1,252	113	58	1,081
*Cost Allocation	105,138	105,138	0	0
Equipment Rent	4,160	375	194	3,591
Vehicle Cost Alloc.	3,756	0	0	3,756
Tech License	4,351	0	0	4,351
Training	2,448	221	114	2,113
Memberships	4,540	410	212	3,918
Memberships IV-D	200	0	0	200
Books	7,269	656	339	6,274
Departmental Totals				
Total Expenditures	1,023,634	190,511	41,581	791,542
Deductions				
Total Deductions	(110,084)	(110,084)	0	0

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .3 - Costs Allocated By Activity
For Department Prosecuting Attorney

	Total	General & Admin	Civil Counsel	Other Services
Functional Cost	913,550	80,427	41,581	791,542
Allocation Step 1				
Inbound- 0040 Professional Services:	605	0	605	0
Inbound- All Others	33,050	2,373	1,226	29,451
Reallocate Admin Costs		(82,800)	3,312	79,488
Unallocated Costs	(900,481)	0	0	(900,481)
1st Allocation	46,724	0	46,724	0
Allocation Step 2				
Inbound- 0040 Professional Services:	35	0	35	0
Inbound- All Others	85,988	6,174	3,190	76,624
Reallocate Admin Costs		(6,174)	247	5,927
Unallocated Costs	(82,551)	0	0	(82,551)
2nd Allocation	3,472	0	3,472	0
Total For 0050 Prosecuting				
Total Allocated	50,196	0	50,196	0

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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	2.60	0.7178	335		335		335
Prosecuting Attorney	15.00	4.1414	1,935		1,935		1,935
Treasurer	5.00	1.3805	645		645	50	695
Computer Operations	0.80	0.2209	103		103	8	111
Accounting	4.00	1.1044	516		516	40	556
Building & Grounds	5.20	1.4357	671		671	52	723
Bd of Comm	7.00	1.9326	903		903	71	974
Circuit Court	17.40	4.8040	2,245		2,245	175	2,420
District Court	20.70	5.7151	2,670		2,670	209	2,879
County Clerk	8.00	2.2087	1,032		1,032	81	1,113
Equalization	1.00	0.2761	129		129	10	139
Reg of Deeds	4.00	1.1044	516		516	40	556
Drain Comm	3.00	0.8283	387		387	30	417
Sheriff Admin	30.00	8.2827	3,870		3,870	302	4,172
Jail	29.40	8.1171	3,793		3,793	296	4,089
MSU Extension	2.00	0.5522	258		258	20	278
Parks & Rec	2.40	0.6626	310		310	24	334
911 Fund	18.20	5.0248	2,348		2,348	183	2,531
Friend of Court	17.90	4.9420	2,309		2,309	180	2,489
Health Dept	35.60	9.8288	4,592		4,592	359	4,951
Mental Health	77.70	21.4522	10,022		10,022	787	10,809
Pers. Care-Aide	15.10	4.1690	1,948		1,948	152	2,100
Animal Control	3.80	1.0491	490		490	38	528
M.H. Court	0.30	0.0828	39		39	3	42
County Surveyor	1.00	0.2761	129		129	10	139
Concealed Pistol	0.10	0.0276	13		13	1	14
ROD Automation	0.30	0.0828	39		39	3	42
Emerg Management	1.00	0.2761	129		129	10	139
Community Grants	2.90	0.8007	374		374	29	403
Police Services	16.50	4.5555	2,129		2,129	166	2,295

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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 Prog	0.20	0.0552	26		26	2	28
Law Enforc Grant	2.00	0.5522	258		258	20	278
Child Care	3.30	0.9111	426		426	33	459
Soldiers Relief	3.80	1.0491	490		490	38	528
Soil & Sed	1.60	0.4417	206		206	16	222
Family Cont Cord	0.20	0.0552	26		26	2	28
Comm Collaborat	0.20	0.0552	26		26	2	28
Foreclosure	1.30	0.3589	168		168	13	181
Drain Equipment	1.70	0.4694	219		219	17	236
SubTotal	362.20	100.0000	46,724		46,724	3,472	50,196
TOTAL	362.20	100.0000	46,724		46,724	3,472	50,196

Allocation Basis: Average number of FTE's by department

Allocation Source: FTE Summary

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department Prosecuting Attorney

Receiving Department	Total	Civil Counsel
Administrative	335	335
Prosecuting Attorney	1,935	1,935
Treasurer	695	695
Computer Operations	111	111
Accounting	556	556
Building & Grounds	723	723
Bd of Comm	974	974
Circuit Court	2,420	2,420
District Court	2,879	2,879
County Clerk	1,113	1,113
Equalization	139	139
Reg of Deeds	556	556
Drain Comm	417	417
Sheriff Admin	4,172	4,172
Jail	4,089	4,089
MSU Extension	278	278
Parks & Rec	334	334
911 Fund	2,531	2,531
Friend of Court	2,489	2,489
Health Dept	4,951	4,951
Mental Health	10,809	10,809
Pers. Care-Aide	2,100	2,100
Animal Control	528	528
M.H. Court	42	42
County Surveyor	139	139
Concealed Pistol	14	14
ROD Automation	42	42
Emerg Management	139	139
Community Grants	403	403
Police Services	2,295	2,295
Law Enforc Prog	28	28
Law Enforc Grant	278	278
Child Care	459	459

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department Prosecuting Attorney

Receiving Department	Total	Civil Counsel
Soldiers Relief	528	528
Soil & Sed	222	222
Family Cont Cord	28	28
Comm Collaborat	28	28
Foreclosure	181	181
Drain Equipment	236	236
Direct Billed	0	0
Total	50,196	50,196

**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
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .2 - Costs To Be Allocated
For Department Treasurer

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	369,862			369,862
Termination Payout	(3,181)			
Cost Allocation	(51,250)			
Total Deductions:	(54,431)			(54,431)
Building Depreciation	9,834	3	9,837	
Administrative	2,939	355	3,294	
Professional Services	3,260	171	3,431	
Prosecuting Attorney	645	50	695	
Treasurer		6,814	6,814	
Computer Operations		9,997	9,997	
Accounting		6,310	6,310	
Utilities		5,886	5,886	
Building & Grounds		12,715	12,715	
Insurance		889	889	
Total Allocated Additions:	16,678	43,190	59,868	59,868
Total To Be Allocated:	332,109	43,190		375,299

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .3 - Costs Allocated By Activity
For Department Treasurer

	Total	General & Admin	Cash Accounting	Accts Payable	General Gov't
Wages & Benefits					
SALARIES & WAGES	216,430	0	95,727	16,254	104,449
FRINGE BENEFITS	92,099	0	40,735	6,917	44,447
Other Expense & Cost					
*Termination Payout	3,181	3,181	0	0	0
Postage	3,565	0	0	0	3,565
Supplies	1,532	0	678	115	739
Telephone	1,796	0	794	135	867
*Cost Allocation	51,250	51,250	0	0	0
Interest Exp	9	0	0	0	9
Departmental Totals					
Total Expenditures	369,862	54,431	137,934	23,421	154,076
Deductions					
Total Deductions	(54,431)	(54,431)	0	0	0
 Functional Cost	 315,431	 0	 137,934	 23,421	 154,076
Allocation Step 1					
Inbound- 0010 Building Depreciation: County	9,834	0	3,555	604	5,675
Inbound- All Others	6,844	0	3,027	514	3,303
Unallocated Costs	(163,054)	0	0	0	(163,054)
1st Allocation	169,055	0	144,516	24,539	0
Allocation Step 2					
Inbound- 0010 Building Depreciation: County	3	0	1	0	2
Inbound- 0100 Building & Grounds: County	12,373	0	4,473	760	7,140
Inbound- All Others	30,814	0	13,628	2,313	14,873
Unallocated Costs	(22,015)	0	0	0	(22,015)
2nd Allocation	21,175	0	18,102	3,073	0

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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	190,230	0	162,618	27,612	0



Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Treasurer

Activity - Cash Accounting

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Administrative	1	0.0025	4		4		4
Professional Services	1	0.0025	4		4		4
Prosecuting Attorney	55	0.1353	195		195		195
Treasurer	1,894	4.6585	6,732		6,732		6,732
Accounting	20	0.0492	71		71	9	80
Building & Grounds	31	0.0762	110		110	14	124
Circuit Court	702	1.7266	2,495		2,495	328	2,823
District Court	78	0.1918	277		277	36	313
Indigent Counsel	790	1.9431	2,808		2,808	369	3,177
Elections	35	0.0861	124		124	16	140
County Clerk	12,564	30.9022	44,659		44,659	5,882	50,541
Reg of Deeds	1,300	3.1975	4,621		4,621	608	5,229
Drain Comm	1	0.0025	4		4		4
Sheriff Admin	90	0.2214	320		320	42	362
Crim Just Trng	3	0.0074	11		11	1	12
Jail	63	0.1550	224		224	29	253
Medical Examiner	33	0.0812	117		117	15	132
Road Comm	131	0.3222	466		466	61	527
Parks & Rec	181	0.4452	643		643	85	728
Polly Ann Trail	2	0.0049	7		7	1	8
911 Fund	275	0.6764	977		977	129	1,106
Friend of Court	1,575	3.8739	5,598		5,598	737	6,335
Marriage Counsel	571	1.4044	2,030		2,030	267	2,297
Health Dept	527	1.2962	1,873		1,873	246	2,119
Mental Health	374	0.9199	1,329		1,329	175	1,504
Pers. Care-Aide	115	0.2829	409		409	54	463
Animal Control	246	0.6051	874		874	115	989
Environ Recycle	4	0.0098	14		14	2	16
M.H. Court	8	0.0197	28		28	4	32
County Surveyor	1	0.0025	4		4		4

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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
Concealed Pistol	228	0.5608	810		810	107	917
ROD Automation	249	0.6124	885		885	116	1,001
Budget Stabilization	22	0.0541	78		78	10	88
Rental Property	40	0.0984	142		142	19	161
Emerg Management	31	0.0762	110		110	14	124
Community Grants	1,141	2.8064	4,056		4,056	534	4,590
T.N.U.	12	0.0295	43		43	6	49
Police Services	119	0.2927	423		423	56	479
Law Enforc Prog	19	0.0467	68		68	9	77
Law Enforc Grant	17	0.0418	60		60	8	68
Law Enforc Other	44	0.1082	156		156	21	177
Law Library	1	0.0025	4		4		4
Comm Development	3	0.0074	11		11	1	12
Senior Millage	201	0.4944	714		714	94	808
Local Reserve Fund	22	0.0541	78		78	10	88
F.I.A.	2	0.0049	7		7	1	8
MCF Operations	299	0.7354	1,063		1,063	140	1,203
Child Care	337	0.8289	1,198		1,198	158	1,356
Veterans Trust	9	0.0221	32		32	4	36
Soldiers Relief	202	0.4968	718		718	94	812
Soil & Sed	52	0.1279	185		185	24	209
Family Cont Cord	1	0.0025	4		4		4
Comm Collaborat	6	0.0148	21		21	3	24
Debt Serv Funds	286	0.7034	1,017		1,017	134	1,151
Cap Proj Funds	36	0.0885	128		128	17	145
Delinquent Tax	10,948	26.9277	38,915		38,915	5,120	44,035
Foreclosure	4,405	10.8345	15,658		15,658	2,060	17,718
Revolving Drain	1	0.0025	4		4		4
Drain Equipment	13	0.0320	46		46	6	52
CMH Equipment	21	0.0517	75		75	10	85

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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
Equip Aquisition	43	0.1058	153		153	20	173
Health Insurance	75	0.1845	267		267	35	302
Retirement Sys	20	0.0492	71		71	9	80
Health Care Save	3	0.0074	11		11	1	12
Special Assess	78	0.1918	277		277	36	313
SubTotal	40,657	100.0000	144,516		144,516	18,102	162,618
TOTAL	40,657	100.0000	144,516		144,516	18,102	162,618

Allocation Basis: Number of cash receipt transactions by department

Allocation Source: Detail transaction history

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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	42	0.3069	75		75		75
Professional Services	36	0.2630	65		65		65
Prosecuting Attorney	309	2.2576	554		554		554
Treasurer	46	0.3361	82		82		82
Computer Operations	43	0.3142	77		77	10	87
Accounting	41	0.2996	74		74	10	84
Utilities	241	1.7608	432		432	56	488
Building & Grounds	813	5.9399	1,458		1,458	188	1,646
Insurance	7	0.0511	13		13	2	15
Bd of Comm	74	0.5407	133		133	17	150
Circuit Court	1,069	7.8103	1,917		1,917	248	2,165
District Court	298	2.1772	534		534	69	603
Jury Board	16	0.1169	29		29	4	33
Indigent Counsel	1,185	8.6579	2,125		2,125	275	2,400
Adult Probation	39	0.2849	70		70	9	79
Elections	81	0.5918	145		145	19	164
County Clerk	161	1.1763	289		289	37	326
Equalization	9	0.0658	16		16	2	18
Reg of Deeds	42	0.3069	75		75	10	85
Drain Comm	57	0.4165	102		102	13	115
Sheriff Admin	396	2.8933	710		710	92	802
Crim Just Trng	4	0.0292	7		7	1	8
Jail	286	2.0896	513		513	66	579
Medical Examiner	104	0.7598	186		186	24	210
MSU Extension	30	0.2192	54		54	7	61
Planning	12	0.0877	22		22	3	25
LDC Development	1	0.0073	2		2		2
Parks & Rec	294	2.1480	527		527	68	595
Polly Ann Trail	4	0.0292	7		7	1	8
911 Fund	346	2.5279	620		620	80	700

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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
Friend of Court	253	1.8485	454		454	59	513
Health Dept	603	4.4056	1,081		1,081	140	1,221
Mental Health	3,222	23.5404	5,774		5,774	746	6,520
Pers. Care-Aide	373	2.7252	669		669	86	755
Animal Control	141	1.0302	253		253	33	286
Environ Recycle	8	0.0585	14		14	2	16
M.H. Court	26	0.1900	47		47	6	53
ROD Automation	49	0.3580	88		88	11	99
Rental Property	54	0.3945	97		97	13	110
Emerg Management	45	0.3288	81		81	10	91
Community Grants	91	0.6649	163		163	21	184
T.N.U.	96	0.7014	172		172	22	194
Law Enforc Prog	41	0.2996	74		74	10	84
Law Enforc Grant	39	0.2849	70		70	9	79
Law Enforc Other	43	0.3142	77		77	10	87
Law Library	23	0.1680	41		41	5	46
Comm Development	5	0.0365	9		9	1	10
Senior Millage	37	0.2703	66		66	9	75
F.I.A.	5	0.0365	9		9	1	10
MCF Operations	3	0.0219	5		5	1	6
Child Care	338	2.4695	606		606	78	684
Veterans Trust	55	0.4018	99		99	13	112
Soldiers Relief	142	1.0375	255		255	33	288
Soil & Sed	33	0.2411	59		59	8	67
Family Cont Cord	8	0.0585	14		14	2	16
Comm Collaborat	15	0.1096	27		27	3	30
Debt Serv Funds	8	0.0585	14		14	2	16
Cap Proj Funds	40	0.2922	72		72	9	81
Deliquent Tax	30	0.2192	54		54	7	61
Foreclosure	138	1.0083	247		247	32	279

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Treasurer

Activity - Accts Payable

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Revolving Drain	16	0.1169	29		29	4	33
Drain Equipment	192	1.4028	344		344	45	389
CMH Equipment	1	0.0073	2		2		2
Equip Aquisition	1,176	8.5921	2,108		2,108	273	2,381
Unempl Insurance	1	0.0073	2		2		2
Workers Comp Ins	18	0.1315	32		32	4	36
Health Insurance	141	1.0302	253		253	33	286
Special Assess	92	0.6722	165		165	21	186
SubTotal	13,687	100.0000	24,539		24,539	3,073	27,612
TOTAL	13,687	100.0000	24,539		24,539	3,073	27,612

Allocation Basis: Number of accounts payable transactions by department

Allocation Source: Detail transaction history

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department Treasurer

Receiving Department	Total	Cash Accounting	Accts Payable
Administrative	79	4	75
Professional Services	69	4	65
Prosecuting Attorney	749	195	554
Treasurer	6,814	6,732	82
Computer Operations	87	0	87
Accounting	164	80	84
Utilities	488	0	488
Building & Grounds	1,770	124	1,646
Insurance	15	0	15
Bd of Comm	150	0	150
Circuit Court	4,988	2,823	2,165
District Court	916	313	603
Jury Board	33	0	33
Indigent Counsel	5,577	3,177	2,400
Adult Probation	79	0	79
Elections	304	140	164
County Clerk	50,867	50,541	326
Equalization	18	0	18
Reg of Deeds	5,314	5,229	85
Drain Comm	119	4	115
Sheriff Admin	1,164	362	802
Crim Just Trng	20	12	8
Jail	832	253	579
Medical Examiner	342	132	210
MSU Extension	61	0	61
Planning	25	0	25
LDC Development	2	0	2
Road Comm	527	527	0
Parks & Rec	1,323	728	595
Polly Ann Trail	16	8	8
911 Fund	1,806	1,106	700
Friend of Court	6,848	6,335	513
Marriage Counsel	2,297	2,297	0



Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department Treasurer

Receiving Department	Total	Cash Accounting	Accts Payable
Health Dept	3,340	2,119	1,221
Mental Health	8,024	1,504	6,520
Pers. Care-Aide	1,218	463	755
Animal Control	1,275	989	286
Environ Recycle	32	16	16
M.H. Court	85	32	53
County Surveyor	4	4	0
Concealed Pistol	917	917	0
ROD Automation	1,100	1,001	99
Budget Stablization	88	88	0
Rental Property	271	161	110
Emerg Management	215	124	91
Community Grants	4,774	4,590	184
T.N.U.	243	49	194
Police Services	479	479	0
Law Enforc Prog	161	77	84
Law Enforc Grant	147	68	79
Law Enforc Other	264	177	87
Law Library	50	4	46
Comm Development	22	12	10
Senior Millage	883	808	75
Local Reserve Fund	88	88	0
F.I.A.	18	8	10
MCF Operations	1,209	1,203	6
Child Care	2,040	1,356	684
Veterans Trust	148	36	112
Soldiers Relief	1,100	812	288
Soil & Sed	276	209	67
Family Cont Cord	20	4	16
Comm Collaborat	54	24	30
Debt Serv Funds	1,167	1,151	16
Cap Proj Funds	226	145	81
Deliquent Tax	44,096	44,035	61



Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department Treasurer

Receiving Department	Total	Cash Accounting	Accts Payable
Foreclosure	17,997	17,718	279
Revolving Drain	37	4	33
Drain Equipment	441	52	389
CMH Equipment	87	85	2
Equip Aquisition	2,554	173	2,381
Unempl Insurance	2	0	2
Workers Comp Ins	36	0	36
Health Insurance	588	302	286
Retirement Sys	80	80	0
Health Care Save	12	12	0
Special Assess	499	313	186
Direct Billed	0	0	0
Total	190,230	162,618	27,612

**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 - The services included in this activity consists of computer operations, report distribution, county network maintenance and county wide virus protection, email, internet and any other County wide network related support. Some responsibilities include generation and distribution of the financial systems report development and maintenance of the employee flexible benefit tracking programs general ledger, and budget data input. The basis of allocation is the number of PC's by department.

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

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

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

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

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

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

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .2 - Costs To Be Allocated
For Department Computer Operations

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	200,418			200,418
Termination Payout	(5,533)			
Cost Allocation	(11,551)			
Total Deductions:	(17,084)			(17,084)
Building Depreciation	1,928	1	1,929	
Administrative	470	57	527	
Professional Services	2,795	153	2,948	
Prosecuting Attorney	103	8	111	
Treasurer	77	10	87	
Computer Operations		2,221	2,221	
Accounting		2,449	2,449	
Utilities		1,154	1,154	
Building & Grounds		21,775	21,775	
Insurance		150	150	
Total Allocated Additions:	5,373	27,978	33,351	33,351
Expendable Equip	56,124			
Equipment Depr	17,557			
Total Departmental Cost Adjustments:	73,681			73,681
Total To Be Allocated:	262,388	27,978		290,366

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .3 - Costs Allocated By Activity
For Department Computer Operations

	Total	General & Admin	Network Support	Desktop Support	Direct Services
Wages & Benefits					
SALARIES & WAGES	27,317	0	16,390	0	0
FRINGE BENEFITS	12,743	0	7,646	0	0
Other Expense & Cost					
*Termination Payout	5,533	5,533	0	0	0
Supplies	1,538	0	923	0	0
Contract Services	119,135	0	43,062	64,130	11,943
Operating Expense	124	0	74	0	0
Technology License	17,816	0	12,416	0	5,400
Equipment Maint	4,311	0	4,311	0	0
Computer Automation	350	0	350	0	0
*Cost Allocation	11,551	11,551	0	0	0
Departmental Totals					
Total Expenditures	200,418	17,084	85,172	64,130	17,343
Deductions					
Total Deductions	(17,084)	(17,084)	0	0	0
Cost Adjustments					
Expendable Equip	56,124	0	5,322	35,490	15,312
Equipment Depr	17,557	0	17,557	0	0
Functional Cost	257,015	0	108,051	99,620	32,655
Allocation Step 1					
Inbound- All Others	5,373	0	3,224	0	0
1st Allocation	262,388	0	111,275	99,620	32,655
Allocation Step 2					
Inbound- 0100 Building & Grounds: Direct	19,281	0	19,281	0	0
Inbound- All Others	8,697	0	5,218	0	0
2nd Allocation	27,978	0	24,499	0	0

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .3 - Costs Allocated By Activity
For Department Computer Operations

	Total	General & Admin	Network Support	Desktop Support	Direct Services
Total For 0070 Computer					
Total Allocated	290,366	0	135,774	99,620	32,655

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .3 - Costs Allocated By Activity
For Department Computer Operations

General Acctng	
Wages & Benefits	
SALARIES & WAGES	10,927
FRINGE BENEFITS	5,097
Other Expense & Cost	
*Termination Payout	0
Supplies	615
Contract Services	0
Operating Expense	50
Technology License	0
Equipment Maint	0
Computer Automation	0
*Cost Allocation	0
Departmental Totals	
Total Expenditures	16,689
Deductions	
Total Deductions	0
Cost Adjustments	
Expendable Equip	0
Equipment Depr	0
Functional Cost	16,689
Allocation Step 1	
Inbound- All Others	2,149
1st Allocation	18,838
Allocation Step 2	
Inbound- 0100 Building & Grounds: Direct	0
Inbound- All Others	3,479
2nd Allocation	3,479

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .3 - Costs Allocated By Activity
For Department Computer Operations

General Acctng	
Total For 0070 Computer	-
Total Allocated	22,317



Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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	3	1.0345	1,151		1,151		1,151
Prosecuting Attorney	19	6.5517	7,290		7,290		7,290
Treasurer	9	3.1034	3,453		3,453		3,453
Computer Operations	2	0.6897	767		767		767
Accounting	4	1.3793	1,535		1,535	381	1,916
Building & Grounds	3	1.0345	1,151		1,151	286	1,437
Bd of Comm	7	2.4138	2,686		2,686	667	3,353
Circuit Court	22	7.5862	8,442		8,442	2,097	10,539
District Court	29	10.0000	11,128		11,128	2,764	13,892
County Clerk	11	3.7931	4,221		4,221	1,049	5,270
Equalization	3	1.0345	1,151		1,151	286	1,437
Reg of Deeds	15	5.1724	5,756		5,756	1,430	7,186
Drain Comm	3	1.0345	1,151		1,151	286	1,437
Sheriff Admin	22	7.5862	8,442		8,442	2,097	10,539
Jail	4	1.3793	1,535		1,535	381	1,916
MSU Extension	6	2.0690	2,302		2,302	572	2,874
911 Fund	30	10.3448	11,511		11,511	2,860	14,371
FOC DP	24	8.2759	9,209		9,209	2,288	11,497
Health Dept	49	16.8966	18,800		18,800	4,673	23,473
Pers. Care-Aide	8	2.7586	3,070		3,070	763	3,833
Animal Control	4	1.3793	1,535		1,535	381	1,916
Emerg Management	1	0.3448	384		384	95	479
Community Grants	4	1.3793	1,535		1,535	381	1,916
Child Care	3	1.0345	1,151		1,151	286	1,437
Soldiers Relief	4	1.3793	1,535		1,535	381	1,916
Foreclosure	1	0.3448	384		384	95	479
SubTotal	290	100.0000	111,275		111,275	24,499	135,774
TOTAL	290	100.0000	111,275		111,275	24,499	135,774

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Computer Operations

Allocation Basis: Number of assigned PC's by department

Allocation Source: PC Inventory



All Monetary Values Are \$ Dollars
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Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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	3	2.1898	2,181		2,181		2,181
Prosecuting Attorney	19	13.8686	13,816		13,816		13,816
Treasurer	9	6.5693	6,544		6,544		6,544
Computer Operations	2	1.4599	1,454		1,454		1,454
Accounting	4	2.9197	2,909		2,909		2,909
Building & Grounds	3	2.1898	2,181		2,181		2,181
Bd of Comm	7	5.1095	5,090		5,090		5,090
Circuit Court	22	16.0584	15,997		15,997		15,997
District Court	29	21.1678	21,089		21,089		21,089
County Clerk	11	8.0292	7,999		7,999		7,999
Equalization	3	2.1898	2,181		2,181		2,181
Reg of Deeds	6	4.3796	4,363		4,363		4,363
Drain Comm	3	2.1898	2,181		2,181		2,181
Animal Control	4	2.9197	2,909		2,909		2,909
Community Grants	4	2.9197	2,909		2,909		2,909
Child Care	3	2.1898	2,181		2,181		2,181
Soldiers Relief	4	2.9197	2,909		2,909		2,909
Foreclosure	1	0.7299	727		727		727
SubTotal	137	100.0000	99,620		99,620		99,620
TOTAL	137	100.0000	99,620		99,620		99,620

Allocation Basis: Number of assigned PC's by department

Allocation Source: PC Inventory Summary

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Computer Operations

Activity - Direct Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Administrative	722.79	2.2134	723		723		723
Prosecuting Attorney	885.85	2.7128	886		886		886
Accounting	22,329.75	68.3815	22,329		22,329		22,329
Circuit Court	714.07	2.1867	714		714		714
District Court	134.14	0.4108	134		134		134
County Clerk	151.85	0.4650	152		152		152
Sheriff Admin	7,140.00	21.8651	7,140		7,140		7,140
911 Fund	170.00	0.5206	170		170		170
FOC DP	108.76	0.3331	109		109		109
Mental Health	297.50	0.9110	298		298		298
SubTotal	32,654.71	100.0000	32,655		32,655		32,655
TOTAL	32,654.71	100.0000	32,655		32,655		32,655

Allocation Basis: Dollar amount of contract services by department

Allocation Source: Paid Invoices

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Computer Operations

Activity - General Acctng

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Accounting	100	100.0000	18,838		18,838	3,479	22,317
SubTotal	100	100.0000	18,838		18,838	3,479	22,317
TOTAL	100	100.0000	18,838		18,838	3,479	22,317

Allocation Basis: Direct allocation to Accounting

Allocation Source: Employee time summary

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department Computer Operations

Receiving Department	Total	Network Support	Desktop Support	Direct Services	General Acctng
Administrative	4,055	1,151	2,181	723	0
Prosecuting Attorney	21,992	7,290	13,816	886	0
Treasurer	9,997	3,453	6,544	0	0
Computer Operations	2,221	767	1,454	0	0
Accounting	49,471	1,916	2,909	22,329	22,317
Building & Grounds	3,618	1,437	2,181	0	0
Bd of Comm	8,443	3,353	5,090	0	0
Circuit Court	27,250	10,539	15,997	714	0
District Court	35,115	13,892	21,089	134	0
County Clerk	13,421	5,270	7,999	152	0
Equalization	3,618	1,437	2,181	0	0
Reg of Deeds	11,549	7,186	4,363	0	0
Drain Comm	3,618	1,437	2,181	0	0
Sheriff Admin	17,679	10,539	0	7,140	0
Jail	1,916	1,916	0	0	0
MSU Extension	2,874	2,874	0	0	0
911 Fund	14,541	14,371	0	170	0
FOC DP	11,606	11,497	0	109	0
Health Dept	23,473	23,473	0	0	0
Mental Health	298	0	0	298	0
Pers. Care-Aide	3,833	3,833	0	0	0
Animal Control	4,825	1,916	2,909	0	0
Emerg Management	479	479	0	0	0
Community Grants	4,825	1,916	2,909	0	0
Child Care	3,618	1,437	2,181	0	0
Soldiers Relief	4,825	1,916	2,909	0	0
Foreclosure	1,206	479	727	0	0
Direct Billed	0	0	0	0	0

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department Computer Operations

Receiving Department	Total	Network Support	Desktop Support	Direct Services	General Acctng
Total	290,366	135,774	99,620	32,655	22,317

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
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .2 - Costs To Be Allocated
For Department Accounting

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	353,991			353,991
Cost Allocation	(61,530)			
Total Deductions:	(61,530)			(61,530)
Building Depreciation	5,254	2	5,256	
Administrative	2,351	284	2,635	
Professional Services	4,860	261	5,121	
Prosecuting Attorney	516	40	556	
Treasurer	145	19	164	
Computer Operations	45,611	3,860	49,471	
Accounting		6,524	6,524	
Utilities		3,145	3,145	
Building & Grounds		6,953	6,953	
Insurance		677	677	
Total Allocated Additions:	58,737	21,765	80,502	80,502
Misc Reimb	(186)			
Term Payoff	70,562			
Total Departmental Cost Adjustments:	70,376			70,376
Total To Be Allocated:	421,574	21,765		443,339

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .3 - Costs Allocated By Activity
For Department Accounting

	Total	General & Admin	General Acctng	Accts Payable	Payroll
Wages & Benefits					
SALARIES & WAGES	206,474	0	86,230	60,411	59,833
FRINGE BENEFITS	78,751	0	32,886	23,043	22,822
Other Expense & Cost					
Postage	3,836	21	5	3,810	0
Supplies	2,144	0	896	627	621
Operating Expense	1,256	0	524	368	364
*Cost Allocation	61,530	61,530	0	0	0
Departmental Totals					
Total Expenditures	353,991	61,551	120,541	88,259	83,640
Deductions					
Total Deductions	(61,530)	(61,530)	0	0	0
Cost Adjustments					
Misc Reimb	(186)	0	(114)	0	(72)
Term Payoff	70,562	0	0	0	0
Functional Cost	362,837	21	120,427	88,259	83,568
Allocation Step 1					
Inbound- All Others	58,737	0	24,530	17,186	17,021
Reallocate Admin Costs		(21)	9	6	6
1st Allocation	421,574	0	144,966	105,451	100,595
Allocation Step 2					
Inbound- All Others	21,765	0	9,090	6,368	6,307
2nd Allocation	21,765	0	9,090	6,368	6,307
Total For 0080 Accounting					
Total Allocated	443,339	0	154,056	111,819	106,902

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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	70,562
Functional Cost	70,562
Allocation Step 1	
Inbound- All Others	0
Reallocate Admin Costs	0
1st Allocation	70,562
Allocation Step 2	
Inbound- All Others	0
2nd Allocation	0
Total For 0080 Accounting	
Total Allocated	70,562

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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	740	1.8241	2,644		2,644		2,644
Professional Services	906	2.2332	3,237		3,237		3,237
Prosecuting Attorney	1,800	4.4369	6,432		6,432		6,432
Treasurer	1,087	2.6794	3,884		3,884		3,884
Computer Operations	495	1.2201	1,769		1,769		1,769
Accounting	1,121	2.7632	4,006		4,006		4,006
Utilities	585	1.4420	2,090		2,090	154	2,244
Building & Grounds	1,612	3.9735	5,760		5,760	426	6,186
Insurance	602	1.4839	2,151		2,151	159	2,310
Bd of Comm	238	0.5867	850		850	63	913
Circuit Court	1,458	3.5939	5,210		5,210	385	5,595
District Court	669	1.6490	2,391		2,391	177	2,568
Jury Board	28	0.0690	100		100	7	107
Indigent Counsel	1,231	3.0343	4,399		4,399	325	4,724
Adult Probation	57	0.1405	204		204	15	219
Elections	126	0.3106	450		450	33	483
County Clerk	419	1.0328	1,497		1,497	111	1,608
Equalization	172	0.4240	615		615	45	660
Reg of Deeds	293	0.7222	1,047		1,047	77	1,124
Drain Comm	252	0.6212	900		900	67	967
Sheriff Admin	965	2.3787	3,448		3,448	255	3,703
Crim Just Trng	5	0.0123	18		18	1	19
Jail	567	1.3976	2,026		2,026	150	2,176
Medical Examiner	317	0.7814	1,133		1,133	84	1,217
MSU Extension	194	0.4782	693		693	51	744
Planning	27	0.0666	96		96	7	103
LDC Development	1	0.0025	4		4		4
Road Comm	169	0.4166	604		604	45	649
Parks & Rec	396	0.9761	1,415		1,415	105	1,520
Polly Ann Trail	21	0.0518	75		75	6	81

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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
911 Fund	669	1.6490	2,391		2,391	177	2,568
Friend of Court	521	1.2842	1,862		1,862	138	2,000
Marriage Counsel	12	0.0296	43		43	3	46
Health Dept	1,409	3.4731	5,035		5,035	372	5,407
Mental Health	7,439	18.3365	26,582		26,582	1,964	28,546
Pers. Care-Aide	770	1.8980	2,751		2,751	203	2,954
Animal Control	410	1.0106	1,465		1,465	108	1,573
Environ Recycle	37	0.0912	132		132	10	142
M.H. Court	239	0.5891	854		854	63	917
County Surveyor	146	0.3599	522		522	39	561
Concealed Pistol	31	0.0764	111		111	8	119
ROD Automation	122	0.3007	436		436	32	468
Budget Stabilization	12	0.0296	43		43	3	46
Rental Property	68	0.1676	243		243	18	261
Emerg Management	231	0.5694	825		825	61	886
Community Grants	698	1.7205	2,494		2,494	184	2,678
T.N.U.	140	0.3451	500		500	37	537
Police Services	2,078	5.1221	7,425		7,425	549	7,974
Law Enforc Prog	262	0.6458	936		936	69	1,005
Law Enforc Grant	338	0.8331	1,208		1,208	89	1,297
Law Enforc Other	68	0.1676	243		243	18	261
Law Library	40	0.0986	143		143	11	154
Comm Development	9	0.0222	32		32	2	34
Senior Millage	64	0.1578	229		229	17	246
Local Reserve Fund	13	0.0320	46		46	3	49
F.I.A.	19	0.0468	68		68	5	73
MCF Operations	52	0.1282	186		186	14	200
Child Care	881	2.1716	3,148		3,148	233	3,381
Veterans Trust	69	0.1701	247		247	18	265
Soldiers Relief	351	0.8652	1,254		1,254	93	1,347

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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
Soil & Sed	318	0.7839	1,136		1,136	84	1,220
Family Cont Cord	68	0.1676	243		243	18	261
Comm Collaborat	120	0.2958	429		429	32	461
Debt Serv Funds	55	0.1356	197		197	15	212
Cap Proj Funds	359	0.8849	1,283		1,283	95	1,378
Delinquent Tax	86	0.2120	307		307	23	330
Foreclosure	386	0.9515	1,379		1,379	102	1,481
Revolving Drain	19	0.0468	68		68	5	73
Drain Equipment	361	0.8898	1,290		1,290	95	1,385
CMH Equipment	37	0.0912	132		132	10	142
Equip Aquisition	1,312	3.2340	4,688		4,688	346	5,034
Unempl Insurance	15	0.0370	54		54	4	58
Workers Comp Ins	34	0.0838	121		121	9	130
Health Insurance	3,460	8.5287	12,364		12,364	914	13,278
Retirement Sys	43	0.1060	154		154	11	165
Health Care Save	29	0.0715	104		104	8	112
Special Assess	115	0.2835	411		411	30	441
All Others	1	0.0025	4		4		4
SubTotal	40,569	100.0000	144,966		144,966	9,090	154,056
TOTAL	40,569	100.0000	144,966		144,966	9,090	154,056

Allocation Basis: Number of general accounting transactions by department

Allocation Source: Detail transaction history

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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	42	0.3069	324		324		324
Professional Services	36	0.2630	277		277		277
Prosecuting Attorney	309	2.2576	2,381		2,381		2,381
Treasurer	46	0.3361	354		354		354
Computer Operations	43	0.3142	331		331		331
Accounting	41	0.2996	316		316		316
Utilities	241	1.7608	1,857		1,857	117	1,974
Building & Grounds	813	5.9399	6,264		6,264	393	6,657
Insurance	7	0.0511	54		54	3	57
Bd of Comm	74	0.5407	570		570	36	606
Circuit Court	1,069	7.8103	8,236		8,236	517	8,753
District Court	298	2.1772	2,296		2,296	144	2,440
Jury Board	16	0.1169	123		123	8	131
Indigent Counsel	1,185	8.6579	9,130		9,130	573	9,703
Adult Probation	39	0.2849	300		300	19	319
Elections	81	0.5918	624		624	39	663
County Clerk	161	1.1763	1,240		1,240	78	1,318
Equalization	9	0.0658	69		69	4	73
Reg of Deeds	42	0.3069	324		324	20	344
Drain Comm	57	0.4165	439		439	28	467
Sheriff Admin	396	2.8933	3,051		3,051	191	3,242
Crim Just Trng	4	0.0292	31		31	2	33
Jail	286	2.0896	2,203		2,203	138	2,341
Medical Examiner	104	0.7598	801		801	50	851
MSU Extension	30	0.2192	231		231	15	246
Planning	12	0.0877	92		92	6	98
LDC Development	1	0.0073	8		8		8
Parks & Rec	294	2.1480	2,265		2,265	142	2,407
Polly Ann Trail	4	0.0292	31		31	2	33
911 Fund	346	2.5279	2,666		2,666	167	2,833

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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
Friend of Court	253	1.8485	1,949		1,949	122	2,071
Health Dept	603	4.4056	4,646		4,646	292	4,938
Mental Health	3,222	23.5404	24,824		24,824	1,559	26,383
Pers. Care-Aide	373	2.7252	2,874		2,874	180	3,054
Animal Control	141	1.0302	1,086		1,086	68	1,154
Environ Recycle	8	0.0585	62		62	4	66
M.H. Court	26	0.1900	200		200	13	213
ROD Automation	49	0.3580	378		378	24	402
Rental Property	54	0.3945	416		416	26	442
Emerg Management	45	0.3288	347		347	22	369
Community Grants	91	0.6649	701		701	44	745
T.N.U.	96	0.7014	740		740	46	786
Law Enforc Prog	41	0.2996	316		316	20	336
Law Enforc Grant	39	0.2849	300		300	19	319
Law Enforc Other	43	0.3142	331		331	21	352
Law Library	23	0.1680	177		177	11	188
Comm Development	5	0.0365	39		39	2	41
Senior Millage	37	0.2703	285		285	18	303
F.I.A.	5	0.0365	39		39	2	41
MCF Operations	3	0.0219	23		23	1	24
Child Care	338	2.4695	2,604		2,604	163	2,767
Veterans Trust	55	0.4018	424		424	27	451
Soldiers Relief	142	1.0375	1,094		1,094	69	1,163
Soil & Sed	33	0.2411	254		254	16	270
Family Cont Cord	8	0.0585	62		62	4	66
Comm Collaborat	15	0.1096	116		116	7	123
Debt Serv Funds	8	0.0585	62		62	4	66
Cap Proj Funds	40	0.2922	308		308	19	327
Deliquent Tax	30	0.2192	231		231	15	246
Foreclosure	138	1.0083	1,063		1,063	67	1,130

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Accounting

Activity - Accts Payable

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Revolving Drain	16	0.1169	123		123	8	131
Drain Equipment	192	1.4028	1,479		1,479	93	1,572
CMH Equipment	1	0.0073	8		8		8
Equip Aquisition	1,176	8.5921	9,060		9,060	569	9,629
Unempl Insurance	1	0.0073	8		8		8
Workers Comp Ins	18	0.1315	139		139	9	148
Health Insurance	141	1.0302	1,086		1,086	68	1,154
Special Assess	92	0.6722	709		709	44	753
SubTotal	13,687	100.0000	105,451		105,451	6,368	111,819
TOTAL	13,687	100.0000	105,451		105,451	6,368	111,819

Allocation Basis: Number of accounts payable transactions by department

Allocation Source: Detail transaction history

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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	203,476	0.8573	862		862		862
Prosecuting Attorney	1,068,675	4.5024	4,529		4,529		4,529
Treasurer	311,710	1.3132	1,321		1,321		1,321
Computer Operations	45,593	0.1921	193		193		193
Accounting	285,225	1.2017	1,209		1,209		1,209
Building & Grounds	316,389	1.3330	1,341		1,341	91	1,432
Bd of Comm	240,131	1.0117	1,018		1,018	69	1,087
Circuit Court	1,208,361	5.0909	5,121		5,121	349	5,470
District Court	1,264,982	5.3294	5,361		5,361	366	5,727
Elections	577	0.0024	2		2		2
County Clerk	461,609	1.9448	1,956		1,956	133	2,089
Equalization	61,276	0.2582	260		260	18	278
Reg of Deeds	237,460	1.0004	1,006		1,006	69	1,075
Drain Comm	184,537	0.7775	782		782	53	835
Sheriff Admin	2,318,323	9.7672	9,825		9,825	670	10,495
Jail	2,195,483	9.2496	9,305		9,305	635	9,940
Medical Examiner	17,224	0.0726	73		73	5	78
MSU Extension	109,463	0.4612	464		464	32	496
Parks & Rec	63,972	0.2695	271		271	18	289
Polly Ann Trail	194	0.0008	1		1		1
911 Fund	1,251,992	5.2747	5,306		5,306	362	5,668
Friend of Court	1,140,487	4.8049	4,833		4,833	330	5,163
Health Dept	2,158,531	9.0940	9,148		9,148	624	9,772
Mental Health	5,389,141	22.7042	22,841		22,841	1,556	24,397
Pers. Care-Aide	645,629	2.7201	2,736		2,736	187	2,923
Animal Control	209,607	0.8831	888		888	61	949
M.H. Court	18,191	0.0766	77		77	5	82
County Surveyor	9,733	0.0410	41		41	3	44
Concealed Pistol	5,073	0.0214	22		22	1	23
ROD Automation	10,128	0.0427	43		43	3	46

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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
Emerg Management	68,021	0.2866	288		288	20	308
Community Grants	128,546	0.5416	545		545	37	582
Police Services	1,224,666	5.1596	5,190		5,190	354	5,544
Law Enforc Prog	23,071	0.0972	98		98	7	105
Law Enforc Grant	160,628	0.6767	681		681	46	727
Child Care	193,272	0.8143	819		819	56	875
Soldiers Relief	219,896	0.9264	932		932	64	996
Soil & Sed	105,910	0.4462	449		449	31	480
Family Cont Cord	11,006	0.0464	47		47	3	50
Comm Collaborat	5,319	0.0224	23		23	2	25
Foreclosure	67,010	0.2823	284		284	19	303
Drain Equipment	95,357	0.4017	404		404	28	432
SubTotal	23,735,874	100.0000	100,595		100,595	6,307	106,902
TOTAL	23,735,874	100.0000	100,595		100,595	6,307	106,902

Allocation Basis: Dollar amount of payroll expense by department

Allocation Source: General ledger

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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	141,381	0.9633	680		680		680
Prosecuting Attorney	663,410	4.5201	3,190		3,190		3,190
Treasurer	156,182	1.0641	751		751		751
Computer Operations	32,457	0.2211	156		156		156
Accounting	206,474	1.4068	993		993		993
Building & Grounds	213,917	1.4575	1,028		1,028		1,028
Circuit Court	656,460	4.4728	3,156	-3,814	-658		-658
District Court	820,109	5.5878	3,943	-1,470	2,473		2,473
Elections	203	0.0014	1		1		1
County Clerk	256,198	1.7456	1,232		1,232		1,232
Equalization	42,397	0.2889	204		204		204
Reg of Deeds	109,783	0.7480	528		528		528
Drain Comm	73,626	0.5017	354		354		354
Sheriff Admin	1,401,980	9.5524	6,740	-12,520	-5,780		-5,780
Jail	1,359,054	9.2599	6,534	-15,314	-8,780		-8,780
Medical Examiner	11,690	0.0797	56		56		56
MSU Extension	73,625	0.5016	354		354		354
Parks & Rec	22,361	0.1524	108		108		108
Polly Ann Trail	169	0.0012	1		1		1
911 Fund	776,752	5.2924	3,734	-6,120	-2,386		-2,386
Friend of Court	799,113	5.4448	3,842		3,842		3,842
Health Dept	1,363,226	9.2883	6,554	-6,394	160		160
Mental Health	3,539,798	24.1183	17,017	-5,672	11,345		11,345
Pers. Care-Aide	337,726	2.3011	1,624		1,624		1,624
Animal Control	140,293	0.9559	674		674		674
Emerg Management	49,162	0.3350	236		236		236
Community Grants	100,005	0.6814	481		481		481
Police Services	800,855	5.4566	3,850		3,850		3,850
Law Enforc Prog	197	0.0013	1		1		1
Law Enforc Grant	96,845	0.6599	466		466		466

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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
Child Care	115,460	0.7867	555		555		555
Soldiers Relief	151,141	1.0298	727		727		727
Soil & Sed	63,062	0.4297	303		303		303
Foreclosure	35,972	0.2451	173		173		173
Drain Equipment	65,671	0.4474	316	-124	192		192
SubTotal	14,676,754	100.0000	70,562	-51,428	19,134		19,134
Direct Billed				51,428	51,428		51,428
TOTAL	14,676,754	100.0000	70,562		70,562		70,562

Allocation Basis: Dollar amount of wages by benefiting department

Allocation Source: General ledger

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department Accounting

Receiving Department	Total	General Acctng	Accts Payable	Payroll	Term Payoff
Administrative	4,510	2,644	324	862	680
Professional Services	3,514	3,237	277	0	0
Prosecuting Attorney	16,532	6,432	2,381	4,529	3,190
Treasurer	6,310	3,884	354	1,321	751
Computer Operations	2,449	1,769	331	193	156
Accounting	6,524	4,006	316	1,209	993
Utilities	4,218	2,244	1,974	0	0
Building & Grounds	15,303	6,186	6,657	1,432	1,028
Insurance	2,367	2,310	57	0	0
Bd of Comm	2,606	913	606	1,087	0
Circuit Court	19,160	5,595	8,753	5,470	(658)
District Court	13,208	2,568	2,440	5,727	2,473
Jury Board	238	107	131	0	0
Indigent Counsel	14,427	4,724	9,703	0	0
Adult Probation	538	219	319	0	0
Elections	1,149	483	663	2	1
County Clerk	6,247	1,608	1,318	2,089	1,232
Equalization	1,215	660	73	278	204
Reg of Deeds	3,071	1,124	344	1,075	528
Drain Comm	2,623	967	467	835	354
Sheriff Admin	11,660	3,703	3,242	10,495	(5,780)
Crim Just Trng	52	19	33	0	0
Jail	5,677	2,176	2,341	9,940	(8,780)
Medical Examiner	2,202	1,217	851	78	56
MSU Extension	1,840	744	246	496	354
Planning	201	103	98	0	0
LDC Development	12	4	8	0	0
Road Comm	649	649	0	0	0
Parks & Rec	4,324	1,520	2,407	289	108
Polly Ann Trail	116	81	33	1	1
911 Fund	8,683	2,568	2,833	5,668	(2,386)
Friend of Court	13,076	2,000	2,071	5,163	3,842
Marriage Counsel	46	46	0	0	0



Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department Accounting

Receiving Department	Total	General Acctng	Accts Payable	Payroll	Term Payoff
Health Dept	20,277	5,407	4,938	9,772	160
Mental Health	90,671	28,546	26,383	24,397	11,345
Pers. Care-Aide	10,555	2,954	3,054	2,923	1,624
Animal Control	4,350	1,573	1,154	949	674
Environ Recycle	208	142	66	0	0
M.H. Court	1,212	917	213	82	0
County Surveyor	605	561	0	44	0
Concealed Pistol	142	119	0	23	0
ROD Automation	916	468	402	46	0
Budget Stabilization	46	46	0	0	0
Rental Property	703	261	442	0	0
Emerg Management	1,799	886	369	308	236
Community Grants	4,486	2,678	745	582	481
T.N.U.	1,323	537	786	0	0
Police Services	17,368	7,974	0	5,544	3,850
Law Enforc Prog	1,447	1,005	336	105	1
Law Enforc Grant	2,809	1,297	319	727	466
Law Enforc Other	613	261	352	0	0
Law Library	342	154	188	0	0
Comm Development	75	34	41	0	0
Senior Millage	549	246	303	0	0
Local Reserve Fund	49	49	0	0	0
F.I.A.	114	73	41	0	0
MCF Operations	224	200	24	0	0
Child Care	7,578	3,381	2,767	875	555
Veterans Trust	716	265	451	0	0
Soldiers Relief	4,233	1,347	1,163	996	727
Soil & Sed	2,273	1,220	270	480	303
Family Cont Cord	377	261	66	50	0
Comm Collaborat	609	461	123	25	0
Debt Serv Funds	278	212	66	0	0
Cap Proj Funds	1,705	1,378	327	0	0
Deliquent Tax	576	330	246	0	0

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department Accounting

Receiving Department	Total	General Acctng	Accts Payable	Payroll	Term Payoff
Foreclosure	3,087	1,481	1,130	303	173
Revolving Drain	204	73	131	0	0
Drain Equipment	3,581	1,385	1,572	432	192
CMH Equipment	150	142	8	0	0
Equip Aquisition	14,663	5,034	9,629	0	0
Unempl Insurance	66	58	8	0	0
Workers Comp Ins	278	130	148	0	0
Health Insurance	14,432	13,278	1,154	0	0
Retirement Sys	165	165	0	0	0
Health Care Save	112	112	0	0	0
Special Assess	1,194	441	753	0	0
All Others	4	4	0	0	0
Direct Billed	51,428	0	0	0	51,428
Total	443,339	154,056	111,819	106,902	70,562

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
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .2 - Costs To Be Allocated
For Department Utilities

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	348,316			348,316
Cost Allocation	(6,188)			
Total Deductions:	(6,188)			(6,188)
Professional Services	1,541	81	1,622	
Treasurer	432	56	488	
Accounting	3,947	271	4,218	
Total Allocated Additions:	5,920	408	6,328	6,328
Total To Be Allocated:	348,048	408		348,456

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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	342,128	0	152,584	11,953	127,107
*Cost Allocation	6,188	6,188	0	0	0
Departmental Totals					
Total Expenditures	348,316	6,188	152,584	11,953	127,107
Deductions					
Total Deductions	(6,188)	(6,188)	0	0	0
 Functional Cost	 342,128	 0	 152,584	 11,953	 127,107
Allocation Step 1					
Inbound- All Others	5,920	5,920	0	0	0
Reallocate Admin Costs		(5,920)	2,640	207	2,199
1st Allocation	348,048	0	155,224	12,160	129,306
Allocation Step 2					
Inbound- All Others	408	408	0	0	0
Reallocate Admin Costs		(408)	182	14	152
2nd Allocation	408	0	182	14	152
Total For 0090 Utilities					
Total Allocated	348,456	0	155,406	12,174	129,458

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .3 - Costs Allocated By Activity
For Department Utilities

	Health	Historic CH	Storage Bldg	Other Buildings
Wages & Benefits				
SALARIES & WAGES	0	0	0	0
FRINGE BENEFITS	0	0	0	0
Other Expense & Cost				
Utilities	36,980	8,958	1,625	2,921
*Cost Allocation	0	0	0	0
Departmental Totals				
Total Expenditures	36,980	8,958	1,625	2,921
Deductions				
Total Deductions	0	0	0	0
Functional Cost	36,980	8,958	1,625	2,921
Allocation Step 1				
Inbound- All Others	0	0	0	0
Reallocate Admin Costs	640	155	28	51
1st Allocation	37,620	9,113	1,653	2,972
Allocation Step 2				
Inbound- All Others	0	0	0	0
Reallocate Admin Costs	44	11	2	3
2nd Allocation	44	11	2	3
Total For 0090 Utilities				
Total Allocated	37,664	9,124	1,655	2,975

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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	2,990		2,990		2,990
Prosecuting Attorney	4,435	7.7386	12,012		12,012		12,012
Treasurer	2,173	3.7917	5,886		5,886		5,886
Computer Operations	426	0.7433	1,154		1,154		1,154
Accounting	1,161	2.0258	3,145		3,145		3,145
Building & Grounds	700	1.2214	1,896		1,896	3	1,899
Bd of Comm	2,317	4.0429	6,276		6,276	9	6,285
Circuit Court	13,240	23.1025	35,860		35,860	50	35,910
District Court	10,068	17.5676	27,269		27,269	38	27,307
Adult Probation	1,689	2.9471	4,575		4,575	6	4,581
County Clerk	4,092	7.1401	11,083		11,083	16	11,099
Equalization	1,345	2.3469	3,643		3,643	5	3,648
Drain Comm	1,262	2.2021	3,418		3,418	5	3,423
Jail	5,284	9.2200	14,312		14,312	20	14,332
Friend of Court	6,145	10.7224	16,644		16,644	23	16,667
Community Grants	750	1.3087	2,031		2,031	3	2,034
Child Care	510	0.8899	1,381		1,381	2	1,383
All Others	609	1.0626	1,649		1,649	2	1,651
SubTotal	57,310	100.0000	155,224		155,224	182	155,406
TOTAL	57,310	100.0000	155,224		155,224	182	155,406

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Utilities

Activity - Annex

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Reg of Deeds	2,532	43.2969	5,264		5,264	6	5,270
Pers. Care-Aide	1,560	26.6758	3,244		3,244	4	3,248
Soldiers Relief	1,179	20.1607	2,452		2,452	3	2,455
All Others	577	9.8666	1,200		1,200	1	1,201
SubTotal	5,848	100.0000	12,160		12,160	14	12,174
TOTAL	5,848	100.0000	12,160		12,160	14	12,174

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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	22,685		22,685	27	22,712
Jail	32,900	82.4561	106,621		106,621	125	106,746
SubTotal	39,900	100.0000	129,306		129,306	152	129,458
TOTAL	39,900	100.0000	129,306		129,306	152	129,458

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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	4,537		4,537	5	4,542
MSU Extension	3,404	14.0778	5,296		5,296	6	5,302
Health Dept	17,668	73.0686	27,488		27,488	33	27,521
All Others	192	0.7940	299		299		299
SubTotal	24,180	100.0000	37,620		37,620	44	37,664
TOTAL	24,180	100.0000	37,620		37,620	44	37,664

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Utilities

Activity - Historic CH

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
All Others	6,690	100.0000	9,113		9,113	11	9,124
SubTotal	6,690	100.0000	9,113		9,113	11	9,124
TOTAL	6,690	100.0000	9,113		9,113	11	9,124

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Utilities

Activity - Storage Bldg

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Prosecuting Attorney	516	26.6667	441		441		441
Bd of Comm	224	11.5762	191		191		191
Circuit Court	243	12.5581	208		208		208
District Court	952	49.1990	813		813	2	815
SubTotal	1,935	100.0000	1,653		1,653	2	1,655
TOTAL	1,935	100.0000	1,653		1,653	2	1,655

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Utilities

Activity - Other Buildings

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Equip Aquisition	2,921	100.0000	2,972		2,972	3	2,975
SubTotal	2,921	100.0000	2,972		2,972	3	2,975
TOTAL	2,921	100.0000	2,972		2,972	3	2,975

Allocation Basis: Dollar amount of assigned utilities by department

Allocation Source: Paid invoices

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department Utilities

Receiving Department	Total	County Complex	Annex	Jail	Health	Historic CH	Storage Bldg
Administrative	2,990	2,990	0	0	0	0	0
Prosecuting Attorney	12,453	12,012	0	0	0	0	441
Treasurer	5,886	5,886	0	0	0	0	0
Computer Operations	1,154	1,154	0	0	0	0	0
Accounting	3,145	3,145	0	0	0	0	0
Building & Grounds	6,441	1,899	0	0	4,542	0	0
Bd of Comm	6,476	6,285	0	0	0	0	191
Circuit Court	36,118	35,910	0	0	0	0	208
District Court	28,122	27,307	0	0	0	0	815
Adult Probation	4,581	4,581	0	0	0	0	0
County Clerk	11,099	11,099	0	0	0	0	0
Equalization	3,648	3,648	0	0	0	0	0
Reg of Deeds	5,270	0	5,270	0	0	0	0
Drain Comm	3,423	3,423	0	0	0	0	0
Sheriff Admin	22,712	0	0	22,712	0	0	0
Jail	121,078	14,332	0	106,746	0	0	0
MSU Extension	5,302	0	0	0	5,302	0	0
Friend of Court	16,667	16,667	0	0	0	0	0
Health Dept	27,521	0	0	0	27,521	0	0
Pers. Care-Aide	3,248	0	3,248	0	0	0	0
Community Grants	2,034	2,034	0	0	0	0	0
Child Care	1,383	1,383	0	0	0	0	0
Soldiers Relief	2,455	0	2,455	0	0	0	0
Equip Aquisition	2,975	0	0	0	0	0	0
All Others	12,275	1,651	1,201	0	299	9,124	0
Direct Billed	0	0	0	0	0	0	0
Total	348,456	155,406	12,174	129,458	37,664	9,124	1,655

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department Utilities

Receiving Department	Other Buildings
Administrative	0
Prosecuting Attorney	0
Treasurer	0
Computer Operations	0
Accounting	0
Building & Grounds	0
Bd of Comm	0
Circuit Court	0
District Court	0
Adult Probation	0
County Clerk	0
Equalization	0
Reg of Deeds	0
Drain Comm	0
Sheriff Admin	0
Jail	0
MSU Extension	0
Friend of Court	0
Health Dept	0
Pers. Care-Aide	0
Community Grants	0
Child Care	0
Soldiers Relief	0
Equip Aquisition	2,975
All Others	0
Direct Billed	0
Total	2,975

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

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

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

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

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

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

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

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

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .2 - Costs To Be Allocated
For Department Building & Grounds

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	750,842			750,842
Cost Allocation	(43,020)			
Total Deductions:	(43,020)			(43,020)
Building Depreciation	13,029	12	13,041	
Administrative	3,056	369	3,425	
Professional Services	5,350	282	5,632	
Prosecuting Attorney	671	52	723	
Treasurer	1,568	202	1,770	
Computer Operations	3,332	286	3,618	
Accounting	14,393	910	15,303	
Utilities	6,433	8	6,441	
Building & Grounds		23,697	23,697	
Insurance		1,667	1,667	
Total Allocated Additions:	47,832	27,485	75,317	75,317
Expendable Equip	149,225			
Equipment Depr	11,602			
Misc Reimb	(744)			
Total Departmental Cost Adjustments:	160,083			160,083
Total To Be Allocated:	915,737	27,485		943,222

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .3 - Costs Allocated By Activity
For Department Building & Grounds

	Total	General & Admin	County Complex	Annex	Jail
Wages & Benefits					
SALARIES & WAGES	226,658	0	81,687	9,066	37,716
FRINGE BENEFITS	89,731	0	32,340	3,589	14,931
Other Expense & Cost					
Office Supplies	347	0	125	14	58
Janitorial Supplies	7,733	0	2,787	309	1,287
Repair & Maint	57,915	0	8,989	1,712	35,481
Operating Expenses	12,449	0	4,484	498	2,072
Contract Services	285	0	0	0	0
Building Maint	192,558	0	100,764	29,374	14,073
Building Maint Misc	24,520	0	8,838	981	4,080
Bldg Maint MICOA	49,781	0	0	0	0
Rubbish Removal	18,287	0	6,590	731	3,043
Disposal Service	10,684	0	6,293	0	2,905
*Cost Allocation	43,020	43,020	0	0	0
Vehicle	5,724	0	2,064	229	952
Tech License	731	0	262	29	122
Phone System	7,099	0	0	0	0
Misc Equip	3,320	0	1,197	133	552
Departmental Totals					
Total Expenditures	750,842	43,020	256,420	46,665	117,272
Deductions					
Total Deductions	(43,020)	(43,020)	0	0	0
Cost Adjustments					
Expendable Equip	149,225	321	51,780	11,769	0
Equipment Depr	11,602	664	797	0	0
Misc Reimb	(744)	(744)	0	0	0
Functional Cost					
Functional Cost	867,905	241	308,997	58,434	117,272

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .3 - Costs Allocated By Activity
For Department Building & Grounds

	Total	General & Admin	County Complex	Annex	Jail
Allocation Step 1					
Inbound- All Others	47,832	0	17,241	1,915	7,958
Reallocate Admin Costs		(241)	87	10	40
1st Allocation	915,737	0	326,325	60,359	125,270
Allocation Step 2					
Inbound- All Others	27,485	0	9,906	1,100	4,573
2nd Allocation	27,485	0	9,906	1,100	4,573
Total For 0100 Building & Grounds					
Total Allocated	943,222	0	336,231	61,459	129,843

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .3 - Costs Allocated By Activity
For Department Building & Grounds

	Health Building	Garage	Storage Bldg	Animal Shelter	Social Services
Wages & Benefits					
SALARIES & WAGES	29,307	3,264	2,675	1,632	17,657
FRINGE BENEFITS	11,602	1,292	1,059	646	6,990
Other Expense & Cost					
Office Supplies	45	5	4	2	27
Janitorial Supplies	1,000	111	91	56	602
Repair & Maint	5,235	256	1,172	300	3,641
Operating Expenses	1,610	179	147	90	970
Contract Services	0	285	0	0	0
Building Maint	6,228	0	0	1,069	32,425
Building Maint Misc	3,170	353	289	177	1,910
Bldg Maint MICOA	49,781	0	0	0	0
Rubbish Removal	2,365	263	216	132	1,425
Disposal Service	0	0	0	125	1,361
*Cost Allocation	0	0	0	0	0
Vehicle	740	82	68	41	446
Tech License	95	11	9	5	57
Phone System	0	0	0	0	0
Misc Equip	429	48	39	24	259
Departmental Totals					
Total Expenditures	111,607	6,149	5,769	4,299	67,770
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
Expendable Equip	43,353	0	0	0	0
Equipment Depr	0	0	0	0	0
Misc Reimb	0	0	0	0	0
Functional Cost	154,960	6,149	5,769	4,299	67,770

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .3 - Costs Allocated By Activity
For Department Building & Grounds

	Health Building	Garage	Storage Bldg	Animal Shelter	Social Services
Allocation Step 1					
Inbound- All Others	6,183	689	562	342	3,728
Reallocate Admin Costs	31	3	3	2	19
1st Allocation	161,174	6,841	6,334	4,643	71,517
Allocation Step 2					
Inbound- All Others	3,553	396	323	197	2,142
2nd Allocation	3,553	396	323	197	2,142
Total For 0100 Building & Grounds					
Total Allocated	164,727	7,237	6,657	4,840	73,659

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .3 - Costs Allocated By Activity
For Department Building & Grounds

	Central Disp	Mental Health	Historic CH	Other Bldgs	Phone/Network
Wages & Benefits					
SALARIES & WAGES	6,618	34,021	0	3,015	0
FRINGE BENEFITS	2,620	13,469	0	1,193	0
Other Expense & Cost					
Office Supplies	10	52	0	5	0
Janitorial Supplies	226	1,161	0	103	0
Repair & Maint	0	0	576	553	0
Operating Expenses	364	1,869	0	166	0
Contract Services	0	0	0	0	0
Building Maint	240	0	4,785	0	3,600
Building Maint Misc	716	3,680	0	326	0
Bldg Maint MICOA	0	0	0	0	0
Rubbish Removal	534	2,745	0	243	0
Disposal Service	0	0	0	0	0
*Cost Allocation	0	0	0	0	0
Vehicle	167	859	0	76	0
Tech License	21	110	0	10	0
Phone System	0	0	0	0	7,099
Misc Equip	97	498	0	44	0
Departmental Totals					
Total Expenditures	11,613	58,464	5,361	5,734	10,699
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
Expendable Equip	0	0	767	0	13,926
Equipment Depr	0	0	0	0	10,141
Misc Reimb	0	0	0	0	0
Functional Cost	11,613	58,464	6,128	5,734	34,766

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .3 - Costs Allocated By Activity
For Department Building & Grounds

	Central Disp	Mental Health	Historic CH	Other Bldgs	Phone/Network
Allocation Step 1					
Inbound- All Others	1,396	7,180	0	638	0
Reallocate Admin Costs	7	36	0	3	0
1st Allocation	13,016	65,680	6,128	6,375	34,766
Allocation Step 2					
Inbound- All Others	802	4,126	0	367	0
2nd Allocation	802	4,126	0	367	0
Total For 0100 Building & Grounds					
Total Allocated	13,818	69,806	6,128	6,742	34,766

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .3 - Costs Allocated By Activity
For Department Building & Grounds

Direct Services	
Wages & Benefits	
SALARIES & WAGES	0
FRINGE BENEFITS	0
Other Expense & Cost	
Office Supplies	0
Janitorial Supplies	0
Repair & Maint	0
Operating Expenses	0
Contract Services	0
Building Maint	0
Building Maint Misc	0
Bldg Maint MICOA	0
Rubbish Removal	0
Disposal Service	0
*Cost Allocation	0
Vehicle	0
Tech License	0
Phone System	0
Misc Equip	0
Departmental Totals	
Total Expenditures	0
Deductions	
Total Deductions	0
Cost Adjustments	
Expendable Equip	27,309
Equipment Depr	0
Misc Reimb	0
Functional Cost	27,309

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .3 - Costs Allocated By Activity
For Department Building & Grounds

	Direct Services
Allocation Step 1	
Inbound- All Others	0
Reallocate Admin Costs	0
1st Allocation	27,309
Allocation Step 2	
Inbound- All Others	0
2nd Allocation	0
Total For 0100 Building & Grounds	
Total Allocated	27,309

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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	6,286		6,286		6,286
Prosecuting Attorney	4,435	7.7386	25,253		25,253		25,253
Treasurer	2,173	3.7917	12,373		12,373		12,373
Computer Operations	426	0.7433	2,426		2,426		2,426
Accounting	1,161	2.0258	6,611		6,611		6,611
Building & Grounds	700	1.2214	3,986		3,986		3,986
Bd of Comm	2,317	4.0429	13,193		13,193	485	13,678
Circuit Court	13,240	23.1025	75,388		75,388	2,771	78,159
District Court	10,068	17.5676	57,328		57,328	2,108	59,436
Adult Probation	1,689	2.9471	9,617		9,617	354	9,971
County Clerk	4,092	7.1401	23,300		23,300	857	24,157
Equalization	1,345	2.3469	7,658		7,658	282	7,940
Drain Comm	1,262	2.2021	7,186		7,186	264	7,450
Jail	5,284	9.2200	30,087		30,087	1,106	31,193
Friend of Court	6,145	10.7224	34,990		34,990	1,287	36,277
Community Grants	750	1.3087	4,271		4,271	157	4,428
Child Care	510	0.8899	2,904		2,904	107	3,011
All Others	609	1.0626	3,468		3,468	128	3,596
SubTotal	57,310	100.0000	326,325		326,325	9,906	336,231
TOTAL	57,310	100.0000	326,325		326,325	9,906	336,231

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Building & Grounds

Activity - Annex

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Reg of Deeds	2,532	43.2969	26,134		26,134	476	26,610
Pers. Care-Aide	1,560	26.6758	16,101		16,101	293	16,394
Soldiers Relief	1,179	20.1607	12,169		12,169	222	12,391
All Others	577	9.8666	5,955		5,955	109	6,064
SubTotal	5,848	100.0000	60,359		60,359	1,100	61,459
TOTAL	5,848	100.0000	60,359		60,359	1,100	61,459

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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	21,977		21,977	802	22,779
Jail	32,900	82.4561	103,293		103,293	3,771	107,064
SubTotal	39,900	100.0000	125,270		125,270	4,573	129,843
TOTAL	39,900	100.0000	125,270		125,270	4,573	129,843

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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	19,437		19,437		19,437
MSU Extension	3,404	14.0778	22,690		22,690	569	23,259
Health Dept	17,668	73.0686	117,767		117,767	2,952	120,719
All Others	192	0.7940	1,280		1,280	32	1,312
SubTotal	24,180	100.0000	161,174		161,174	3,553	164,727
TOTAL	24,180	100.0000	161,174		161,174	3,553	164,727

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Building & Grounds

Activity - Garage

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Equip Aquisition	3,456	100.0000	6,841		6,841	396	7,237
SubTotal	3,456	100.0000	6,841		6,841	396	7,237
TOTAL	3,456	100.0000	6,841		6,841	396	7,237

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Building & Grounds

Activity - Storage Bldg

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Prosecuting Attorney	516	26.6667	1,689		1,689		1,689
Bd of Comm	224	11.5762	733		733	51	784
Circuit Court	243	12.5581	795		795	55	850
District Court	952	49.1990	3,117		3,117	217	3,334
SubTotal	1,935	100.0000	6,334		6,334	323	6,657
TOTAL	1,935	100.0000	6,334		6,334	323	6,657

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Building & Grounds

Activity - Animal Shelter

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Animal Control	1,715	100.0000	4,643		4,643	197	4,840
SubTotal	1,715	100.0000	4,643		4,643	197	4,840
TOTAL	1,715	100.0000	4,643		4,643	197	4,840

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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	71,517		71,517	2,142	73,659
SubTotal	100	100.0000	71,517		71,517	2,142	73,659
TOTAL	100	100.0000	71,517		71,517	2,142	73,659

Allocation Basis: Direct allocation to FIA

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Building & Grounds

Activity - Central Disp

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
911 Fund	7,000	100.0000	13,016		13,016	802	13,818
SubTotal	7,000	100.0000	13,016		13,016	802	13,818
TOTAL	7,000	100.0000	13,016		13,016	802	13,818

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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	34,852	96.8111	63,586		63,586	3,994	67,580
All Others	1,148	3.1889	2,094	-17,931	-15,837	132	-15,705
SubTotal	36,000	100.0000	65,680	-17,931	47,749	4,126	51,875
Direct Billed				17,931	17,931		17,931
TOTAL	36,000	100.0000	65,680		65,680	4,126	69,806

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Building & Grounds

Activity - Historic CH

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
All Others	6,690	100.0000	6,128		6,128		6,128
SubTotal	6,690	100.0000	6,128		6,128		6,128
TOTAL	6,690	100.0000	6,128		6,128		6,128

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Building & Grounds

Activity - Other Bldgs

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
All Others	3,200	100.0000	6,375		6,375	367	6,742
SubTotal	3,200	100.0000	6,375		6,375	367	6,742
TOTAL	3,200	100.0000	6,375		6,375	367	6,742

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Building & Grounds

Activity - Phone/Network

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Administrative	9	1.7717	616		616		616
Prosecuting Attorney	19	3.7402	1,300		1,300		1,300
Treasurer	5	0.9843	342		342		342
Computer Operations	1	0.1969	68		68		68
Accounting	5	0.9843	342		342		342
Building & Grounds	4	0.7874	274		274		274
Bd of Comm	8	1.5748	547		547		547
Circuit Court	33	6.4961	2,258		2,258		2,258
District Court	29	5.7087	1,985		1,985		1,985
Adult Probation	13	2.5591	890		890		890
County Clerk	8	1.5748	547		547		547
Equalization	4	0.7874	274		274		274
Reg of Deeds	11	2.1654	753		753		753
Drain Comm	7	1.3780	479		479		479
Sheriff Admin	38	7.4803	2,601		2,601		2,601
Jail	36	7.0866	2,464		2,464		2,464
MSU Extension	17	3.3465	1,163		1,163		1,163
Friend of Court	30	5.9055	2,053		2,053		2,053
Health Dept	77	15.1575	5,270		5,270		5,270
Mental Health	113	22.2434	7,735		7,735		7,735
Pers. Care-Aide	3	0.5906	205		205		205
Animal Control	4	0.7874	274		274		274
Emerg Management	1	0.1969	68		68		68
Community Grants	3	0.5906	205		205		205
Police Services	18	3.5433	1,232		1,232		1,232
Law Enforc Grant	2	0.3937	137		137		137
Comm Development	2	0.3937	137		137		137
Child Care	2	0.3937	137		137		137
Soldiers Relief	5	0.9843	342		342		342
Foreclosure	1	0.1969	68		68		68

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Building & Grounds

Activity - Phone/Network

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
SubTotal	508	100.0000	34,766		34,766		34,766
TOTAL	508	100.0000	34,766		34,766		34,766

Allocation Basis: Number of lines by department

Allocation Source: Phone directory

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Building & Grounds

Activity - Direct Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Computer Operations	19,281.65	70.6046	19,281		19,281		19,281
Bd of Comm	390.35	1.4294	390		390		390
Circuit Court	482.17	1.7656	482		482		482
County Clerk	213.06	0.7802	213		213		213
Sheriff Admin	1,072.98	3.9290	1,073		1,073		1,073
Jail	3,714.65	13.6022	3,715		3,715		3,715
Parks & Rec	832.62	3.0489	833		833		833
911 Fund	971.80	3.5585	972		972		972
Mental Health	350.00	1.2816	350		350		350
SubTotal	27,309.28	100.0000	27,309		27,309		27,309
TOTAL	27,309.28	100.0000	27,309		27,309		27,309

Allocation Basis: Dollar amount of specific services by department

Allocation Source: Paid invoices

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department Building & Grounds

Receiving Department	Total	County Complex	Annex	Jail	Health Building	Garage	Storage Bldg
Administrative	6,902	6,286	0	0	0	0	0
Prosecuting Attorney	28,242	25,253	0	0	0	0	1,689
Treasurer	12,715	12,373	0	0	0	0	0
Computer Operations	21,775	2,426	0	0	0	0	0
Accounting	6,953	6,611	0	0	0	0	0
Building & Grounds	23,697	3,986	0	0	19,437	0	0
Bd of Comm	15,399	13,678	0	0	0	0	784
Circuit Court	81,749	78,159	0	0	0	0	850
District Court	64,755	59,436	0	0	0	0	3,334
Adult Probation	10,861	9,971	0	0	0	0	0
County Clerk	24,917	24,157	0	0	0	0	0
Equalization	8,214	7,940	0	0	0	0	0
Reg of Deeds	27,363	0	26,610	0	0	0	0
Drain Comm	7,929	7,450	0	0	0	0	0
Sheriff Admin	26,453	0	0	22,779	0	0	0
Jail	144,436	31,193	0	107,064	0	0	0
MSU Extension	24,422	0	0	0	23,259	0	0
Parks & Rec	833	0	0	0	0	0	0
911 Fund	14,790	0	0	0	0	0	0
Friend of Court	38,330	36,277	0	0	0	0	0
Health Dept	125,989	0	0	0	120,719	0	0
Mental Health	75,665	0	0	0	0	0	0
Pers. Care-Aide	16,599	0	16,394	0	0	0	0
Animal Control	5,114	0	0	0	0	0	0
Emerg Management	68	0	0	0	0	0	0
Community Grants	4,633	4,428	0	0	0	0	0
Police Services	1,232	0	0	0	0	0	0
Law Enforc Grant	137	0	0	0	0	0	0
Comm Development	137	0	0	0	0	0	0
Child Care	3,148	3,011	0	0	0	0	0
Soldiers Relief	12,733	0	12,391	0	0	0	0
Foreclosure	68	0	0	0	0	0	0
Equip Aquisition	7,237	0	0	0	0	7,237	0



Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department Building & Grounds

Receiving Department	Total	County Complex	Annex	Jail	Health Building	Garage	Storage Bldg
FIA Space Costs	73,659	0	0	0	0	0	0
All Others	8,137	3,596	6,064	0	1,312	0	0
Direct Billed	17,931	0	0	0	0	0	0
Total	943,222	336,231	61,459	129,843	164,727	7,237	6,657

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department Building & Grounds

Receiving Department	Animal Shelter	Social Services	Central Disp	Mental Health	Historic CH	Other Bldgs	Phone/Network
Administrative	0	0	0	0	0	0	616
Prosecuting Attorney	0	0	0	0	0	0	1,300
Treasurer	0	0	0	0	0	0	342
Computer Operations	0	0	0	0	0	0	68
Accounting	0	0	0	0	0	0	342
Building & Grounds	0	0	0	0	0	0	274
Bd of Comm	0	0	0	0	0	0	547
Circuit Court	0	0	0	0	0	0	2,258
District Court	0	0	0	0	0	0	1,985
Adult Probation	0	0	0	0	0	0	890
County Clerk	0	0	0	0	0	0	547
Equalization	0	0	0	0	0	0	274
Reg of Deeds	0	0	0	0	0	0	753
Drain Comm	0	0	0	0	0	0	479
Sheriff Admin	0	0	0	0	0	0	2,601
Jail	0	0	0	0	0	0	2,464
MSU Extension	0	0	0	0	0	0	1,163
Parks & Rec	0	0	0	0	0	0	0
911 Fund	0	0	13,818	0	0	0	0
Friend of Court	0	0	0	0	0	0	2,053
Health Dept	0	0	0	0	0	0	5,270
Mental Health	0	0	0	67,580	0	0	7,735
Pers. Care-Aide	0	0	0	0	0	0	205
Animal Control	4,840	0	0	0	0	0	274
Emerg Management	0	0	0	0	0	0	68
Community Grants	0	0	0	0	0	0	205
Police Services	0	0	0	0	0	0	1,232
Law Enforc Grant	0	0	0	0	0	0	137
Comm Development	0	0	0	0	0	0	137
Child Care	0	0	0	0	0	0	137
Soldiers Relief	0	0	0	0	0	0	342
Foreclosure	0	0	0	0	0	0	68
Equip Aquisition	0	0	0	0	0	0	0



Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department Building & Grounds

Receiving Department	Animal Shelter	Social Services	Central Disp	Mental Health	Historic CH	Other Bldgs	Phone/Network
FIA Space Costs	0	73,659	0	0	0	0	0
All Others	0	0	0	(15,705)	6,128	6,742	0
Direct Billed	0	0	0	17,931	0	0	0
Total	4,840	73,659	13,818	69,806	6,128	6,742	34,766

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department Building & Grounds

Receiving Department	Direct Services
Administrative	0
Prosecuting Attorney	0
Treasurer	0
Computer Operations	19,281
Accounting	0
Building & Grounds	0
Bd of Comm	390
Circuit Court	482
District Court	0
Adult Probation	0
County Clerk	213
Equalization	0
Reg of Deeds	0
Drain Comm	0
Sheriff Admin	1,073
Jail	3,715
MSU Extension	0
Parks & Rec	833
911 Fund	972
Friend of Court	0
Health Dept	0
Mental Health	350
Pers. Care-Aide	0
Animal Control	0
Emerg Management	0
Community Grants	0
Police Services	0
Law Enforc Grant	0
Comm Development	0
Child Care	0
Soldiers Relief	0
Foreclosure	0
Equip Aquisition	0



Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department Building & Grounds

Receiving Department	Direct Services
FIA Space Costs	0
All Others	0
Direct Billed	0
Total	<u>27,309</u>

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

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

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

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

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

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

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

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

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
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .2 - Costs To Be Allocated
For Department Insurance

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	169,163			169,163
Cost Allocation	(4,422)			
Total Deductions:	(4,422)			(4,422)
Professional Services	2,298	123	2,421	
Treasurer	13	2	15	
Accounting	2,205	162	2,367	
Total Allocated Additions:	4,516	287	4,803	4,803
Total To Be Allocated:	169,257	287		169,544

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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	58,976	0	0	0	0
Auto Liability	50,846	0	0	50,846	0
Other Liability	286,008	0	89,056	0	185,960
Reserve Adj/Retent	(232,602)	0	(52,333)	(29,878)	(109,275)
Misc Coverage	1,513	0	0	0	0
*Cost Allocation	4,422	4,422	0	0	0
Departmental Totals					
Total Expenditures	169,163	4,422	36,723	20,968	76,685
Deductions					
Total Deductions	(4,422)	(4,422)	0	0	0
Functional Cost	164,741	0	36,723	20,968	76,685
Allocation Step 1					
Inbound- All Others	4,516	0	1,007	575	2,101
1st Allocation	169,257	0	37,730	21,543	78,786
Allocation Step 2					
Inbound- All Others	287	0	64	37	132
2nd Allocation	287	0	64	37	132
Total For 0110 Insurance					
Total Allocated	169,544	0	37,794	21,580	78,918

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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	20,784	1,605	11,384	6,350
Auto Liability	0	0	0	0	0
Other Liability	10,992	0	0	0	0
Reserve Adj/Retent	(6,460)	(12,215)	(943)	(6,689)	(3,731)
Misc Coverage	0	1,513	0	0	0
*Cost Allocation	0	0	0	0	0
Departmental Totals					
Total Expenditures	4,532	10,082	662	4,695	2,619
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	4,532	10,082	662	4,695	2,619
Allocation Step 1					
Inbound- All Others	124	276	18	129	72
1st Allocation	4,656	10,358	680	4,824	2,691
Allocation Step 2					
Inbound- All Others	8	18	1	8	5
2nd Allocation	8	18	1	8	5
Total For 0110 Insurance					
Total Allocated	4,664	10,376	681	4,832	2,696

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .3 - Costs Allocated By Activity
For Department Insurance

	Prop Storage Bd	Prop Hist. CH	Prop Misc Bldgs
Wages & Benefits			
SALARIES & WAGES	0	0	0
FRINGE BENEFITS	0	0	0
Other Expense & Cost			
Property	596	2,185	16,072
Auto Liability	0	0	0
Other Liability	0	0	0
Reserve Adj/Retent	(350)	(1,284)	(9,444)
Misc Coverage	0	0	0
*Cost Allocation	0	0	0
Departmental Totals			
Total Expenditures	246	901	6,628
Deductions			
Total Deductions	0	0	0
Functional Cost	246	901	6,628
Allocation Step 1			
Inbound- All Others	7	25	182
1st Allocation	253	926	6,810
Allocation Step 2			
Inbound- All Others	0	2	12
2nd Allocation	0	2	12
Total For 0110 Insurance			
Total Allocated	253	928	6,822

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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	157,676	0.9453	357		357		357
Prosecuting Attorney	774,151	4.6413	1,751		1,751		1,751
Treasurer	219,385	1.3153	496		496		496
Computer Operations	32,457	0.1946	73		73		73
Accounting	206,474	1.2379	467		467		467
Building & Grounds	226,658	1.3589	513		513		513
Bd of Comm	137,772	0.8260	312		312	1	313
Circuit Court	893,951	5.3596	2,022		2,022	4	2,026
District Court	882,808	5.2928	1,997		1,997	4	2,001
Elections	508	0.0030	1		1		1
County Clerk	316,717	1.8988	716		716	1	717
Equalization	42,397	0.2542	96		96		96
Reg of Deeds	164,211	0.9845	371		371	1	372
Drain Comm	129,029	0.7736	292		292	1	293
Sheriff Admin	1,641,487	9.8413	3,713		3,713	7	3,720
Jail	1,524,114	9.1376	3,448		3,448	6	3,454
Medical Examiner	11,690	0.0701	26		26		26
MSU Extension	73,625	0.4414	167		167		167
Road Comm	24,830	0.1489	56		56		56
Parks & Rec	53,419	0.3203	121		121		121
Polly Ann Trail	169	0.0010					
911 Fund	883,867	5.2991	1,999		1,999	4	2,003
Friend of Court	799,877	4.7956	1,809		1,809	3	1,812
Health Dept	1,631,097	9.7790	3,690		3,690	7	3,697
Mental Health	3,549,308	21.2795	8,030		8,030	16	8,046
Pers. Care-Aide	499,056	2.9920	1,129		1,129	2	1,131
Animal Control	143,179	0.8584	324		324	1	325
M.H. Court	10,946	0.0656	25		25		25
County Surveyor	8,093	0.0485	18		18		18
Concealed Pistol	4,709	0.0282	11		11		11

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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
ROD Automation	9,408	0.0564	21		21		21
Emerg Management	49,162	0.2947	111		111		111
Community Grants	100,005	0.5996	226		226		226
Police Services	846,568	5.0755	1,915		1,915	4	1,919
Law Enforc Prog	19,801	0.1187	45		45		45
Law Enforc Grant	113,468	0.6803	257		257		257
Child Care	140,383	0.8416	318		318	1	319
Soldiers Relief	151,141	0.9061	342		342	1	343
Soil & Sed	77,060	0.4620	174		174		174
Family Cont Cord	10,224	0.0613	23		23		23
Comm Collaborat	4,633	0.0278	10		10		10
Foreclosure	48,375	0.2900	109		109		109
Drain Equipment	65,671	0.3937	149		149		149
SubTotal	16,679,559	100.0000	37,730		37,730	64	37,794
TOTAL	16,679,559	100.0000	37,730		37,730	64	37,794

Allocation Basis: Dollar amount of assigned wages by department

Allocation Source: General ledger

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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	565.74	1.1127	240		240		240
Building & Grounds	1,656.62	3.2581	702		702		702
Circuit Court	2,262.95	4.4506	959		959	2	961
Drain Comm	1,242.46	2.4436	526		526	1	527
Sheriff Admin	21,237.15	41.7675	8,998		8,998	16	9,014
MSU Extension	565.74	1.1127	240		240		240
Parks & Rec	414.15	0.8145	175		175		175
Friend of Court	1,697.21	3.3379	719		719	1	720
Mental Health	13,889.98	27.3177	5,885		5,885	11	5,896
Pers. Care-Aide	2,111.37	4.1525	895		895	2	897
Animal Control	828.31	1.6291	351		351	1	352
Equip Aquisition	4,374.32	8.6031	1,853		1,853	3	1,856
SubTotal	50,846.00	100.0000	21,543		21,543	37	21,580
TOTAL	50,846.00	100.0000	21,543		21,543	37	21,580

Allocation Basis: Dollar amount of insurance premiums by department

Allocation Source: Vehicle insurance summary

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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	1,641,487	39.5973	31,197		31,197	51	31,248
Jail	1,524,114	36.7661	28,967		28,967	49	29,016
Police Services	846,568	20.4217	16,089		16,089	27	16,116
Law Enforc Prog	19,801	0.4777	376		376	1	377
Law Enforc Grant	113,468	2.7372	2,157		2,157	4	2,161
SubTotal	4,145,438	100.0000	78,786		78,786	132	78,918
TOTAL	4,145,438	100.0000	78,786		78,786	132	78,918

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

Allocation Source: Trial balance

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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	3,660	80.7590	3,760		3,760	6	3,766
Mental Health	872	19.2410	896		896	2	898
SubTotal	4,532	100.0000	4,656		4,656	8	4,664
TOTAL	4,532	100.0000	4,656		4,656	8	4,664

Allocation Basis: Dollar amount of insurance premiums by department

Allocation Source: Paid invoice

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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	200		200		200
Prosecuting Attorney	4,435	7.7386	802		802		802
Treasurer	2,173	3.7917	393		393		393
Computer Operations	426	0.7433	77		77		77
Accounting	1,161	2.0258	210		210		210
Building & Grounds	700	1.2214	127		127		127
Bd of Comm	2,317	4.0429	419		419	1	420
Circuit Court	13,240	23.1025	2,390		2,390	5	2,395
District Court	10,068	17.5676	1,820		1,820	4	1,824
Adult Probation	1,689	2.9471	305		305	1	306
County Clerk	4,092	7.1401	740		740	2	742
Equalization	1,345	2.3469	243		243	1	244
Drain Comm	1,262	2.2021	228		228		228
Jail	5,284	9.2200	955		955	2	957
Friend of Court	6,145	10.7224	1,111		1,111	2	1,113
Community Grants	750	1.3087	136		136		136
Child Care	510	0.8899	92		92		92
All Others	609	1.0626	110		110		110
SubTotal	57,310	100.0000	10,358		10,358	18	10,376
TOTAL	57,310	100.0000	10,358		10,358	18	10,376

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Insurance

Activity - Prop Annex

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Reg of Deeds	2,532	43.2969	295		295	1	296
Pers. Care-Aide	1,560	26.6758	181		181		181
Soldiers Relief	1,179	20.1607	137		137		137
All Others	577	9.8666	67		67		67
SubTotal	5,848	100.0000	680		680	1	681
TOTAL	5,848	100.0000	680		680	1	681

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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	846		846	1	847
Jail	32,900	82.4561	3,978		3,978	7	3,985
SubTotal	39,900	100.0000	4,824		4,824	8	4,832
TOTAL	39,900	100.0000	4,824		4,824	8	4,832

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
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	325		325		325
MSU Extension	3,404	14.0778	379		379	1	380
Health Dept	17,668	73.0686	1,966		1,966	4	1,970
All Others	192	0.7940	21		21		21
SubTotal	24,180	100.0000	2,691		2,691	5	2,696
TOTAL	24,180	100.0000	2,691		2,691	5	2,696

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Insurance

Activity - Prop Storage Bd

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Animal Control	1,715	100.0000	253		253		253
SubTotal	1,715	100.0000	253		253		253
TOTAL	1,715	100.0000	253		253		253

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Insurance

Activity - Prop Hist. CH

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
All Others	3,200	100.0000	926		926	2	928
SubTotal	3,200	100.0000	926		926	2	928
TOTAL	3,200	100.0000	926		926	2	928

Allocation Basis: Assigned square footage by department

Allocation Source: Building & Grounds department

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .4 - Detail Activity Allocations
For Department Insurance

Activity - Prop Misc Bldgs

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Parks & Rec	973,294	6.7953	463		463	1	464
911 Fund	1,888,120	13.1824	898		898	2	900
Mental Health	6,676,758	46.6157	3,174		3,174	5	3,179
Animal Control	275,468	1.9233	131		131		131
Equip Aquisition	598,045	4.1754	284		284	1	285
FIA Space Costs	3,501,420	24.4461	1,665		1,665	3	1,668
All Others	409,895	2.8618	195		195		195
SubTotal	14,323,000	100.0000	6,810		6,810	12	6,822
TOTAL	14,323,000	100.0000	6,810		6,810	12	6,822

Allocation Basis: Dollar amount of insured value by department

Allocation Source: Property insurance summary

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department Insurance

Receiving Department	Total	General Liab	Vehicle Ins	Sheriff	Health/CMH	Prop Co Complex	Prop Annex
Administrative	557	357	0	0	0	200	0
Prosecuting Attorney	2,793	1,751	240	0	0	802	0
Treasurer	889	496	0	0	0	393	0
Computer Operations	150	73	0	0	0	77	0
Accounting	677	467	0	0	0	210	0
Building & Grounds	1,667	513	702	0	0	127	0
Bd of Comm	733	313	0	0	0	420	0
Circuit Court	5,382	2,026	961	0	0	2,395	0
District Court	3,825	2,001	0	0	0	1,824	0
Adult Probation	306	0	0	0	0	306	0
Elections	1	1	0	0	0	0	0
County Clerk	1,459	717	0	0	0	742	0
Equalization	340	96	0	0	0	244	0
Reg of Deeds	668	372	0	0	0	0	296
Drain Comm	1,048	293	527	0	0	228	0
Sheriff Admin	44,829	3,720	9,014	31,248	0	0	0
Jail	37,412	3,454	0	29,016	0	957	0
Medical Examiner	26	26	0	0	0	0	0
MSU Extension	787	167	240	0	0	0	0
Road Comm	56	56	0	0	0	0	0
Parks & Rec	760	121	175	0	0	0	0
911 Fund	2,903	2,003	0	0	0	0	0
Friend of Court	3,645	1,812	720	0	0	1,113	0
Health Dept	9,433	3,697	0	0	3,766	0	0
Mental Health	18,019	8,046	5,896	0	898	0	0
Pers. Care-Aide	2,209	1,131	897	0	0	0	181
Animal Control	1,061	325	352	0	0	0	0
M.H. Court	25	25	0	0	0	0	0
County Surveyor	18	18	0	0	0	0	0
Concealed Pistol	11	11	0	0	0	0	0
ROD Automation	21	21	0	0	0	0	0
Emerg Management	111	111	0	0	0	0	0
Community Grants	362	226	0	0	0	136	0



Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department Insurance

Receiving Department	Total	General Liab	Vehicle Ins	Sheriff	Health/CMH	Prop Co Complex	Prop Annex
Police Services	18,035	1,919	0	16,116	0	0	0
Law Enforc Prog	422	45	0	377	0	0	0
Law Enforc Grant	2,418	257	0	2,161	0	0	0
Child Care	411	319	0	0	0	92	0
Soldiers Relief	480	343	0	0	0	0	137
Soil & Sed	174	174	0	0	0	0	0
Family Cont Cord	23	23	0	0	0	0	0
Comm Collaborat	10	10	0	0	0	0	0
Foreclosure	109	109	0	0	0	0	0
Drain Equipment	149	149	0	0	0	0	0
Equip Aquisition	2,141	0	1,856	0	0	0	0
FIA Space Costs	1,668	0	0	0	0	0	0
All Others	1,321	0	0	0	0	110	67
Direct Billed	0	0	0	0	0	0	0
Total	169,544	37,794	21,580	78,918	4,664	10,376	681

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department Insurance

Receiving Department	Prop Jail	Prop Health Bld	Prop Storage Bd	Prop Hist. CH	Prop Misc Bldgs
Administrative	0	0	0	0	0
Prosecuting Attorney	0	0	0	0	0
Treasurer	0	0	0	0	0
Computer Operations	0	0	0	0	0
Accounting	0	0	0	0	0
Building & Grounds	0	325	0	0	0
Bd of Comm	0	0	0	0	0
Circuit Court	0	0	0	0	0
District Court	0	0	0	0	0
Adult Probation	0	0	0	0	0
Elections	0	0	0	0	0
County Clerk	0	0	0	0	0
Equalization	0	0	0	0	0
Reg of Deeds	0	0	0	0	0
Drain Comm	0	0	0	0	0
Sheriff Admin	847	0	0	0	0
Jail	3,985	0	0	0	0
Medical Examiner	0	0	0	0	0
MSU Extension	0	380	0	0	0
Road Comm	0	0	0	0	0
Parks & Rec	0	0	0	0	464
911 Fund	0	0	0	0	900
Friend of Court	0	0	0	0	0
Health Dept	0	1,970	0	0	0
Mental Health	0	0	0	0	3,179
Pers. Care-Aide	0	0	0	0	0
Animal Control	0	0	253	0	131
M.H. Court	0	0	0	0	0
County Surveyor	0	0	0	0	0
Concealed Pistol	0	0	0	0	0
ROD Automation	0	0	0	0	0
Emerg Management	0	0	0	0	0
Community Grants	0	0	0	0	0

Lapeer County, Michigan
Central Service Indirect Cost Allocation Plan
Based On The Year Ended December 31, 2015
Schedule .5 - Allocation Summary
For Department Insurance

Receiving Department	Prop Jail	Prop Health Bld	Prop Storage Bd	Prop Hist. CH	Prop Misc Bldgs
Police Services	0	0	0	0	0
Law Enforc Prog	0	0	0	0	0
Law Enforc Grant	0	0	0	0	0
Child Care	0	0	0	0	0
Soldiers Relief	0	0	0	0	0
Soil & Sed	0	0	0	0	0
Family Cont Cord	0	0	0	0	0
Comm Collaborat	0	0	0	0	0
Foreclosure	0	0	0	0	0
Drain Equipment	0	0	0	0	0
Equip Aquisition	0	0	0	0	285
FIA Space Costs	0	0	0	0	1,668
All Others	0	21	0	928	195
Direct Billed	0	0	0	0	0
Total	4,832	2,696	253	928	6,822

Supplemental Information

Lapeer County, Michigan
Internal Service Fund Summary
Based On The Fiscal Year Ended December 31, 2015

The following pages provide a description of the Internal Service Funds, balance sheet, income statement, and working capital reserve, which are also included in the fiscal 2015 annual financial statements.

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

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

- (1) The type of coverage and the extent of coverage and the rates and premiums would have been allowed had insurance (including reinsurance) been purchased to cover the risks. However, provision for known or reasonably estimated self-insured liabilities, which do not become payable for more than one year after the provision is made, shall not exceed the discounted present value of the liability. The rate used for discounting the liability must be determined by giving consideration to such factors as the governmental unit's settlement rate for those liabilities and its investment rate of return.
- (2) Earnings or investment income on reserves must be credited to those reserves.
- (3) Contributions to reserves must be based on sound actuarial principles using historical experience and reasonable assumptions. Reserve levels must be analyzed and updated at least biennially for each major risk being insured and take into account any reinsurance, coinsurance, etc. Reserve levels related to employee-related coverages will normally be limited to the value of claims submitted and adjudicated but not paid, submitted but not adjudicated, and incurred but not submitted. Reserve levels in excess of the amounts based on the above must be identified and justified in the cost allocation plan or indirect cost rate proposal.
- (4) Accounting records, actuarial studies, and cost allocations (or billings) must recognize any significant differences due to types of insured risk and losses generated by the various insured activities or agencies of the governmental unit. If individual departments or agencies of the governmental unit experience significantly different levels of claims for a particular risk, those differences are to be recognized by the use of separate allocations or other techniques resulting in an equitable allocation.
- (5) Whenever funds are transferred from a self-insurance reserve to other accounts (e.g., general fund), refunds shall be made to the Federal Government for its share of funds transferred, including earned or imputed interest from the date of transfer.

Lapeer County, Michigan
Internal Service Fund Summary
Based On The Fiscal Year Ended December 31, 2015

The following information is provided for information purposes. It will be necessary for the County to monitor the retained earnings for each type of coverage to insure that retained earnings are within acceptable limits. The retained earnings for each fund per the audit were adjusted to reflect capital contributions, operating transfers in, and operating transfers out that were either subsidies or withdrawals from each respective fund and were not based on provided services

Unemployment – the County has discontinued charging departments for Unemployment in 2015 and will re-evaluate the fund balance needed for 2016.

Workers Compensation – the County has discontinued charging departments for Workers Compensation in 2015 and will re-evaluate the fund balance needed for 2016.

INTERNAL SERVICE FUNDS

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

LAPEER COUNTY, MICHIGAN

COMBINING STATEMENT OF NET POSITION INTERNAL SERVICE FUNDS DECEMBER 31, 2015

	Health Insurance	Unemployment Insurance	Workers' Compensation	Centralized Purchasing
Assets:				
Current Assets:				
Cash and cash equivalents	\$ 1,069,248	\$ 46,387	\$ 330,347	\$ 6,009
Deposits with agent	3,075	-	16,000	-
Accounts receivable	31,898	-	-	-
Due from other funds	-	-	-	-
Total Current Assets	1,104,221	46,387	346,347	6,009
Property, Plant, and Equipment, Net	-	-	-	-
Total Assets	1,104,221	46,387	346,347	6,009
Liabilities:				
Current Liabilities:				
Accounts payable	-	5,122	1,242	-
Accrued claims	-	-	85,000	-
Total Current Liabilities	-	5,122	86,242	-
Long-Term Liabilities:				
Accrued claims	-	-	10,000	-
Total Liabilities	-	5,122	96,242	-
Net Position:				
Net investment in capital assets	-	-	-	-
Unrestricted	1,104,221	41,265	250,105	6,009
Total Net Position	\$ 1,104,221	\$ 41,265	\$ 250,105	\$ 6,009

CMH Equipment Acquisition & Replacement	Equipment Acquisition & Replacement	Retirement	Public Employee Health Care	Total
\$ 108,012	\$ 1,756,164	\$ 1,303,184	\$ 326,726	\$ 4,946,077
-	-	-	-	19,075
-	-	213	-	32,111
-	-	47,977	-	47,977
108,012	1,756,164	1,351,374	326,726	5,045,240
571,719	2,338,950	-	-	2,910,669
679,731	4,095,114	1,351,374	326,726	7,955,909
-	216,257	1,102,252	311,058	1,635,931
-	-	-	-	85,000
-	216,257	1,102,252	311,058	1,720,931
-	-	-	-	10,000
-	216,257	1,102,252	311,058	1,730,931
571,719	2,338,950	-	-	2,910,669
108,012	1,539,907	249,122	15,668	3,314,309
<u>\$ 679,731</u>	<u>\$ 3,878,857</u>	<u>\$ 249,122</u>	<u>\$ 15,668</u>	<u>\$ 6,224,978</u>

LAPEER COUNTY, MICHIGAN

COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION INTERNAL SERVICE FUNDS FOR THE YEAR ENDED DECEMBER 31, 2015

	<u>Health Insurance</u>	<u>Unemployment Insurance</u>	<u>Workers' Compensation</u>	<u>Centralized Purchasing</u>
Operating Revenues:				
Charges for services	\$ 4,107,152	\$ -	\$ -	\$ -
Operating Expenses:				
Administrative and general	19,482	151	416	-
Retirement and health care savings contributions	-	-	-	-
Insurance and claims	4,069,345	5,122	102,833	-
Depreciation	-	-	-	-
Total Operating Expenses	<u>4,088,827</u>	<u>5,273</u>	<u>103,249</u>	<u>-</u>
Operating Income (Loss)	18,325	(5,273)	(103,249)	-
Non-Operating Revenue:				
Gain on sale of assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Income (Loss) before Transfers	18,325	(5,273)	(103,249)	-
Transfers:				
Transfers In	-	-	-	-
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Transfers	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Change in Net Position	18,325	(5,273)	(103,249)	-
Net Position at beginning of year	<u>1,085,896</u>	<u>46,538</u>	<u>353,354</u>	<u>6,009</u>
Net Position at end of year	<u>\$ 1,104,221</u>	<u>\$ 41,265</u>	<u>\$ 250,105</u>	<u>\$ 6,009</u>

CMH Equipment Acquisition & Replacement	Equipment Acquisition & Replacement	Retirement	Public Employee Health Care	Total
<u>\$ 116,488</u>	<u>\$ 580,906</u>	<u>\$ 2,061,178</u>	<u>\$ 123,150</u>	<u>\$ 6,988,874</u>
309	518,245	325	125	539,053
-	-	2,382,979	452,146	2,835,125
-	-	-	-	4,177,300
95,409	426,594	-	-	522,003
<u>95,718</u>	<u>944,839</u>	<u>2,383,304</u>	<u>452,271</u>	<u>8,073,481</u>
20,770	(363,933)	(322,126)	(329,121)	(1,084,607)
<u>1,023</u>	<u>7,812</u>	<u>-</u>	<u>-</u>	<u>8,835</u>
21,793	(356,121)	(322,126)	(329,121)	(1,075,772)
-	37,000	331,558	311,058	679,616
-	(17,643)	-	-	(17,643)
<u>-</u>	<u>19,357</u>	<u>331,558</u>	<u>311,058</u>	<u>661,973</u>
21,793	(336,764)	9,432	(18,063)	(413,799)
<u>657,938</u>	<u>4,215,621</u>	<u>239,690</u>	<u>33,731</u>	<u>6,638,777</u>
<u>\$ 679,731</u>	<u>\$ 3,878,857</u>	<u>\$ 249,122</u>	<u>\$ 15,668</u>	<u>\$ 6,224,978</u>

LAPEER COUNTY, MICHIGAN
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

	<u>Health Insurance</u>	<u>Unemployment Insurance</u>	<u>Workers' Compensation</u>	<u>Centralized Purchasing</u>
Cash Flows From Operating Activities:				
Cash receipts for interfund services	\$ 4,107,152	\$ -	\$ -	\$ -
Cash payments to suppliers	(4,146,193)	(19,721)	(103,552)	-
Net Cash Provided by (Used in) Operating Activities	<u>(39,041)</u>	<u>(19,721)</u>	<u>(103,552)</u>	<u>-</u>
Cash Flows From Noncapital Financing Activities:				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Net Cash Provided by Noncapital Financing Activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash Flows From Capital and Related Financing Activities:				
Acquisition of capital assets	-	-	-	-
Proceeds from sale of assets	-	-	-	-
Net Cash Used in Capital and Related Financing Activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Increase (decrease) in cash and cash equivalents	(39,041)	(19,721)	(103,552)	-
Cash and cash equivalents at beginning of year	<u>1,108,289</u>	<u>66,108</u>	<u>433,899</u>	<u>6,009</u>
Cash and cash equivalents at end of year	<u><u>\$ 1,069,248</u></u>	<u><u>\$ 46,387</u></u>	<u><u>\$ 330,347</u></u>	<u><u>\$ 6,009</u></u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities:				
Operating Income (Loss)	\$ 18,325	\$(5,273)	\$(103,249)	\$ -
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities -				
Depreciation	-	-	-	-
Change in assets and liabilities:				
Accounts receivables	(31,898)	-	-	-
Due to/from other funds	-	-	-	-
Prepaid items/Deposits with agent	6,653	-	-	-
Accounts payable	<u>(32,121)</u>	<u>(14,448)</u>	<u>(303)</u>	<u>-</u>
Net Cash Provided by (Used in) Operating Activities	<u><u>\$(39,041)</u></u>	<u><u>\$(19,721)</u></u>	<u><u>\$(103,552)</u></u>	<u><u>\$ -</u></u>

CMH Equipment Acquisition & Replacement	Equipment Acquisition & Replacement	Retirement	Public Employee Health Care	Total
\$ 116,488	\$ 580,906	\$ 2,047,215	\$ 123,150	\$ 6,974,911
(309)	(513,415)	(1,672,783)	(697,889)	(7,153,862)
<u>116,179</u>	<u>67,491</u>	<u>374,432</u>	<u>(574,739)</u>	<u>(178,951)</u>
-	37,000	331,558	311,058	679,616
-	(17,643)	-	-	(17,643)
<u>-</u>	<u>19,357</u>	<u>331,558</u>	<u>311,058</u>	<u>661,973</u>
(33,503)	(573,233)	-	-	(606,736)
<u>1,023</u>	<u>7,812</u>	<u>-</u>	<u>-</u>	<u>8,835</u>
<u>(32,480)</u>	<u>(565,421)</u>	<u>-</u>	<u>-</u>	<u>(597,901)</u>
83,699	(478,573)	705,990	(263,681)	(114,879)
<u>24,313</u>	<u>2,234,737</u>	<u>597,194</u>	<u>590,407</u>	<u>5,060,956</u>
<u>\$ 108,012</u>	<u>\$ 1,756,164</u>	<u>\$ 1,303,184</u>	<u>\$ 326,726</u>	<u>\$ 4,946,077</u>
\$ 20,770	\$(363,933)	\$(322,126)	\$(329,121)	\$(1,084,607)
95,409	426,594	-	-	522,003
-	-	(213)	-	(32,111)
-	-	(13,750)	-	(13,750)
-	-	112	-	6,765
<u>-</u>	<u>4,830</u>	<u>710,409</u>	<u>(245,618)</u>	<u>422,749</u>
<u>\$ 116,179</u>	<u>\$ 67,491</u>	<u>\$ 374,432</u>	<u>\$(574,739)</u>	<u>\$(178,951)</u>

Lapeer County, Michigan
Internal Service Fund Summary
Based On The Fiscal Year Ended December 31, 2015

Income Statement:	Total	Health Insurance	Unemployment Insurance	Workers Comp	Centralized Purchasing	CMH Equipment	Equipment Acquisition & Replacement
Operating Revenues	6,988,874	4,107,152	-	-	-	116,488	580,906
Operating Expenses	(7,551,478)	(4,088,827)	(5,273)	(103,249)	-	(309)	(518,245)
Depreciation	(522,003)	-	-	-	-	(95,409)	(426,594)
Total Expenses	(8,073,481)	(4,088,827)	(5,273)	(103,249)	-	(95,718)	(944,839)
Net Profit/(Loss)	(1,084,607)	18,325	(5,273)	(103,249)	-	20,770	(363,933)
Non Operating Revenue/(Exp)	8,835	-	-	-	-	1,023	7,812
Operating Transfers In/(Out)	661,973	-	-	-	-	-	19,357
Net Increase/(Decrease)	(413,799)	18,325	(5,273)	(103,249)	-	21,793	(336,764)
Beginning R.E. per CAFR	6,638,777	1,085,896	46,538	353,354	6,009	657,938	4,215,621
Ending R.E. per CAFR	6,224,978	1,104,221	41,265	250,105	6,009	679,731	3,878,857
<i><u>A-87 R.E. Adjustments:</u></i>							
Prior Year Adjustments	(9,221,794)	(1,427,464)	2,710	(202,783)	(6,009)	(610,699)	(6,977,549)
Current Year Adjustments	(15,142)	-	-	-	-	-	(15,142)
Total Adjustments	(9,236,936)	(1,427,464)	2,710	(202,783)	(6,009)	(610,699)	(6,992,691)
A-87 Adjusted R.E.	(3,011,958)	(323,243)	43,975	47,322	-	69,032	(3,113,834)
Sixty Day Operating Expense	(1,258,580)	(681,471)	(879)	(17,208)	-	(52)	(86,374)
Excess Reserves	(4,270,538)	(1,004,714)	43,096	30,114	-	68,981	(3,200,208)
Excess months of WCR		(2.9)	98.1	3.5	N/A	N/A	(74.1)

Lapeer County, Michigan
Internal Service Fund Summary
Based On The Fiscal Year Ended December 31, 2015

	Retirement	Public Employees Health Care
Income Statement:		
Operating Revenues	2,061,178	123,150
Operating Expenses	(2,383,304)	(452,271)
Depreciation	-	-
Total Expenses	<u>(2,383,304)</u>	<u>(452,271)</u>
Net Profit/(Loss)	(322,126)	(329,121)
Non Operating Revenue/(Exp)	-	-
Operating Transfers In/(Out)	<u>331,558</u>	<u>311,058</u>
Net Increase/(Decrease)	9,432	(18,063)
Beginning R.E. per CAFR	<u>239,690</u>	<u>33,731</u>
Ending R.E. per CAFR	<u><u>249,122</u></u>	<u><u>15,668</u></u>
<i><u>A-87 R.E. Adjustments:</u></i>		
Prior Year Adjustments	(1,350,000)	(589,795)
Current Year Adjustments	<u>(331,558)</u>	<u>(311,058)</u>
Total Adjustments	<u><u>(1,681,558)</u></u>	<u><u>(900,853)</u></u>
A-87 Adjusted R.E.	(1,432,436)	(885,185)
Sixty Day Operating Expense	<u>(397,217)</u>	<u>(75,379)</u>
Excess Reserves	<u><u>(1,829,653)</u></u>	<u><u>(960,564)</u></u>
Excess months of WCR	(9.2)	(25.5)