



LAPEER COUNTY



LAPEER COUNTY, MICHIGAN

2 CFR, PART 200 - COST ALLOCATION PLAN

BASED ON ACTUAL COSTS DECEMBER 31, 2017

PREPARED BY:
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Section 1 Introduction

Introduction

The enclosed Central Services Cost Allocation Plan identifies the costs of indirect services provided by central service departments of Lapeer County, Michigan (County) based on actual expenditures for fiscal year 2017. MGT Consulting Group, LLC. prepared these documents at the request of the County.

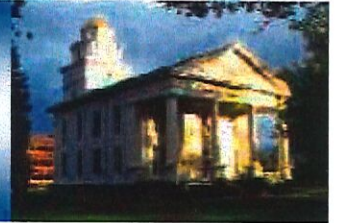
This Cost Allocation Plan is used by the County to claim indirect costs as charges against grants and contracts (awards). This Cost Allocation Plan is submitted for use by the Michigan Department of Human Services and other State and Federal grantors.

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

Section 2 Certification



LAPEER COUNTY



COUNTY-WIDE COST ALLOCATION PLAN CERTIFICATE OF INDIRECT COSTS

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

- (1) All costs included in this plan are for the fiscal year ending December 31, 2017 and are to establish billing or final indirect costs for the fiscal year beginning January 1, 2019, and are allowable in accordance with the requirement of the 2 CFR Part 200, "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards" and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated.
- (2) All costs included in this plan are properly allocated to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the Federal Government will be notified of any accounting changes that would affect the costs identified.

I declare that the foregoing is true and correct.

Lapeer County, Michigan

Signature:

Name of Official:

John Biscoe

Title:

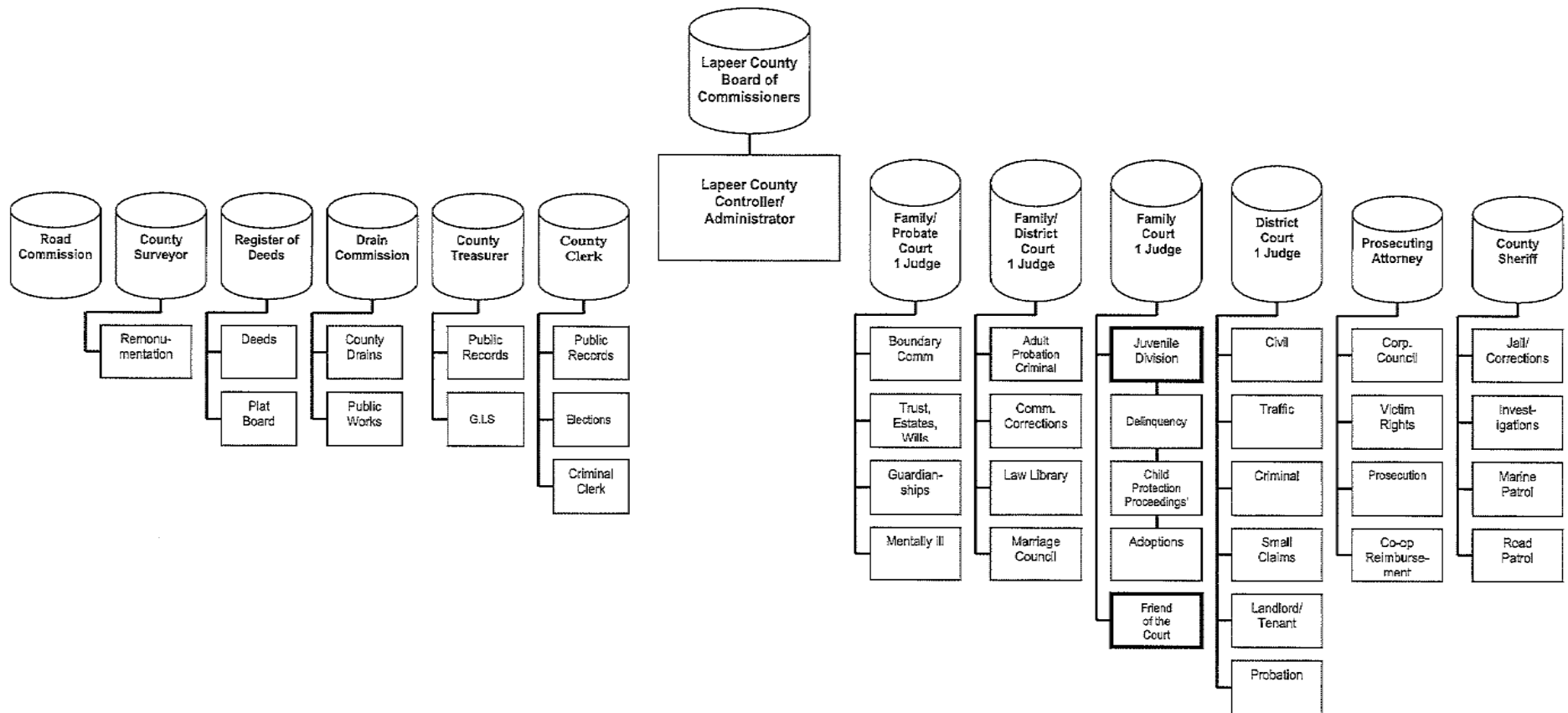
County Controller/Administrator

Date:

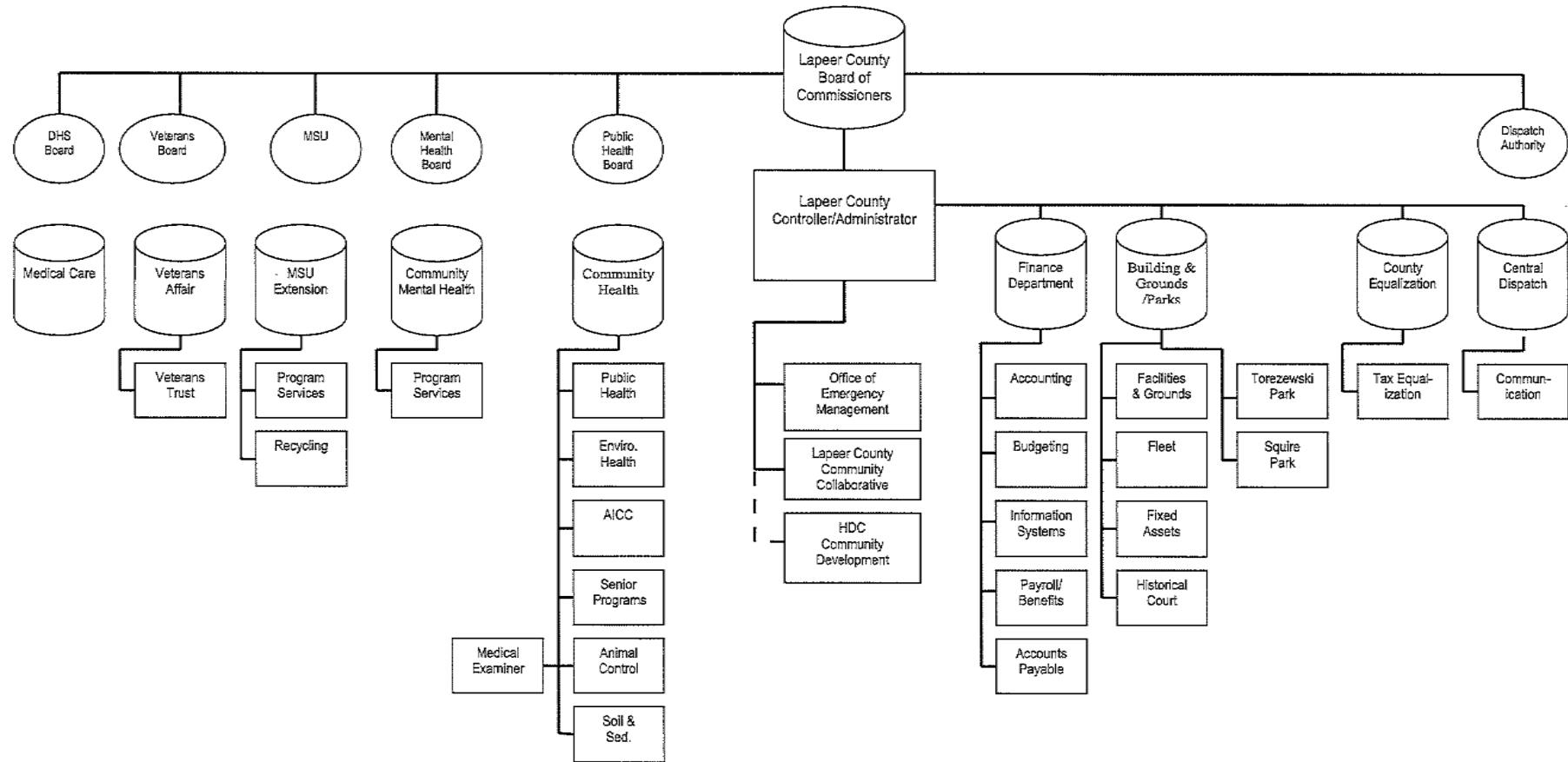
September 12, 2018

Section 3 Organizational Charts

LAPEER COUNTY ELECTORATE ORGANIZATIONAL CHART



LAPEER COUNTY APPOINTED ORGANIZATIONAL CHART



Section 4 Reading a Cost Allocation Plan

Reading a Cost Allocation Plan

Overview

The 2 CFR Part 200 (formerly OMB Circular A-87) Central Services Cost Allocation Plan is a document that distributes, or allocates, County indirect costs. Indirect costs are those costs incurred by County departments that benefit other County departments. Examples of County indirect costs are administration, accounting and information technology.

The primary purpose for preparing the Cost Allocation Plan is to identify the appropriate division and department indirect costs for FY2017.

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

- Identify the County departments that provide support to other County departments. These departments are referred to as central service or allocating departments.
- Identify the County departments that receive support from other County departments. These departments are referred to as grantee or receiving departments.
- Accumulate the allowable actual expenditures of the County departments that provide support to other County departments.

- Distribute, or allocate, the allowable expenditures of the County departments that provide support to other County departments based on available, meaningful, measurable and auditable allocation statistics that match the service provided to the service received.

Process

A double-step down allocation methodology is used to allocate the allowable costs of the central service departments. This methodology recognizes the cross support provided between central service departments. For example, accounting supports information technology by providing payroll, paying vouchers and preparing a budget. Information technology, however, also supports accounting by providing software and hardware and by maintaining and administering various applications and systems.

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

Carry-Forward

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

Sections

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The first few pages of the Cost Allocation Plan are the Table of Contents. The column on the left side of the pages lists the central service, or allocating, departments. Each central service department is broken down into functions. Functions are the specific services provided by a particular department. The middle column lists the allocation base for each corresponding function. The column on the right side of the pages is the applicable page number.

Summary Schedule

The next few pages of the Cost Allocation Plan are the Summary Schedule. The Summary Schedule identifies the total dollar amount allocated from every County allocating department to every County

receiving department. Allocating departments are listed down the left column and receiving departments, divisions and funds are listed across the top of each page.

Detail Schedules

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

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

Departmental Costs (A). The actual expenditures for that department.

There are three different codes that could be denoted on the Departmental Cost schedule. Those three codes are S, P and D and identify how costs are spread or distributed within a specific department. The S (or S1) stands for salaries. The P stands for a predetermined percentage described in the narrative. The D stands for disallowed.

Incoming Costs (B). The support costs coming into the department from other allocating departments.

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

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

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

Allocation Summary. The summary of allocated costs by function.

Section 5 2 CFR Part 200 Cost Allocation Plan

Section 6 Internal Services Reconciliation

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1 Building Depreciation	\$22,199	\$126,405	\$96,450	\$0	\$0	\$0	\$16,112	\$0	\$39,035	\$12,830
2 101-102 Administration	5,237	11,670	14,214	0	0	0	0	0	6,134	673
3 101-210 Professional Services	1,250	7,083	6,374	44	3,243	4	138	208	11,073	1,045
4 101-229 Prosecuting Attorney	396	2,044	1,997	6	550	0	37	33	828	326
5 101-253 Treasurer	139	4,478	1,193	20	5,162	20	30	195	44,513	112
6 101-258 Computer Operations	6,369	25,478	25,478	0	0	0	0	0	6,369	1,274
7 101-259 Accounting	5,147	13,405	13,826	175	8,263	9	263	674	27,937	1,487
8 101-264 Utilities	6,547	36,057	28,420	0	0	0	4,559	0	11,046	3,631
9 101-265 Building & Grounds	11,997	61,515	51,145	0	0	0	8,242	0	18,905	6,410
10 101-954 Insurance	2,050	11,103	7,415	2	147	0	677	9	2,961	742
Total Current Allocations	61,331	299,237	246,512	247	17,364	33	30,059	1,119	168,801	28,531
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$61,331	\$299,237	\$246,512	\$247	\$17,364	\$33	\$30,059	\$1,119	\$168,801	\$28,531

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Department	101-236 Register of Deeds	101-275 Drain Commissioner	101-301 Sheriff Administration	101-315 Crime Justice Training	101-351 Jail	101-445 Drain-at- large	101-648 Medical Examiner	101-731 MSU Extension	101-801 Planning	101-803 County Memberships
1 Building Depreciation	\$7,710	\$12,039	\$20,112	\$0	\$144,934	\$0	\$0	\$1,947	\$0	\$0
2 101-102 Administration	2,693	2,169	23,541	0	22,368	0	0	1,421	0	0
3 101-210 Professional Services	2,535	996	11,959	37	12,362	2,323	671	1,018	12	53
4 101-229 Prosecuting Attorney	378	295	3,816	11	4,124	882	121	296	0	18
5 101-253 Treasurer	6,873	155	1,295	23	916	1	406	127	8	3
6 101-258 Computer Operations	5,096	3,822	22,545	0	15,842	0	0	1,219	0	0
7 101-259 Accounting	6,685	2,983	23,986	33	16,871	12	2,113	2,177	70	29
8 101-264 Utilities	5,889	3,407	22,472	0	119,880	0	0	5,806	0	0
9 101-265 Building & Grounds	13,240	6,094	14,607	0	89,648	92	0	24,023	0	0
10 101-954 Insurance	1,432	2,219	128,191	3	111,646	236	32	1,951	0	5
Total Current Allocations	52,530	34,179	272,522	107	538,591	3,545	3,344	39,984	91	109
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$52,530	\$34,179	\$272,522	\$107	\$538,591	\$3,545	\$3,344	\$39,984	\$91	\$109

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Department	101-851 LDC Development	201-449 Road Commission	207-697 208- 691 Parks & Rec	209-XXX Polly Ann Trail	211-XXX 911 Fund	213-228 Victims Rights	213-230 PA Special Rev	215-141 Friend of the Court	215-DP FOC	216-134 Marriage Counseling
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$58,619	\$0	\$0
2 101-102 Administration	0	0	2,992	0	13,466	0	0	13,466	0	0
3 101-210 Professional Services	35	1,115	1,187	42	7,240	65	111	6,923	0	521
4 101-229 Prosecuting Attorney	13	318	233	7	2,262	0	0	1,750	0	3
5 101-253 Treasurer	1	833	1,140	55	1,481	55	89	7,709	0	2,721
6 101-258 Computer Operations	0	0	0	0	2,742	0	0	0	11,577	0
7 101-259 Accounting	6	1,259	5,236	109	10,257	403	695	16,744	0	1,359
8 101-264 Utilities	0	0	0	0	0	0	0	16,588	0	0
9 101-265 Building & Grounds	0	0	0	0	11,843	0	0	28,662	0	0
10 101-954 Insurance	3	85	1,232	2	3,069	0	0	5,360	0	1
Total Current Allocations	57	3,611	12,020	215	52,360	523	895	155,821	11,577	4,605
Less: Prior Year Allocations	0	0	0	0	0	0	0	122,920	11,606	0
Carry-Forward	0	0	0	0	0	0	0	32,901	(29)	0
Proposed Costs	\$57	\$3,611	\$12,020	\$215	\$52,360	\$523	\$895	\$188,723	\$11,548	\$4,605

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Department	221-XXX Health Department	222-XXX Mental Health	223-XXX Pers. Care- Aide	224-XXX Animal Control	227-XXX Environment al Recycling	231-XXX M.H. Court	242-XXX Remonument ation Grant	County Surveyor	255-XXX Concealed Pistol	256-XXX Reg of Deeds Automation
1 Building Depreciation	\$10,106	\$0	\$4,750	\$3,556	\$0	\$0	\$0	\$0	\$0	\$0
2 101-102 Administration	26,333	56,257	12,269	2,843	0	0	0	748	0	0
3 101-210 Professional Services	12,405	76,203	5,080	2,325	30	545	333	2	2,107	480
4 101-229 Prosecuting Attorney	3,690	25,311	1,532	398	9	108	71	0	35	59
5 101-253 Treasurer	4,955	8,653	943	4,873	13	250	114	0	10,303	1,308
6 101-258 Computer Operations	36,559	0	0	6,369	0	0	0	0	2,548	0
7 101-259 Accounting	18,883	34,333	13,987	4,183	34	1,613	917	561	5,654	1,197
8 101-264 Utilities	30,137	0	3,628	0	0	0	0	0	0	0
9 101-265 Building & Grounds	124,484	60,245	8,088	3,533	0	0	0	0	0	0
10 101-954 Insurance	22,482	43,214	3,171	1,872	2	29	19	137	9	16
Total Current Allocations	290,033	304,216	53,449	29,951	88	2,544	1,454	1,448	20,657	3,060
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$290,033	\$304,216	\$53,449	\$29,951	\$88	\$2,544	\$1,454	\$1,448	\$20,657	\$3,060

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Department	257-XXX Budget Stabilization	259-XXX Rental Property	260-XXX Emergency Manager	261-349 Cognitive Programs	261-350 Drunk Driver Reduction	261-353 Court Discretionary	261-354 Community Corrections Adm	261-355 Comm Corr Screen/Asse ss	261-357 Jail Work Crew	261-358 Day Reporting
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$48	\$1,049	\$1,479	\$429	\$4,150
2 101-102 Administration	0	0	673	0	0	0	150	224	75	673
3 101-210 Professional Services	49	153	520	105	128	1,274	277	109	143	584
4 101-229 Prosecuting Attorney	0	0	106	26	34	30	25	0	40	98
5 101-253 Treasurer	213	344	286	79	76	6,271	216	126	28	918
6 101-258 Computer Operations	0	0	1,274	0	0	0	3,822	0	0	0
7 101-259 Accounting	168	783	1,935	198	207	3,235	1,388	814	302	2,009
8 101-264 Utilities	0	0	0	0	0	13	297	418	121	1,174
9 101-265 Building & Grounds	0	0	18	0	0	23	500	704	204	1,976
10 101-954 Insurance	0	0	151	7	9	10	78	102	42	321
Total Current Allocations	429	1,281	4,964	415	455	10,903	7,801	3,976	1,385	11,903
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$429	\$1,281	\$4,964	\$415	\$455	\$10,903	\$7,801	\$3,976	\$1,385	\$11,903

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Department	261-359 Contracted Services	262-309 Region Anti- Drug Coord	262-316 Region Anti- Drug Oper	263-XXX Police Contracts	264-301 Sheriff	264-309 Regional Ant- Drug Coord	264-318 Liquor License Dist	264-331 Marine Safety	264-332 SERT	264-333 K-9 Unit
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 101-102 Administration	0	0	0	14,214	0	0	0	98	0	0
3 101-210 Professional Services	248	30	86	8,120	4	0	2	174	23	1
4 101-229 Prosecuting Attorney	79	0	0	1,971	1	0	0	17	3	0
5 101-253 Treasurer	81	74	144	2,658	11	0	10	97	16	1
6 101-258 Computer Operations	0	0	0	6,703	0	0	0	0	0	0
7 101-259 Accounting	210	151	478	16,620	11	0	5	883	102	2
8 101-264 Utilities	0	0	0	0	0	0	0	0	0	0
9 101-265 Building & Grounds	0	0	0	312	18	0	0	0	0	0
10 101-954 Insurance	21	0	0	57,795	0	0	0	477	1	0
Total Current Allocations	639	256	708	108,392	45	0	17	1,748	145	5
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$639	\$256	\$708	\$108,392	\$45	\$0	\$17	\$1,748	\$145	\$5

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Department	264-337 Mounted Division	264-335 Dive Team	264-351 Jail/Feeding Prisoners	264-352 Training	264-990 Law Enforcement Programs - Other	265-XXX Policing Contracts	266-302 Safe & Sober-Step Grant	266-304 D.A.R.E. Grant	266-305 Road Patrol Grant	266-307 Motorcycle Safety
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 101-102 Administration	0	0	0	0	0	0	0	0	748	0
3 101-210 Professional Services	16	12	67	91	0	2	98	11	222	18
4 101-229 Prosecuting Attorney	3	0	6	20	0	0	0	0	0	0
5 101-253 Treasurer	50	26	97	28	0	10	88	17	155	91
6 101-258 Computer Operations	0	0	0	0	0	0	0	0	0	0
7 101-259 Accounting	24	62	273	246	0	5	252	63	1,752	54
8 101-264 Utilities	0	0	0	0	0	0	0	0	0	0
9 101-265 Building & Grounds	0	0	0	0	0	0	0	37	0	0
10 101-954 Insurance	1	0	177	5	0	0	0	0	1,447	0
Total Current Allocations	94	100	621	389	0	17	438	128	4,324	164
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$94	\$100	\$621	\$389	\$0	\$17	\$438	\$128	\$4,324	\$164

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Department	266-309 Regional Anti- Drug	266-351 Jail/Feeding	266-990 Law Enforcement - Other	267-228 Victims Rights	267-229 Prosecutor	267-264 Building Operations	267-301 Sheriff Administratio n	267-334 Sheriff Forfeit	267-344 Sheriff Forfeit	269-XXX Law Library
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 101-102 Administration	0	0	0	0	0	0	0	0	0	0
3 101-210 Professional Services	247	64	0	1	30	585	155	2	0	96
4 101-229 Prosecuting Attorney	48	2	0	0	0	207	26	0	0	18
5 101-253 Treasurer	95	95	1	5	117	55	175	10	0	44
6 101-258 Computer Operations	0	0	0	0	0	0	0	0	0	0
7 101-259 Accounting	754	339	0	2	111	237	454	5	0	303
8 101-264 Utilities	0	0	0	0	0	0	0	0	0	0
9 101-265 Building & Grounds	0	0	0	0	0	0	0	0	0	0
10 101-954 Insurance	13	0	0	0	131	55	7	0	0	5
Total Current Allocations	1,157	500	1	8	388	1,139	816	17	0	465
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$1,157	\$500	\$1	\$8	\$388	\$1,139	\$816	\$17	\$0	\$465

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Department	274-XXX Community Development	276-XXX Senior Millage	286-XXX Local Reserve Fund	291-XXX MCF Operations	292-XXX 293- XXX Child Care Fund	294-XXX Veterans Trust	295-XXX Soldiers Relief	296-XXX Soil & Sed	298-747 Community Collaborative	298-753 Suicide Prev Program
1 Building Depreciation	\$0	\$0	\$0	\$0	\$4,865	\$0	\$3,590	\$0	\$0	\$0
2 101-102 Administration	0	0	0	0	3,217	0	2,843	0	0	0
3 101-210 Professional Services	1,440	2,527	44	364	6,225	15	1,720	751	145	41
4 101-229 Prosecuting Attorney	530	867	0	0	1,805	3	408	153	17	10
5 101-253 Treasurer	142	1,181	184	1,903	2,407	22	1,421	598	120	41
6 101-258 Computer Operations	0	0	0	0	3,822	0	5,096	0	0	0
7 101-259 Accounting	206	744	159	988	6,366	27	4,770	1,927	594	69
8 101-264 Utilities	0	0	0	0	1,377	0	2,742	0	0	0
9 101-265 Building & Grounds	37	0	0	0	2,642	0	6,163	0	0	0
10 101-954 Insurance	142	232	0	0	4,386	1	1,642	41	5	3
Total Current Allocations	2,496	5,551	387	3,255	37,111	67	30,395	3,470	880	164
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$2,496	\$5,551	\$387	\$3,255	\$37,111	\$67	\$30,395	\$3,470	\$880	\$164

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Department	299-XXX Comm Collaborat	360-XXX Drain Fund	361-382 Debt Serv Fund	466-XXX Jail Construction Fund	469-XXX Cap Projects Fund	470-XXX Old Courthouse Restoration	482-XXX 9-1- 1 Construction	486-XXX S Branch Mill Creek - Construction	489-XXX Indian Creek Construction	531-XXX Delinquent Tax Fund
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 101-102 Administration	0	0	0	0	0	0	0	0	0	0
3 101-210 Professional Services	239	2	304	2,139	4,375	57	3,221	(140)	8,599	10,295
4 101-229 Prosecuting Attorney	32	0	0	807	1,646	4	1,219	(54)	3,249	352
5 101-253 Treasurer	172	10	1,471	11	34	214	17	1	45	50,604
6 101-258 Computer Operations	0	0	0	0	0	0	0	0	0	0
7 101-259 Accounting	928	5	920	38	254	141	31	2	270	24,126
8 101-264 Utilities	0	0	0	0	0	0	0	0	0	0
9 101-265 Building & Grounds	0	0	0	0	0	0	0	0	0	0
10 101-954 Insurance	9	0	0	216	441	1	327	(14)	871	94
Total Current Allocations	1,380	17	2,695	3,211	6,750	417	4,814	(205)	13,034	85,471
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$1,380	\$17	\$2,695	\$3,211	\$6,750	\$417	\$4,814	\$(205)	\$13,034	\$85,471

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Department	532-XXX Foreclosure	601-XXX Revolving Drain Fund	617-XXX Treasurer Office Admin	638-XXX DrainEquipm ent	649-XXX CMH Equipment	671-XXX M.D.H.H.S.	675-XXX Equip Acquisition	676-XXX Unemploye nt Insurance	677-XXX Worker's Comp Fund	678-XXX Health Insurance
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$5,482	\$0	\$0	\$0
2 101-102 Administration	0	0	0	0	0	0	0	0	0	0
3 101-210 Professional Services	3,950	32	0	139	427	0	4,614	37	968	19,906
4 101-229 Prosecuting Attorney	0	0	0	0	138	0	1,209	9	352	5,815
5 101-253 Treasurer	20,051	28	0	109	262	0	2,760	10	33	11,110
6 101-258 Computer Operations	0	0	0	0	0	0	0	0	0	0
7 101-259 Accounting	11,001	201	0	876	230	0	7,675	88	248	22,847
8 101-264 Utilities	0	0	0	0	0	0	2,880	0	0	0
9 101-265 Building & Grounds	18	0	0	0	0	0	8,405	0	0	0
10 101-954 Insurance	0	0	0	0	37	0	324	2	94	1,559
Total Current Allocations	35,020	261	0	1,125	1,094	0	33,349	147	1,696	61,237
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$35,020	\$261	\$0	\$1,125	\$1,094	\$0	\$33,349	\$147	\$1,696	\$61,237

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Department	679-XXX Retiree Health	701-XXX Trust in Agency	731-XXX Retirement System	736-XXX Health Care Services	801-XXX Special Assessment	FIA Space	All Other	2nd Allocation Orphans	Total
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$45,552	\$0	\$643,448
2 101-102 Administration	0	0	0	0	0	0	0	0	241,410
3 101-210 Professional Services	0	0	10,946	1,116	262	0	75	0	277,757
4 101-229 Prosecuting Attorney	0	0	3,507	150	0	0	0	0	76,943
5 101-253 Treasurer	0	0	9,107	3,798	696	0	82	0	232,616
6 101-258 Computer Operations	0	0	0	0	0	0	11,465	0	205,466
7 101-259 Accounting	0	0	4,533	1,938	1,255	0	484	0	371,951
8 101-264 Utilities	0	0	0	0	0	0	8,455	0	315,546
9 101-265 Building & Grounds	0	0	0	0	0	75,779	54,087	0	693,694
10 101-954 Insurance	0	0	940	40	0	0	27,935	0	451,709
Total Current Allocations	0	0	29,033	7,042	2,213	75,779	148,134	0	3,510,540
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	134,526
Carry-Forward	0	0	0	0	0	0	0	0	32,872
Proposed Costs	\$0	\$0	\$29,033	\$7,042	\$2,213	\$75,779	\$148,134	\$0	\$3,543,413

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Carry Forward Schedule

Department	Current Allocation	Prior Year Allocation	Carry- Forward	Adjustments	Proposed Cost
11 101-101 Board of Commissioners	61,331	0	0	0	61,331
12 101-131 Circuit Court	299,237	0	0	0	299,237
13 101-136 District Court	246,512	0	0	0	246,512
14 101-145 Jury Board	247	0	0	0	247
15 101-147 Indigent Counsel	17,364	0	0	0	17,364
16 101-148 Probate Court	33	0	0	0	33
17 101-151 Adult Probation	30,059	0	0	0	30,059
18 101-191 Elections	1,119	0	0	0	1,119
19 101-215 Clerk	168,801	0	0	0	168,801
20 101-225 Equalization	28,531	0	0	0	28,531
21 101-236 Register of Deeds	52,530	0	0	0	52,530
22 101-275 Drain Commissioner	34,179	0	0	0	34,179
23 101-301 Sheriff Administration	272,522	0	0	0	272,522
24 101-315 Crime Justice Training	107	0	0	0	107
25 101-351 Jail	538,591	0	0	0	538,591
26 101-445 Drain-at-large	3,545	0	0	0	3,545
27 101-648 Medical Examiner	3,344	0	0	0	3,344
28 101-731 MSU Extension	39,984	0	0	0	39,984
29 101-801 Planning	91	0	0	0	91
30 101-803 County Memberships	109	0	0	0	109
31 101-851 LDC Development	57	0	0	0	57
32 201-449 Road Commission	3,611	0	0	0	3,611
33 207-697 208-691 Parks & Rec	12,020	0	0	0	12,020
34 209-XXX Polly Ann Trail	215	0	0	0	215
35 211-XXX 911 Fund	52,360	0	0	0	52,360
36 213-228 Victims Rights	523	0	0	0	523
37 213-230 PA Special Rev	895	0	0	0	895
38 215-141 Friend of the Court	155,821	122,920	32,901	0	188,723
39 215-DP FOC	11,577	11,606	(29)	0	11,548
40 216-134 Marriage Counseling	4,605	0	0	0	4,605
41 221-XXX Health Department	290,033	0	0	0	290,033
42 222-XXX Mental Health	304,216	0	0	0	304,216
43 223-XXX Pers. Care-Aide	53,449	0	0	0	53,449
44 224-XXX Animal Control	29,951	0	0	0	29,951
45 227-XXX Environmental Recycling	88	0	0	0	88
46 231-XXX M.H. Court	2,544	0	0	0	2,544
47 242-XXX Remonumentation Grant	1,454	0	0	0	1,454
48 County Surveyor	1,448	0	0	0	1,448
49 255-XXX Concealed Pistol	20,657	0	0	0	20,657
50 256-XXX Reg of Deeds Automation	3,060	0	0	0	3,060

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Carry Forward Schedule

Department	Current Allocation	Prior Year Allocation	Carry- Forward	Adjustments	Proposed Cost
51 257-XXX Budget Stabilization	429	0	0	0	429
52 259-XXX Rental Property	1,281	0	0	0	1,281
53 260-XXX Emergency Manager	4,964	0	0	0	4,964
54 261-349 Cognitive Programs	415	0	0	0	415
55 261-350 Drunk Driver Reduction	455	0	0	0	455
56 261-353 Court Discretionary	10,903	0	0	0	10,903
57 261-354 Community Corrections Adm	7,801	0	0	0	7,801
58 261-355 Comm Corr Screen/Assess	3,976	0	0	0	3,976
59 261-357 Jail Work Crew	1,385	0	0	0	1,385
60 261-358 Day Reporting	11,903	0	0	0	11,903
61 261-359 Contracted Services	639	0	0	0	639
62 262-309 Region Anti-Drug Coord	256	0	0	0	256
63 262-316 Region Anti-Drug Oper	708	0	0	0	708
64 263-XXX Police Contracts	108,392	0	0	0	108,392
65 264-301 Sheriff	45	0	0	0	45
66 264-309 Regional Ant-Drug Coord	0	0	0	0	0
67 264-318 Liquor License Dist	17	0	0	0	17
68 264-331 Marine Safety	1,748	0	0	0	1,748
69 264-332 SERT	145	0	0	0	145
70 264-333 K-9 Unit	5	0	0	0	5
71 264-337 Mounted Division	94	0	0	0	94
72 264-335 Dive Team	100	0	0	0	100
73 264-351 Jail/Feeding Prisoners	621	0	0	0	621
74 264-352 Training	389	0	0	0	389
75 264-990 Law Enforcement Programs -	0	0	0	0	0
76 265-XXX Policing Contracts	17	0	0	0	17
77 266-302 Safe & Sober-Step Grant	438	0	0	0	438
78 266-304 D.A.R.E. Grant	128	0	0	0	128
79 266-305 Road Patrol Grant	4,324	0	0	0	4,324
80 266-307 Motorcycle Safety	164	0	0	0	164
81 266-309 Regional Anti-Drug	1,157	0	0	0	1,157
82 266-351 Jail/Feeding	500	0	0	0	500
83 266-990 Law Enforcement - Other	1	0	0	0	1
84 267-228 Victims Rights	8	0	0	0	8
85 267-229 Prosecutor	388	0	0	0	388
86 267-264 Building Operations	1,139	0	0	0	1,139
87 267-301 Sheriff Administration	816	0	0	0	816
88 267-334 Sheriff Forfeit	17	0	0	0	17
89 267-344 Sheriff Forfeit	0	0	0	0	0
90 269-XXX Law Library	465	0	0	0	465

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Carry Forward Schedule

Department	Current Allocation	Prior Year Allocation	Carry- Forward	Adjustments	Proposed Cost
91 274-XXX Community Development	2,496	0	0	0	2,496
92 276-XXX Senior Millage	5,551	0	0	0	5,551
93 286-XXX Local Reserve Fund	387	0	0	0	387
94 291-XXX MCF Operations	3,255	0	0	0	3,255
95 292-XXX 293-XXX Child Care Fund	37,111	0	0	0	37,111
96 294-XXX Veterans Trust	67	0	0	0	67
97 295-XXX Soldiers Relief	30,395	0	0	0	30,395
98 296-XXX Soil & Sed	3,470	0	0	0	3,470
99 298-747 Community Colloborative	880	0	0	0	880
100 298-753 Suicide Prev Program	164	0	0	0	164
101 299-XXX Comm Collaborat	1,380	0	0	0	1,380
102 360-XXX Drain Fund	17	0	0	0	17
103 361-382 Debt Serv Fund	2,695	0	0	0	2,695
104 466-XXX Jail Construction Fund	3,211	0	0	0	3,211
105 469-XXX Cap Projects Fund	6,750	0	0	0	6,750
106 470-XXX Old Courthouse Restoration	417	0	0	0	417
107 482-XXX 9-1-1 Construction	4,814	0	0	0	4,814
108 486-XXX S Branch Mill Creek - Constr	(205)	0	0	0	(205)
109 489-XXX Indian Creek Construction	13,034	0	0	0	13,034
110 531-XXX Delinquent Tax Fund	85,471	0	0	0	85,471
111 532-XXX Foreclosure	35,020	0	0	0	35,020
112 601-XXX Revolving Drain Fund	261	0	0	0	261
113 617-XXX Treasurer Office Admin	0	0	0	0	0
114 638-XXX DrainEquipment	1,125	0	0	0	1,125
115 649-XXX CMH Equipment	1,094	0	0	0	1,094
116 671-XXX M.D.H.H.S.	0	0	0	0	0
117 675-XXX Equip Acquisition	33,349	0	0	0	33,349
118 676-XXX Unemployment Insurance	147	0	0	0	147
119 677-XXX Worker's Comp Fund	1,696	0	0	0	1,696
120 678-XXX Health Insurance	61,237	0	0	0	61,237
121 679-XXX Retiree Health	0	0	0	0	0
122 701-XXX Trust in Agency	0	0	0	0	0
123 731-XXX Retirement System	29,033	0	0	0	29,033
124 736-XXX Health Care Services	7,042	0	0	0	7,042
125 801-XXX Special Assessment	2,213	0	0	0	2,213
126 FIA Space	75,779	0	0	0	75,779
127 All Other	148,134	0	0	0	148,134
Total	3,510,540	134,526	32,872	0	3,543,413

**Building Deprecation Charge
Nature and Extent of Service**

Lapeer County government operates eight facilities that some of which are assigned to multiple departments. Federal guidelines in **2 CFR, Part 200** allow for the recovery of depreciation expenses identified by local government. The depreciation expense identified for each building listed below.

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

Building	Current Year Depreciation
County Complex	\$ 545,477
Annex	1,768
Jail	114,384
Health Building	13,800
Garage	5,470
Storage Building	828
Animal Shelter	3,548
Historic Courthouse	37,791
	\$ 723,066

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

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

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A. Department Costs

Dept:1 Building Depreciation

Description		Amount	General Admin	County Complex	Annex	Jail	Health Building	Garage	Storage Building	Animal Shelter
Personnel Costs										
Wages	S	0	0	0	0	0	0	0	0	0
Salary % Split			.00%	.00%	.00%	.00%	.00%	.00%	.00%	.00%
Fringes	S	0	0	0	0	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0	0	0	0	0
Services & Supplies Cost										
Depreciation	P	739,066	0	545,477	17,768	114,384	13,800	5,470	828	3,548
Subtotal - Services & Supplies		739,066	0	545,477	17,768	114,384	13,800	5,470	828	3,548
Department Cost Total		739,066	0	545,477	17,768	114,384	13,800	5,470	828	3,548
Adjustments to Cost										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
Total Costs After Adjustments		739,066	0	545,477	17,768	114,384	13,800	5,470	828	3,548
General Admin Distribution			0	0	0	0	0	0	0	0
Grand Total		\$739,066		\$545,477	\$17,768	\$114,384	\$13,800	\$5,470	\$828	\$3,548

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A. Department Costs

Dept:1 Building Depreciation

Description		Amount	Historic Courthouse
<hr/>			
Personnel Costs			
Wages	S	0	0
Salary % Split			.00%
Fringes	S	0	0
Subtotal - Personnel Costs		<hr/> 0	<hr/> 0
Services & Supplies Cost			
Depreciation	P	739,066	37,791
Subtotal - Services & Supplies		<hr/> 739,066	<hr/> 37,791
Department Cost Total		739,066	37,791
Adjustments to Cost			
Subtotal - Adjustments		<hr/> 0	<hr/> 0
Total Costs After Adjustments		739,066	37,791
General Admin Distribution			0
Grand Total		<hr/> <hr/> \$739,066	<hr/> <hr/> \$37,791

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B. Incoming Costs - (Default Spread Expense%)

Dept:1 Building Depreciation

Department	First Incoming	Second Incoming	County Complex	Annex	Jail	Health Building	Garage	Storage Building	Animal Shelter	Historic Courthouse
3 Cost Allocation	\$0	\$1,655	\$1,222	\$40	\$256	\$31	\$12	\$2	\$8	\$85
Subtotal - 101-210 Professional Service	0	1,655	1,222	40	256	31	12	2	8	85
Total Incoming	0	1,655	1,222	40	256	31	12	2	8	85
C. Total Allocated		\$740,721	\$546,698	\$17,808	\$114,640	\$13,831	\$5,482	\$830	\$3,556	\$37,876
			73.81%	2.40%	15.48%	1.87%	0.74%	0.11%	0.48%	5.11%

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County Complex Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 101-102 Administration	1,104	1.93%	\$10,508	\$0	\$10,508	\$24	\$10,531
4 101-229 Prosecuting Attorney	4,435	7.74%	42,212	0	42,212	95	42,307
5 101-253 Treasurer	2,173	3.79%	20,683	0	20,683	46	20,729
6 101-258 Computer Operations	426	0.74%	4,055	0	4,055	9	4,064
7 101-259 Accounting	1,161	2.03%	11,050	0	11,050	25	11,075
9 101-265 Building & Grounds	700	1.22%	6,663	0	6,663	15	6,678
11 101-101 Board of Commissioners	2,317	4.04%	22,053	0	22,053	49	22,103
12 101-131 Circuit Court	13,240	23.10%	126,018	0	126,018	282	126,301
13 101-136 District Court	10,068	17.57%	95,827	0	95,827	215	96,042
17 101-151 Adult Probation	1,689	2.95%	16,076	0	16,076	36	16,112
19 101-215 Clerk	4,092	7.14%	38,948	0	38,948	87	39,035
20 101-225 Equalization	1,345	2.35%	12,802	0	12,802	29	12,830
22 101-275 Drain Commissioner	1,262	2.20%	12,012	0	12,012	27	12,039
25 101-351 Jail	5,284	9.22%	50,293	0	50,293	113	50,406
38 215-141 Friend of the Court	6,145	10.72%	58,488	0	58,488	131	58,619
56 261-353 Court Discretionary	5	0.01%	48	0	48	0	48
57 261-354 Community Corrections Adm	110	0.19%	1,047	0	1,047	2	1,049
58 261-355 Comm Corr Screen/Assess	155	0.27%	1,475	0	1,475	3	1,479
59 261-357 Jail Work Crew	45	0.08%	428	0	428	1	429
60 261-358 Day Reporting	435	0.76%	4,140	0	4,140	9	4,150
95 292-XXX 293-XXX Child Care Fund	510	0.89%	4,854	0	4,854	11	4,865
127 All Other	609	1.06%	5,796	0	5,796	13	5,809
Subtotal	57,310	100.00%	545,477	0	545,477	1,222	546,698
Direct Bills					0		0
Total					\$545,477		\$546,698

Basis Units: Assigned Square Footage by Department

Source: Building And Grounds Department

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Annex Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
21 101-236 Register of Deeds	2,532	43.30%	\$7,693	\$0	\$7,693	\$17	\$7,710
43 223-XXX Pers. Care-Aide	1,560	26.68%	4,740	0	4,740	11	4,750
97 295-XXX Soldiers Relief	1,179	20.16%	3,582	0	3,582	8	3,590
127 All Other	577	9.87%	1,753	0	1,753	4	1,757
Subtotal	5,848	100.00%	17,768	0	17,768	40	17,808
Direct Bills					0		0
Total					\$17,768		\$17,808

Basis Units: Assigned Square Footage by Department

Source: Building And Grounds Department

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Jail Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
23 101-301 Sheriff Administration	7,000	17.54%	\$20,067	\$0	\$20,067	\$45	\$20,112
25 101-351 Jail	32,900	82.46%	94,317	0	94,317	211	94,528
Subtotal	39,900	100.00%	114,384	0	114,384	256	114,640
Direct Bills					0		0
Total					\$114,384		\$114,640

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

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Health Building Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
9 101-265 Building & Grounds	2,916	12.06%	\$1,664	\$0	\$1,664	\$4	\$1,668
28 101-731 MSU Extension	3,404	14.08%	1,943	0	1,943	4	1,947
41 221-XXX Health Department	17,668	73.07%	10,083	0	10,083	23	10,106
127 All Other	192	0.79%	110	0	110	0	110
Subtotal	24,180	100.00%	13,800	0	13,800	31	13,831
Direct Bills					0		0
Total					\$13,800		\$13,831

Basis Units: Assigned Square Footage by Department

Source: Building And Grounds Department

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Garage Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
117 675-XXX Equip Acquisition	3,456	100.00%	\$5,470	\$0	\$5,470	\$12	\$5,482
Subtotal	3,456	100.00%	5,470	0	5,470	12	5,482
Direct Bills					0		0
Total					\$5,470		\$5,482

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

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Storage Building Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 101-229 Prosecuting Attorney	516	26.67%	\$221	\$0	\$221	\$0	\$221
11 101-101 Board of Commissioners	224	11.58%	96	0	96	0	96
12 101-131 Circuit Court	243	12.56%	104	0	104	0	104
13 101-136 District Court	952	49.20%	407	0	407	1	408
Subtotal	1,935	100.00%	828	0	828	2	830
Direct Bills					0		0
Total					\$828		\$830

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

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Animal Shelter Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
44 224-XXX Animal Control	1,715	100.00%	\$3,548	\$0	\$3,548	\$8	\$3,556
Subtotal	1,715	100.00%	3,548	0	3,548	8	3,556
Direct Bills					0		0
Total					\$3,548		\$3,556

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

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Historic Courthouse Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
127 All Other	6,990	100.00%	\$37,791	\$0	\$37,791	\$85	\$37,876
Subtotal	6,990	100.00%	37,791	0	37,791	85	37,876
Direct Bills					0		0
Total					\$37,791		\$37,876

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

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Allocation Summary

Dept:1 Building Depreciation

Department	County Complex	Annex	Jail	Health Building	Garage	Storage Building	Animal Shelter	Historic Courthouse	Total
2 101-102 Administration	\$10,531	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,531
4 101-229 Prosecuting Attorney	42,307	0	0	0	0	221	0	0	42,528
5 101-253 Treasurer	20,729	0	0	0	0	0	0	0	20,729
6 101-258 Computer Operations	4,064	0	0	0	0	0	0	0	4,064
7 101-259 Accounting	11,075	0	0	0	0	0	0	0	11,075
9 101-265 Building & Grounds	6,678	0	0	1,668	0	0	0	0	8,345
11 101-101 Board of Commissioners	22,103	0	0	0	0	96	0	0	22,199
12 101-131 Circuit Court	126,301	0	0	0	0	104	0	0	126,405
13 101-136 District Court	96,042	0	0	0	0	408	0	0	96,450
17 101-151 Adult Probation	16,112	0	0	0	0	0	0	0	16,112
19 101-215 Clerk	39,035	0	0	0	0	0	0	0	39,035
20 101-225 Equalization	12,830	0	0	0	0	0	0	0	12,830
21 101-236 Register of Deeds	0	7,710	0	0	0	0	0	0	7,710
22 101-275 Drain Commissioner	12,039	0	0	0	0	0	0	0	12,039
23 101-301 Sheriff Administration	0	0	20,112	0	0	0	0	0	20,112
25 101-351 Jail	50,406	0	94,528	0	0	0	0	0	144,934
28 101-731 MSU Extension	0	0	0	1,947	0	0	0	0	1,947
38 215-141 Friend of the Court	58,619	0	0	0	0	0	0	0	58,619
41 221-XXX Health Department	0	0	0	10,106	0	0	0	0	10,106
43 223-XXX Pers. Care-Aide	0	4,750	0	0	0	0	0	0	4,750
44 224-XXX Animal Control	0	0	0	0	0	0	3,556	0	3,556
56 261-353 Court Discretionary	48	0	0	0	0	0	0	0	48
57 261-354 Community Corrections Adm	1,049	0	0	0	0	0	0	0	1,049
58 261-355 Comm Corr Screen/Assess	1,479	0	0	0	0	0	0	0	1,479
59 261-357 Jail Work Crew	429	0	0	0	0	0	0	0	429
60 261-358 Day Reporting	4,150	0	0	0	0	0	0	0	4,150
95 292-XXX 293-XXX Child Care Fund	4,865	0	0	0	0	0	0	0	4,865
97 295-XXX Soldiers Relief	0	3,590	0	0	0	0	0	0	3,590
117 675-XXX Equip Acquisition	0	0	0	0	5,482	0	0	0	5,482
127 All Other	5,809	1,757	0	110	0	0	0	37,876	45,552
Total	\$546,698	\$17,808	\$114,640	\$13,831	\$5,482	\$830	\$3,556	\$37,876	\$740,721

Administrator/Controller 101-102

Nature and Extent of Service

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

For cost plan purposes the costs of the Administrator/Controller are allocated to all departments and programs based on the number of Full Time Equivalents (FTE's).

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

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

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A. Department Costs

Dept:2 101-102 Administration

Description		Amount	General Admin	Administration
Personnel Costs				
Salaries	S1	170,825	0	170,825
Salary % Split			.00%	100.00%
Fringes	S	52,956	0	52,956
Subtotal - Personnel Costs		223,781	0	223,781
Services & Supplies Cost				
728.0 Postage	S	15	0	15
729.0 Printing And Binding	S	2,661	0	2,661
730.0 Office Supplies	S	828	0	828
730.1 Copy Costs & Supplies	S	655	0	655
850.0 Telephone	S	251	0	251
900.0 Advertisements	D	774	0	0
940.0 Cost Allocation	D	29,002	0	0
Subtotal - Services & Supplies		34,186	0	4,410
Department Cost Total		257,967	0	228,191
Adjustments to Cost				
900.0 Advertisements	D	(774)	0	0
940.0 Cost Allocation	D	(29,002)	0	0
Subtotal - Adjustments		(29,776)	0	0
Total Costs After Adjustments		228,191	0	228,191
General Admin Distribution			0	0
Grand Total		<u>\$228,191</u>		<u>\$228,191</u>

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B. Incoming Costs - (Default Spread Expense%)

Dept:2 101-102 Administration

Department	First Incoming	Second Incoming	Administration
1 County Complex	\$10,508	\$24	\$10,531
Subtotal - Building Depreciation	10,508	24	10,531
2 Administration	0	1,830	1,830
Subtotal - 101-102 Administration	0	1,830	1,830
3 Accounting Serv	0	668	668
3 Corporation Council	0	871	871
3 Cost Allocation	0	207	207
3 HR Physicals	0	5	5
Subtotal - 101-210 Professional Service	0	1,751	1,751
4 Civil Counsel	0	311	311
Subtotal - 101-229 Prosecuting Attorne	0	311	311
5 Cash Accounting	0	2,262	2,262
5 Accounts Payable	0	159	159
Subtotal - 101-253 Treasurer	0	2,421	2,421
6 Network Support	0	2,266	2,266
6 Desk Top Support	0	2,437	2,437
Subtotal - 101-258 Computer Operatio	0	4,703	4,703
7 General Accounting	0	1,762	1,762
7 Accounts Payable	0	887	887
7 Payroll	0	695	695
7 Termination Payoff	0	779	779
Subtotal - 101-259 Accounting	0	4,123	4,123
8 County Complex	0	2,974	2,974
Subtotal - 101-264 Utilities	0	2,974	2,974
9 County Complex	0	4,713	4,713
9 Phone/Network	0	158	158
9 Shredding Services	0	616	616

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B. Incoming Costs - (Default Spread Expense%)

Dept:2 101-102 Administration

Department	First Incoming	Second Incoming	Administratio n
Subtotal - 101-265 Building & Grounds	\$0	\$5,487	\$5,487
10 General Liability	0	89	89
10 Public Officials Liability	0	369	369
10 County Complex Property	0	435	435
Subtotal - 101-954 Insurance	0	893	893
Total Incoming	10,508	24,516	35,024
C. Total Allocated		<u>\$263,215</u>	<u>\$263,215</u>
		100.00%	

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Administration Allocations

Dept:2 101-102 Administration

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 101-102 Administration	2.70	0.77%	\$1,830	\$0	\$1,830	\$0	\$1,830
4 101-229 Prosecuting Attorney	12.50	3.55%	8,474	0	8,474	877	9,351
5 101-253 Treasurer	4.70	1.33%	3,186	0	3,186	330	3,516
7 101-259 Accounting	4.70	1.33%	3,186	0	3,186	330	3,516
9 101-265 Building & Grounds	4.80	1.36%	3,254	0	3,254	337	3,591
11 101-101 Board of Commissioners	7.00	1.99%	4,746	0	4,746	491	5,237
12 101-131 Circuit Court	15.60	4.43%	10,576	0	10,576	1,095	11,670
13 101-136 District Court	19.00	5.40%	12,881	0	12,881	1,333	14,214
19 101-215 Clerk	8.20	2.33%	5,559	0	5,559	575	6,134
20 101-225 Equalization	0.90	0.26%	610	0	610	63	673
21 101-236 Register of Deeds	3.60	1.02%	2,441	0	2,441	253	2,693
22 101-275 Drain Commissioner	2.90	0.82%	1,966	0	1,966	203	2,169
23 101-301 Sheriff Administration	31.47	8.94%	21,333	0	21,333	2,208	23,541
25 101-351 Jail	29.90	8.49%	20,270	0	20,270	2,098	22,368
28 101-731 MSU Extension	1.90	0.54%	1,288	0	1,288	133	1,421
33 207-697 208-691 Parks & Rec	4.00	1.14%	2,712	0	2,712	281	2,992
35 211-XXX 911 Fund	18.00	5.11%	12,203	0	12,203	1,263	13,466
38 215-141 Friend of the Court	18.00	5.11%	12,203	0	12,203	1,263	13,466
41 221-XXX Health Department	35.20	10.00%	23,863	0	23,863	2,470	26,333
42 222-XXX Mental Health	75.20	21.36%	50,980	0	50,980	5,276	56,257
43 223-XXX Pers. Care-Aide	16.40	4.66%	11,118	0	11,118	1,151	12,269
44 224-XXX Animal Control	3.80	1.08%	2,576	0	2,576	267	2,843
48 County Surveyor	1.00	0.28%	678	0	678	70	748
53 260-XXX Emergency Manager	0.90	0.26%	610	0	610	63	673
57 261-354 Community Corrections Adm	0.20	0.06%	136	0	136	14	150
58 261-355 Comm Corr Screen/Assess	0.30	0.09%	203	0	203	21	224
59 261-357 Jail Work Crew	0.10	0.03%	68	0	68	7	75
60 261-358 Day Reporting	0.90	0.26%	610	0	610	63	673
64 263-XXX Police Contracts	19.00	5.40%	12,881	0	12,881	1,333	14,214
68 264-331 Marine Safety	0.13	0.04%	89	0	89	9	98
79 266-305 Road Patrol Grant	1.00	0.28%	678	0	678	70	748
95 292-XXX 293-XXX Child Care Fund	4.30	1.22%	2,915	0	2,915	302	3,217
97 295-XXX Soldiers Relief	3.80	1.08%	2,576	0	2,576	267	2,843
Subtotal	352.10	100.00%	238,699	0	238,699	24,516	263,215
Direct Bills					0		0
Total					\$238,699		\$263,215

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

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Allocation Summary

Dept:2 101-102 Administration

Department	Administration	Total
2 101-102 Administration	\$1,830	\$1,830
4 101-229 Prosecuting Attorney	9,351	9,351
5 101-253 Treasurer	3,516	3,516
7 101-259 Accounting	3,516	3,516
9 101-265 Building & Grounds	3,591	3,591
11 101-101 Board of Commissioners	5,237	5,237
12 101-131 Circuit Court	11,670	11,670
13 101-136 District Court	14,214	14,214
19 101-215 Clerk	6,134	6,134
20 101-225 Equalization	673	673
21 101-236 Register of Deeds	2,693	2,693
22 101-275 Drain Commissioner	2,169	2,169
23 101-301 Sheriff Administration	23,541	23,541
25 101-351 Jail	22,368	22,368
28 101-731 MSU Extension	1,421	1,421
33 207-697 208-691 Parks & Rec	2,992	2,992
35 211-XXX 911 Fund	13,466	13,466
38 215-141 Friend of the Court	13,466	13,466
41 221-XXX Health Department	26,333	26,333
42 222-XXX Mental Health	56,257	56,257
43 223-XXX Pers. Care-Aide	12,269	12,269
44 224-XXX Animal Control	2,843	2,843
48 County Surveyor	748	748
53 260-XXX Emergency Manager	673	673
57 261-354 Community Corrections Adm	150	150
58 261-355 Comm Corr Screen/Assess	224	224
59 261-357 Jail Work Crew	75	75
60 261-358 Day Reporting	673	673
64 263-XXX Police Contracts	14,214	14,214
68 264-331 Marine Safety	98	98
79 266-305 Road Patrol Grant	748	748
95 292-XXX 293-XXX Child Care Fund	3,217	3,217
97 295-XXX Soldiers Relief	2,843	2,843
Total	\$263,215	\$263,215

Professional Services 101-210**Nature and Extent of Service**

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

- **Accounting Services** – The County is required to have an annual financial audit performed. The audit assures the Commission and the citizens of the fiscal integrity of the County's financial operations. The cost for the County's annual audit is identified here and is allocated to all departments based on the combined number of revenue and expenditures transactions posted to the general ledger.
- **Corporation Counsel** – The County engages legal counsel to advise the Board and Administration on various legal matters in order to minimize any actions or respond to any issues that may be identified. The cost for the legal counsel is allocated to all departments and programs based on their expenditures.
- **Labor Relations** – The County operates with several bargaining units that require negotiations, interpretations and enforcement of labor agreements. The County retains an attorney to represent the County in such negotiations. The cost of this representation is identified here and allocated to those departments with bargaining unit members based on the number of positions covered.
- **Consulting Cost Plan Preparation** – The County engages an outside consultant to prepare the County's annual cost allocation plan. The plan is used to recover over-head costs from various programs. The cost for the preparation of the plan is identified here and is allocated to the central service departments based on the number of functions per central service department included in the prior year plan.
- **HR Physicals** – The County requires physicals be performed on all new employees. The cost for the physicals is included in this department. These costs are allocated to all departments and programs based on the number of employees.

Professional Services 101-210
Nature and Extent of Service (Continued)

- **Direct Expenses** - Expenses that directly benefit specific departments have been identified within this function and have been allocated to benefitting departments based on actual expenditures.
- **General Government** - Expenses Related to the general function of government have been identified within this function and have not been further allocated.

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

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

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A. Department Costs

Dept:3 101-210 Professional Services

Description		Amount	General Admin	Accounting Serv	Corporation Council	Labor Relations	Cost Allocation	HR Physicals	Direct Services	General Government
Personnel Costs										
Salaries	S	0	0	0	0	0	0	0	0	0
Salary % Split			.00%	.00%	.00%	.00%	.00%	.00%	.00%	.00%
Benefits	S	0	0	0	0	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0	0	0	0	0
Services & Supplies Cost										
801.010 Financial	P	71,910	0	71,910	0	0	0	0	0	0
801.020 Legal	P	221,082	0	0	217,008	4,074	0	0	0	0
802.000 Health Services	P	689	0	0	0	0	0	689	0	0
813.000 Cost Plan	P	12,000	0	0	0	0	12,000	0	0	0
840.000 Cost Allocation	D	3,583	0	0	0	0	0	0	0	0
956.40 Education & Programs	P	150	0	0	0	0	0	0	150	0
Subtotal - Services & Supplies		309,414	0	71,910	217,008	4,074	12,000	689	150	0
Department Cost Total		309,414	0	71,910	217,008	4,074	12,000	689	150	0
Adjustments to Cost										
840.000 Cost Allocation	D	(3,583)	0	0	0	0	0	0	0	0
Subtotal - Adjustments		(3,583)	0	0	0	0	0	0	0	0
Total Costs After Adjustments		305,831	0	71,910	217,008	4,074	12,000	689	150	0
General Admin Distribution			0	0	0	0	0	0	0	0
Grand Total		\$305,831		\$71,910	\$217,008	\$4,074	\$12,000	\$689	\$150	\$0
not allocated										

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B. Incoming Costs - (Default Spread Custom%)

Dept:3 101-210 Professional Services

Department	First Incoming	Second Incoming	Accounting Serv	Corporation Council	Labor Relations	Cost Allocation	HR Physicals	Direct Services	General Government
3 Accounting Serv	\$0	\$799	\$458	\$15	\$253	\$71	\$3	\$0	\$0
3 Corporation Council	0	1,045	598	20	330	92	4	0	0
3 Cost Allocation	0	828	474	16	262	73	3	0	0
Subtotal - 101-210 Professional Services	0	2,671	1,529	52	844	236	10	0	0
4 Civil Counsel	0	373	213	7	118	33	1	0	0
Subtotal - 101-229 Prosecuting Attorneys	0	373	213	7	118	33	1	0	0
5 Cash Accounting	0	3,749	2,146	73	1,185	331	14	0	0
5 Accounts Payable	0	50	29	1	16	4	0	0	0
Subtotal - 101-253 Treasurer	0	3,799	2,175	74	1,201	335	14	0	0
7 General Accounting	0	2,109	1,207	41	667	186	8	0	0
7 Accounts Payable	0	279	160	5	88	25	1	0	0
Subtotal - 101-259 Accounting	0	2,388	1,367	46	755	211	9	0	0
10 General Liability	0	106	61	2	34	9	0	0	0
Subtotal - 101-954 Insurance	0	106	61	2	34	9	0	0	0
Total Incoming	0	9,337	5,346	181	2,952	824	35	0	0
C. Total Allocated		\$315,168	\$77,256	\$217,189	\$7,025	\$12,824	\$724	\$150	\$0
			24.51%	68.91%	2.23%	4.07%	0.23%	0.05%	

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Accounting Serv Allocations

Dept:3 101-210 Professional Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 101-102 Administration	778	0.93%	\$668	\$0	\$668	\$0	\$668
3 101-210 Professional Services	931	1.11%	799	0	799	0	799
4 101-229 Prosecuting Attorney	1,319	1.57%	1,132	0	1,132	86	1,218
5 101-253 Treasurer	2,928	3.50%	2,514	0	2,514	191	2,704
6 101-258 Computer Operations	348	0.42%	299	0	299	23	321
7 101-259 Accounting	1,186	1.42%	1,018	0	1,018	77	1,095
8 101-264 Utilities	618	0.74%	531	0	531	40	571
9 101-265 Building & Grounds	1,681	2.01%	1,443	0	1,443	110	1,553
10 101-954 Insurance	639	0.76%	549	0	549	42	590
11 101-101 Board of Commissioners	209	0.25%	179	0	179	14	193
12 101-131 Circuit Court	1,807	2.16%	1,551	0	1,551	118	1,669
13 101-136 District Court	647	0.77%	555	0	555	42	598
14 101-145 Jury Board	30	0.04%	26	0	26	2	28
15 101-147 Indigent Counsel	1,943	2.32%	1,668	0	1,668	127	1,795
16 101-148 Probate Court	4	0.00%	3	0	3	0	4
17 101-151 Adult Probation	45	0.05%	39	0	39	3	42
18 101-191 Elections	130	0.16%	112	0	112	8	120
19 101-215 Clerk	9,252	11.05%	7,943	0	7,943	603	8,546
20 101-225 Equalization	168	0.20%	144	0	144	11	155
21 101-236 Register of Deeds	1,595	1.90%	1,369	0	1,369	104	1,473
22 101-275 Drain Commissioner	232	0.28%	199	0	199	15	214
23 101-301 Sheriff Administration	1,156	1.38%	992	0	992	75	1,068
24 101-315 Crime Justice Training	8	0.01%	7	0	7	1	7
25 101-351 Jail	718	0.86%	616	0	616	47	663
26 101-445 Drain-at-large	2	0.00%	2	0	2	0	2
27 101-648 Medical Examiner	382	0.46%	328	0	328	25	353
28 101-731 MSU Extension	190	0.23%	163	0	163	12	175
29 101-801 Planning	12	0.01%	10	0	10	1	11
30 101-803 County Memberships	5	0.01%	4	0	4	0	5
31 101-851 LDC Development	1	0.00%	1	0	1	0	1
32 201-449 Road Commission	302	0.36%	259	0	259	20	279
33 207-697 208-691 Parks & Rec	612	0.73%	525	0	525	40	565
34 209-XXX Polly Ann Trail	24	0.03%	21	0	21	2	22
35 211-XXX 911 Fund	897	1.07%	770	0	770	58	829
36 213-228 Victims Rights	70	0.08%	60	0	60	5	65
37 213-230 PA Special Rev	120	0.14%	103	0	103	8	111
38 215-141 Friend of the Court	2,011	2.40%	1,726	0	1,726	131	1,857
40 216-134 Marriage Counseling	555	0.66%	476	0	476	36	513
41 221-XXX Health Department	2,087	2.49%	1,792	0	1,792	136	1,928
42 222-XXX Mental Health	8,335	9.95%	7,156	0	7,156	543	7,699
43 223-XXX Pers. Care-Aide	869	1.04%	746	0	746	57	803
44 224-XXX Animal Control	1,277	1.52%	1,096	0	1,096	83	1,179

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Accounting Serv Allocations

Dept:3 101-210 Professional Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
45 227-XXX Environmental Recycling	7	0.01%	\$6	\$0	\$6	\$0	\$6
46 231-XXX M.H. Court	284	0.34%	244	0	244	19	262
47 242-XXX Remonumentation Grant	158	0.19%	136	0	136	10	146
49 255-XXX Concealed Pistol	2,181	2.60%	1,872	0	1,872	142	2,014
50 256-XXX Reg of Deeds Automation	352	0.42%	302	0	302	23	325
51 257-XXX Budget Stabilization	53	0.06%	46	0	46	3	49
52 259-XXX Rental Property	166	0.20%	143	0	143	11	153
53 260-XXX Emergency Manager	260	0.31%	223	0	223	17	240
54 261-349 Cognitive Programs	41	0.05%	35	0	35	3	38
55 261-350 Drunk Driver Reduction	42	0.05%	36	0	36	3	39
56 261-353 Court Discretionary	1,295	1.55%	1,112	0	1,112	84	1,196
57 261-354 Community Corrections Adm	227	0.27%	195	0	195	15	210
58 261-355 Comm Corr Screen/Assess	117	0.14%	100	0	100	8	108
59 261-357 Jail Work Crew	42	0.05%	36	0	36	3	39
60 261-358 Day Reporting	351	0.42%	301	0	301	23	324
61 261-359 Contracted Services	43	0.05%	37	0	37	3	40
62 262-309 Region Anti-Drug Coord	33	0.04%	28	0	28	2	30
63 262-316 Region Anti-Drug Oper	93	0.11%	80	0	80	6	86
64 263-XXX Police Contracts	2,513	3.00%	2,157	0	2,157	164	2,321
65 264-301 Sheriff	3	0.00%	3	0	3	0	3
67 264-318 Liquor License Dist	2	0.00%	2	0	2	0	2
68 264-331 Marine Safety	139	0.17%	119	0	119	9	128
69 264-332 SERT	18	0.02%	15	0	15	1	17
70 264-333 K-9 Unit	1	0.00%	1	0	1	0	1
71 264-337 Mounted Division	10	0.01%	9	0	9	1	9
72 264-335 Dive Team	13	0.02%	11	0	11	1	12
73 264-351 Jail/Feeding Prisoners	55	0.07%	47	0	47	4	51
74 264-352 Training	42	0.05%	36	0	36	3	39
76 265-XXX Policing Contracts	2	0.00%	2	0	2	0	2
77 266-302 Safe & Sober-Step Grant	106	0.13%	91	0	91	7	98
78 266-304 D.A.R.E. Grant	12	0.01%	10	0	10	1	11
79 266-305 Road Patrol Grant	206	0.25%	177	0	177	13	190
80 266-307 Motorcycle Safety	20	0.02%	17	0	17	1	18
81 266-309 Regional Anti-Drug	130	0.16%	112	0	112	8	120
82 266-351 Jail/Feeding	65	0.08%	56	0	56	4	60
84 267-228 Victims Rights	1	0.00%	1	0	1	0	1
85 267-229 Prosecutor	32	0.04%	27	0	27	2	30
86 267-264 Building Operations	44	0.05%	38	0	38	3	41
87 267-301 Sheriff Administration	93	0.11%	80	0	80	6	86
88 267-334 Sheriff Forfeit	2	0.00%	2	0	2	0	2
90 269-XXX Law Library	53	0.06%	46	0	46	3	49
91 274-XXX Community Development	50	0.06%	43	0	43	3	46

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Accounting Serv Allocations

Dept:3 101-210 Professional Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
92 276-XXX Senior Millage	265	0.32%	\$228	\$0	\$228	\$17	\$245
93 286-XXX Local Reserve Fund	48	0.06%	41	0	41	3	44
94 291-XXX MCF Operations	394	0.47%	338	0	338	26	364
95 292-XXX 293-XXX Child Care Fund	1,584	1.89%	1,360	0	1,360	103	1,463
96 294-XXX Veterans Trust	7	0.01%	6	0	6	0	6
97 295-XXX Soldiers Relief	592	0.71%	508	0	508	39	547
98 296-XXX Soil & Sed	377	0.45%	324	0	324	25	348
99 298-747 Community Colloborative	108	0.13%	93	0	93	7	100
100 298-753 Suicide Prev Program	16	0.02%	14	0	14	1	15
101 299-XXX Comm Collaborat	167	0.20%	143	0	143	11	154
102 360-XXX Drain Fund	2	0.00%	2	0	2	0	2
103 361-382 Debt Serv Fund	329	0.39%	282	0	282	21	304
104 466-XXX Jail Construction Fund	16	0.02%	14	0	14	1	15
105 469-XXX Cap Projects Fund	44	0.05%	38	0	38	3	41
106 470-XXX Old Courthouse Restoration	49	0.06%	42	0	42	3	45
107 482-XXX 9-1-1 Construction	13	0.02%	11	0	11	1	12
108 486-XXX S Branch Mill Creek - Constr	1	0.00%	1	0	1	0	1
109 489-XXX Indian Creek Construction	48	0.06%	41	0	41	3	44
110 531-XXX Delinquent Tax Fund	10,141	12.11%	8,706	0	8,706	661	9,367
111 532-XXX Foreclosure	4,244	5.07%	3,643	0	3,643	276	3,920
112 601-XXX Revolving Drain Fund	35	0.04%	30	0	30	2	32
114 638-XXX DrainEquipment	151	0.18%	130	0	130	10	139
115 649-XXX CMH Equipment	69	0.08%	59	0	59	4	64
117 675-XXX Equip Acquisition	1,549	1.85%	1,330	0	1,330	101	1,431
118 676-XXX Unemployment Insurance	15	0.02%	13	0	13	1	14
119 677-XXX Worker's Comp Fund	43	0.05%	37	0	37	3	40
120 678-XXX Health Insurance	4,975	5.94%	4,271	0	4,271	324	4,595
123 731-XXX Retirement System	1,855	2.21%	1,593	0	1,593	121	1,713
124 736-XXX Health Care Services	781	0.93%	670	0	670	51	721
125 801-XXX Special Assessment	284	0.34%	244	0	244	19	262
127 All Other	81	0.10%	70	0	70	5	75
Subtotal	83,763	100.00%	71,910	0	71,910	5,346	77,256
Direct Bills					0		0
Total					\$71,910		\$77,256

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

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Corporation Council Allocations

Dept:3 101-210 Professional Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 101-102 Administration	257,968	0.40%	\$871	\$0	\$871	\$0	\$871
3 101-210 Professional Services	309,414	0.48%	1,045	0	1,045	0	1,045
4 101-229 Prosecuting Attorney	1,263,723	1.97%	4,266	0	4,266	4	4,270
5 101-253 Treasurer	395,937	0.62%	1,337	0	1,337	1	1,338
6 101-258 Computer Operations	264,758	0.41%	894	0	894	1	895
7 101-259 Accounting	450,059	0.70%	1,519	0	1,519	1	1,521
8 101-264 Utilities	346,288	0.54%	1,169	0	1,169	1	1,170
9 101-265 Building & Grounds	746,993	1.16%	2,522	0	2,522	2	2,524
10 101-954 Insurance	291,619	0.45%	984	0	984	1	985
11 101-101 Board of Commissioners	308,445	0.48%	1,041	0	1,041	1	1,042
12 101-131 Circuit Court	1,592,803	2.48%	5,377	0	5,377	5	5,381
13 101-136 District Court	1,555,937	2.42%	5,252	0	5,252	4	5,257
14 101-145 Jury Board	4,752	0.01%	16	0	16	0	16
15 101-147 Indegent Counsel	428,580	0.67%	1,447	0	1,447	1	1,448
17 101-151 Adult Probation	28,644	0.04%	97	0	97	0	97
18 101-191 Elections	26,062	0.04%	88	0	88	0	88
19 101-215 Clerk	645,506	1.00%	2,179	0	2,179	2	2,181
20 101-225 Equalization	254,026	0.40%	858	0	858	1	858
21 101-236 Register of Deeds	294,273	0.46%	993	0	993	1	994
22 101-275 Drain Commissioner	229,681	0.36%	775	0	775	1	776
23 101-301 Sheriff Administration	2,973,369	4.63%	10,037	0	10,037	8	10,046
24 101-315 Crime Justice Training	8,838	0.01%	30	0	30	0	30
25 101-351 Jail	3,213,486	5.00%	10,848	0	10,848	9	10,857
26 101-445 Drain-at-large	686,991	1.07%	2,319	0	2,319	2	2,321
27 101-648 Medical Examiner	94,171	0.15%	318	0	318	0	318
28 101-731 MSU Extension	230,337	0.36%	778	0	778	1	778
29 101-801 Planning	277	0.00%	1	0	1	0	1
30 101-803 County Memberships	14,269	0.02%	48	0	48	0	48
31 101-851 LDC Development	10,000	0.02%	34	0	34	0	34
32 201-449 Road Commission	247,533	0.39%	836	0	836	1	836
33 207-697 208-691 Parks & Rec	181,517	0.28%	613	0	613	1	613
34 209-XXX Polly Ann Trail	5,746	0.01%	19	0	19	0	19
35 211-XXX 911 Fund	1,762,429	2.74%	5,950	0	5,950	5	5,955
38 215-141 Friend of the Court	1,364,029	2.12%	4,605	0	4,605	4	4,608
40 216-134 Marriage Counseling	2,366	0.00%	8	0	8	0	8
41 221-XXX Health Department	2,875,306	4.47%	9,706	0	9,706	8	9,714
42 222-XXX Mental Health	19,723,728	30.68%	66,582	0	66,582	56	66,638
43 223-XXX Pers. Care-Aide	1,193,888	1.86%	4,030	0	4,030	3	4,034
44 224-XXX Animal Control	310,065	0.48%	1,047	0	1,047	1	1,048
45 227-XXX Environmental Recycling	6,829	0.01%	23	0	23	0	23
46 231-XXX M.H. Court	83,791	0.13%	283	0	283	0	283
47 242-XXX Remonumentation Grant	55,240	0.09%	186	0	186	0	187

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Corporation Council Allocations

Dept:3 101-210 Professional Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
49 255-XXX Concealed Pistol	27,461	0.04%	\$93	\$0	\$93	\$0	\$93
50 256-XXX Reg of Deeds Automation	45,805	0.07%	155	0	155	0	155
53 260-XXX Emergency Manager	82,315	0.13%	278	0	278	0	278
54 261-349 Cognitive Programs	19,970	0.03%	67	0	67	0	67
55 261-350 Drunk Driver Reduction	26,522	0.04%	90	0	90	0	90
56 261-353 Court Discretionary	23,064	0.04%	78	0	78	0	78
57 261-354 Community Corrections Adm	19,716	0.03%	67	0	67	0	67
59 261-357 Jail Work Crew	30,838	0.05%	104	0	104	0	104
60 261-358 Day Reporting	76,309	0.12%	258	0	258	0	258
61 261-359 Contracted Services	61,748	0.10%	208	0	208	0	209
64 263-XXX Police Contracts	1,536,082	2.39%	5,185	0	5,185	4	5,190
65 264-301 Sheriff	473	0.00%	2	0	2	0	2
68 264-331 Marine Safety	13,530	0.02%	46	0	46	0	46
69 264-332 SERT	1,965	0.00%	7	0	7	0	7
70 264-333 K-9 Unit	118	0.00%	0	0	0	0	0
71 264-337 Mounted Division	2,149	0.00%	7	0	7	0	7
73 264-351 Jail/Feeding Prisoners	4,737	0.01%	16	0	16	0	16
74 264-352 Training	15,306	0.02%	52	0	52	0	52
81 266-309 Regional Anti-Drug	37,539	0.06%	127	0	127	0	127
82 266-351 Jail/Feeding	1,238	0.00%	4	0	4	0	4
86 267-264 Building Operations	161,107	0.25%	544	0	544	0	544
87 267-301 Sheriff Administration	20,407	0.03%	69	0	69	0	69
90 269-XXX Law Library	13,827	0.02%	47	0	47	0	47
91 274-XXX Community Development	412,670	0.64%	1,393	0	1,393	1	1,394
92 276-XXX Senior Millage	675,463	1.05%	2,280	0	2,280	2	2,282
95 292-XXX 293-XXX Child Care Fund	1,406,762	2.19%	4,749	0	4,749	4	4,753
96 294-XXX Veterans Trust	2,395	0.00%	8	0	8	0	8
97 295-XXX Soldiers Relief	318,239	0.50%	1,074	0	1,074	1	1,075
98 296-XXX Soil & Sed	119,221	0.19%	402	0	402	0	403
99 298-747 Community Colloborative	13,359	0.02%	45	0	45	0	45
100 298-753 Suicide Prev Program	7,774	0.01%	26	0	26	0	26
101 299-XXX Comm Collaborat	25,136	0.04%	85	0	85	0	85
104 466-XXX Jail Construction Fund	628,792	0.98%	2,123	0	2,123	2	2,124
105 469-XXX Cap Projects Fund	1,282,758	2.00%	4,330	0	4,330	4	4,334
106 470-XXX Old Courthouse Restoration	3,330	0.01%	11	0	11	0	11
107 482-XXX 9-1-1 Construction	949,660	1.48%	3,206	0	3,206	3	3,209
108 486-XXX S Branch Mill Creek - Constr	(41,731)	-0.06%	(141)	0	(141)	(0)	(141)
109 489-XXX Indian Creek Construction	2,531,881	3.94%	8,547	0	8,547	7	8,554
110 531-XXX Delinquent Tax Fund	274,680	0.43%	927	0	927	1	928
115 649-XXX CMH Equipment	107,389	0.17%	363	0	363	0	363
117 675-XXX Equip Acquisition	942,186	1.47%	3,181	0	3,181	3	3,183
118 676-XXX Unemployment Insurance	6,974	0.01%	24	0	24	0	24

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Corporation Council Allocations

Dept:3 101-210 Professional Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
119 677-XXX Worker's Comp Fund	274,656	0.43%	\$927	\$0	\$927	\$1	\$928
120 678-XXX Health Insurance	4,531,650	7.05%	15,298	0	15,298	13	15,311
123 731-XXX Retirement System	2,732,617	4.25%	9,225	0	9,225	8	9,232
124 736-XXX Health Care Services	116,819	0.18%	394	0	394	0	395
Subtotal	64,284,579	100.00%	217,008	0	217,008	181	217,189
Direct Bills					0		0
Total					\$217,008		\$217,189

Basis Units: Dollars of expenditures (Exclude; Health & CMH)

Source: Financials

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Labor Relations Allocations

Dept:3 101-210 Professional Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 101-229 Prosecuting Attorney	7	2.99%	\$122	\$0	\$122	\$88	\$210
5 101-253 Treasurer	2	0.85%	35	0	35	25	60
7 101-259 Accounting	2	0.85%	35	0	35	25	60
9 101-265 Building & Grounds	2	0.85%	35	0	35	25	60
13 101-136 District Court	16	6.84%	279	0	279	202	480
19 101-215 Clerk	6	2.56%	104	0	104	76	180
20 101-225 Equalization	1	0.43%	17	0	17	13	30
21 101-236 Register of Deeds	2	0.85%	35	0	35	25	60
23 101-301 Sheriff Administration	26	11.11%	453	0	453	328	781
25 101-351 Jail	26	11.11%	453	0	453	328	781
28 101-731 MSU Extension	2	0.85%	35	0	35	25	60
35 211-XXX 911 Fund	14	5.98%	244	0	244	177	420
38 215-141 Friend of the Court	14	5.98%	244	0	244	177	420
41 221-XXX Health Department	23	9.83%	400	0	400	290	691
42 222-XXX Mental Health	57	24.36%	992	0	992	719	1,711
43 223-XXX Pers. Care-Aide	7	2.99%	122	0	122	88	210
44 224-XXX Animal Control	3	1.28%	52	0	52	38	90
64 263-XXX Police Contracts	19	8.12%	331	0	331	240	570
79 266-305 Road Patrol Grant	1	0.43%	17	0	17	13	30
97 295-XXX Soldiers Relief	3	1.28%	52	0	52	38	90
111 532-XXX Foreclosure	1	0.43%	17	0	17	13	30
Subtotal	234	100.00%	4,074	0	4,074	2,952	7,025
Direct Bills					0		0
Total					\$4,074		\$7,025

Basis Units: Number of union positions by Department

Source: Union reduction report

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Cost Allocation Allocations

Dept:3 101-210 Professional Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
1 Building Depreciation	8	13.79%	\$1,655	\$0	\$1,655	\$0	\$1,655
2 101-102 Administration	1	1.72%	207	0	207	0	207
3 101-210 Professional Services	4	6.90%	828	0	828	0	828
4 101-229 Prosecuting Attorney	2	3.45%	414	0	414	37	450
5 101-253 Treasurer	3	5.17%	621	0	621	55	676
6 101-258 Computer Operations	4	6.90%	828	0	828	73	901
7 101-259 Accounting	4	6.90%	828	0	828	73	901
8 101-264 Utilities	7	12.07%	1,448	0	1,448	128	1,576
9 101-265 Building & Grounds	14	24.14%	2,897	0	2,897	256	3,153
10 101-954 Insurance	11	18.97%	2,276	0	2,276	201	2,477
Subtotal	58	100.00%	12,000	0	12,000	824	12,824
Direct Bills					0		0
Total					\$12,000		\$12,824

Basis Units: Number of functions by Central Service Department

Source: Prior year Cost Plan

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HR Physicals Allocations

Dept:3 101-210 Professional Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 101-102 Administration	2.70	0.77%	\$5	\$0	\$5	\$0	\$5
4 101-229 Prosecuting Attorney	12.50	3.55%	24	0	24	1	26
5 101-253 Treasurer	4.70	1.33%	9	0	9	0	10
7 101-259 Accounting	4.70	1.33%	9	0	9	0	10
9 101-265 Building & Grounds	4.80	1.36%	9	0	9	0	10
11 101-101 Board of Commissioners	7.00	1.99%	14	0	14	1	14
12 101-131 Circuit Court	15.60	4.43%	31	0	31	2	32
13 101-136 District Court	19.00	5.40%	37	0	37	2	39
19 101-215 Clerk	8.20	2.33%	16	0	16	1	17
20 101-225 Equalization	0.90	0.26%	2	0	2	0	2
21 101-236 Register of Deeds	3.60	1.02%	7	0	7	0	7
22 101-275 Drain Commissioner	2.90	0.82%	6	0	6	0	6
23 101-301 Sheriff Administration	31.47	8.94%	62	0	62	3	65
25 101-351 Jail	29.90	8.49%	59	0	59	3	62
28 101-731 MSU Extension	1.90	0.54%	4	0	4	0	4
33 207-697 208-691 Parks & Rec	4.00	1.14%	8	0	8	0	8
35 211-XXX 911 Fund	18.00	5.11%	35	0	35	2	37
38 215-141 Friend of the Court	18.00	5.11%	35	0	35	2	37
41 221-XXX Health Department	35.20	10.00%	69	0	69	4	72
42 222-XXX Mental Health	75.20	21.36%	147	0	147	8	155
43 223-XXX Pers. Care-Aide	16.40	4.66%	32	0	32	2	34
44 224-XXX Animal Control	3.80	1.08%	7	0	7	0	8
48 County Surveyor	1.00	0.28%	2	0	2	0	2
53 260-XXX Emergency Manager	0.90	0.26%	2	0	2	0	2
57 261-354 Community Corrections Adm	0.20	0.06%	0	0	0	0	0
58 261-355 Comm Corr Screen/Assess	0.30	0.09%	1	0	1	0	1
59 261-357 Jail Work Crew	0.10	0.03%	0	0	0	0	0
60 261-358 Day Reporting	0.90	0.26%	2	0	2	0	2
64 263-XXX Police Contracts	19.00	5.40%	37	0	37	2	39
68 264-331 Marine Safety	0.13	0.04%	0	0	0	0	0
79 266-305 Road Patrol Grant	1.00	0.28%	2	0	2	0	2
95 292-XXX 293-XXX Child Care Fund	4.30	1.22%	8	0	8	0	9
97 295-XXX Soldiers Relief	3.80	1.08%	7	0	7	0	8
Subtotal	352.10	100.00%	689	0	689	35	724
Direct Bills					0		0
Total					\$689		\$724

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

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Direct Services Allocations

Dept:3 101-210 Professional Services

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
19 101-215 Clerk	150	100.00%	\$150	\$0	\$150	\$0	\$150
Subtotal	150	100.00%	150	0	150	0	150
Direct Bills					0		0
Total					\$150		\$150

Basis Units: Direct to Benefitting Department
Source: Financial Transaction History

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Allocation Summary

Dept:3 101-210 Professional Services

Department	Accounting Serv	Corporation Council	Labor Relations	Cost Allocation	HR Physicals	Direct Services	General Government	Total
1 Building Depreciation	\$0	\$0	\$0	\$1,655	\$0	\$0	\$0	\$1,655
2 101-102 Administration	668	871	0	207	5	0	0	1,751
3 101-210 Professional Services	799	1,045	0	828	0	0	0	2,671
4 101-229 Prosecuting Attorney	1,218	4,270	210	450	26	0	0	6,174
5 101-253 Treasurer	2,704	1,338	60	676	10	0	0	4,787
6 101-258 Computer Operations	321	895	0	901	0	0	0	2,117
7 101-259 Accounting	1,095	1,521	60	901	10	0	0	3,587
8 101-264 Utilities	571	1,170	0	1,576	0	0	0	3,317
9 101-265 Building & Grounds	1,553	2,524	60	3,153	10	0	0	7,299
10 101-954 Insurance	590	985	0	2,477	0	0	0	4,053
11 101-101 Board of Commissioners	193	1,042	0	0	14	0	0	1,250
12 101-131 Circuit Court	1,669	5,381	0	0	32	0	0	7,083
13 101-136 District Court	598	5,257	480	0	39	0	0	6,374
14 101-145 Jury Board	28	16	0	0	0	0	0	44
15 101-147 Indegent Counsel	1,795	1,448	0	0	0	0	0	3,243
16 101-148 Probate Court	4	0	0	0	0	0	0	4
17 101-151 Adult Probation	42	97	0	0	0	0	0	138
18 101-191 Elections	120	88	0	0	0	0	0	208
19 101-215 Clerk	8,546	2,181	180	0	17	150	0	11,073
20 101-225 Equalization	155	858	30	0	2	0	0	1,045
21 101-236 Register of Deeds	1,473	994	60	0	7	0	0	2,535
22 101-275 Drain Commissioner	214	776	0	0	6	0	0	996
23 101-301 Sheriff Administration	1,068	10,046	781	0	65	0	0	11,959
24 101-315 Crime Justice Training	7	30	0	0	0	0	0	37
25 101-351 Jail	663	10,857	781	0	62	0	0	12,362
26 101-445 Drain-at-large	2	2,321	0	0	0	0	0	2,323
27 101-648 Medical Examiner	353	318	0	0	0	0	0	671
28 101-731 MSU Extension	175	778	60	0	4	0	0	1,018
29 101-801 Planning	11	1	0	0	0	0	0	12
30 101-803 County Memberships	5	48	0	0	0	0	0	53
31 101-851 LDC Development	1	34	0	0	0	0	0	35
32 201-449 Road Commission	279	836	0	0	0	0	0	1,115
33 207-697 208-691 Parks & Rec	565	613	0	0	8	0	0	1,187
34 209-XXX Polly Ann Trail	22	19	0	0	0	0	0	42
35 211-XXX 911 Fund	829	5,955	420	0	37	0	0	7,240
36 213-228 Victims Rights	65	0	0	0	0	0	0	65
37 213-230 PA Special Rev	111	0	0	0	0	0	0	111
38 215-141 Friend of the Court	1,857	4,608	420	0	37	0	0	6,923
40 216-134 Marriage Counseling	513	8	0	0	0	0	0	521
41 221-XXX Health Department	1,928	9,714	691	0	72	0	0	12,405
42 222-XXX Mental Health	7,699	66,638	1,711	0	155	0	0	76,203

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Allocation Summary

Dept:3 101-210 Professional Services

Department	Accounting Serv	Corporation Council	Labor Relations	Cost Allocation	HR Physicals	Direct Services	General Government	Total
43 223-XXX Pers. Care-Aide	\$803	\$4,034	\$210	\$0	\$34	\$0	\$0	\$5,080
44 224-XXX Animal Control	1,179	1,048	90	0	8	0	0	2,325
45 227-XXX Environmental Recycling	6	23	0	0	0	0	0	30
46 231-XXX M.H. Court	262	283	0	0	0	0	0	545
47 242-XXX Remonumentation Grant	146	187	0	0	0	0	0	333
48 County Surveyor	0	0	0	0	2	0	0	2
49 255-XXX Concealed Pistol	2,014	93	0	0	0	0	0	2,107
50 256-XXX Reg of Deeds Automation	325	155	0	0	0	0	0	480
51 257-XXX Budget Stabilization	49	0	0	0	0	0	0	49
52 259-XXX Rental Property	153	0	0	0	0	0	0	153
53 260-XXX Emergency Manager	240	278	0	0	2	0	0	520
54 261-349 Cognitive Programs	38	67	0	0	0	0	0	105
55 261-350 Drunk Driver Reduction	39	90	0	0	0	0	0	128
56 261-353 Court Discretionary	1,196	78	0	0	0	0	0	1,274
57 261-354 Community Corrections Adm	210	67	0	0	0	0	0	277
58 261-355 Comm Corr Screen/Assess	108	0	0	0	1	0	0	109
59 261-357 Jail Work Crew	39	104	0	0	0	0	0	143
60 261-358 Day Reporting	324	258	0	0	2	0	0	584
61 261-359 Contracted Services	40	209	0	0	0	0	0	248
62 262-309 Region Anti-Drug Coord	30	0	0	0	0	0	0	30
63 262-316 Region Anti-Drug Oper	86	0	0	0	0	0	0	86
64 263-XXX Police Contracts	2,321	5,190	570	0	39	0	0	8,120
65 264-301 Sheriff	3	2	0	0	0	0	0	4
67 264-318 Liquor License Dist	2	0	0	0	0	0	0	2
68 264-331 Marine Safety	128	46	0	0	0	0	0	174
69 264-332 SERT	17	7	0	0	0	0	0	23
70 264-333 K-9 Unit	1	0	0	0	0	0	0	1
71 264-337 Mounted Division	9	7	0	0	0	0	0	16
72 264-335 Dive Team	12	0	0	0	0	0	0	12
73 264-351 Jail/Feeding Prisoners	51	16	0	0	0	0	0	67
74 264-352 Training	39	52	0	0	0	0	0	91
76 265-XXX Policing Contracts	2	0	0	0	0	0	0	2
77 266-302 Safe & Sober-Step Grant	98	0	0	0	0	0	0	98
78 266-304 D.A.R.E. Grant	11	0	0	0	0	0	0	11
79 266-305 Road Patrol Grant	190	0	30	0	2	0	0	222
80 266-307 Motorcycle Safety	18	0	0	0	0	0	0	18
81 266-309 Regional Anti-Drug	120	127	0	0	0	0	0	247
82 266-351 Jail/Feeding	60	4	0	0	0	0	0	64
84 267-228 Victims Rights	1	0	0	0	0	0	0	1
85 267-229 Prosecutor	30	0	0	0	0	0	0	30
86 267-264 Building Operations	41	544	0	0	0	0	0	585

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Allocation Summary

Dept:3 101-210 Professional Services

Department	Accounting Serv	Corporation Council	Labor Relations	Cost Allocation	HR Physicals	Direct Services	General Government	Total
87 267-301 Sheriff Administration	\$86	\$69	\$0	\$0	\$0	\$0	\$0	\$155
88 267-334 Sheriff Forfeit	2	0	0	0	0	0	0	2
90 269-XXX Law Library	49	47	0	0	0	0	0	96
91 274-XXX Community Development	46	1,394	0	0	0	0	0	1,440
92 276-XXX Senior Millage	245	2,282	0	0	0	0	0	2,527
93 286-XXX Local Reserve Fund	44	0	0	0	0	0	0	44
94 291-XXX MCF Operations	364	0	0	0	0	0	0	364
95 292-XXX 293-XXX Child Care Fund	1,463	4,753	0	0	9	0	0	6,225
96 294-XXX Veterans Trust	6	8	0	0	0	0	0	15
97 295-XXX Soldiers Relief	547	1,075	90	0	8	0	0	1,720
98 296-XXX Soil & Sed	348	403	0	0	0	0	0	751
99 298-747 Community Colloborative	100	45	0	0	0	0	0	145
100 298-753 Suicide Prev Program	15	26	0	0	0	0	0	41
101 299-XXX Comm Collaborat	154	85	0	0	0	0	0	239
102 360-XXX Drain Fund	2	0	0	0	0	0	0	2
103 361-382 Debt Serv Fund	304	0	0	0	0	0	0	304
104 466-XXX Jail Construction Fund	15	2,124	0	0	0	0	0	2,139
105 469-XXX Cap Projects Fund	41	4,334	0	0	0	0	0	4,375
106 470-XXX Old Courthouse Restoration	45	11	0	0	0	0	0	57
107 482-XXX 9-1-1 Construction	12	3,209	0	0	0	0	0	3,221
108 486-XXX S Branch Mill Creek - Constr	1	(141)	0	0	0	0	0	(140)
109 489-XXX Indian Creek Construction	44	8,554	0	0	0	0	0	8,599
110 531-XXX Delinquent Tax Fund	9,367	928	0	0	0	0	0	10,295
111 532-XXX Foreclosure	3,920	0	30	0	0	0	0	3,950
112 601-XXX Revolving Drain Fund	32	0	0	0	0	0	0	32
114 638-XXX DrainEquipment	139	0	0	0	0	0	0	139
115 649-XXX CMH Equipment	64	363	0	0	0	0	0	427
117 675-XXX Equip Acquisition	1,431	3,183	0	0	0	0	0	4,614
118 676-XXX Unemployment Insurance	14	24	0	0	0	0	0	37
119 677-XXX Worker's Comp Fund	40	928	0	0	0	0	0	968
120 678-XXX Health Insurance	4,595	15,311	0	0	0	0	0	19,906
123 731-XXX Retirement System	1,713	9,232	0	0	0	0	0	10,946
124 736-XXX Health Care Services	721	395	0	0	0	0	0	1,116
125 801-XXX Special Assessment	262	0	0	0	0	0	0	262
127 All Other	75	0	0	0	0	0	0	75
Total	\$77,256	\$217,189	\$7,025	\$12,824	\$724	\$150	\$0	\$315,168

Prosecuting Attorney – Civil Counsel 101-229
Nature and Extent of Service

The Lapeer County Prosecutor is an elected official responsible for the enforcement of the law in the County. The prosecutor and his staff work with local and state police in bringing criminals to justice through the court system. In addition, the prosecutor's staff also provides the County with corporation counsel advising the commissioners, the administration and departments with legal guidance in order to comply with statutes and avoid any missteps that might place the County at risk.

For plan purposes the costs of the office are separated as follows:

- **Corporation Counsel** - Costs associated with the Corporation Counsel function are allocated to all departments based on their expenditure levels.
- **General Government** – The balance of the costs for the office relate to the enforcement of civil and criminal statutes and the enforcement of the Title IV-D Child Support program under a contract with the Michigan Department of Health and Human service – Office of Child Support Enforcement. These activities are not allocated in this plan.

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

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

Prosecuting Attorney – Civil Counsel 101-229
Nature and Extent of Service
(Continued)

Computation of Prosecuting Attorney's Indirect Costs
Based on the year ended December 31, 2017

Description	Total	PA-Operations	PA-DP
Final Costs 2017	\$132,225	\$114,589	\$17,636
Fixed Costs 2017	119,678	97,686	21,992
Carry Forward Adjustment	12,547	16,903	-4,356
Proposed Costs for 2019	\$144,772	\$131,492	\$13,280

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A. Department Costs

Dept:4 101-229 Prosecuting Attorney

Description		Amount	General Admin	Civil Counsel	General Government
Personnel Costs					
Salaries	S1	754,829	79,844	43,808	631,176
Salary % Split			10.58%	5.80%	83.62%
Benefits	S	310,265	32,819	18,007	259,439
Subtotal - Personnel Costs		1,065,094	112,664	61,815	890,615
Services & Supplies Cost					
728.000 Postage	S	2,843	301	165	2,377
728.10 Postage - Other	S	259	27	15	217
728.200 IV-D Postage	P	1,544	0	0	1,544
730.000 Supplies	S	11,612	1,228	674	9,710
730.200 Supplies IV-D	P	1,102	0	0	1,102
744.000 Gas Oil and Grease	S	255	27	15	213
805.000 Witness Fees	P	4,275	0	0	4,275
813.010 Stenographers	P	1,864	0	0	1,864
813.200 Parentage Testing	P	(150)	0	0	(150)
813.259 Consulting	S	2,000	212	116	1,672
813.258 Contracted Services	S	9,862	1,043	572	8,246
814.000 Serving Subpoenas	P	725	0	0	725
814.200 Process Service IV-D	S	706	75	41	590
815.000 Special Projects	S	37	4	2	31
850.000 Telephone	S	6,149	650	357	5,142
860.050 Mileage	S	871	92	51	728
933.200 Office Equip Maint	S	2,897	306	168	2,422
940.000 Cost Allocation	D	117,743	0	0	0
941.000 Equipment Rental	S	2,769	293	161	2,315
942.000 Vehicle Cost Allocation	S	3,756	397	218	3,141
944.000 Technology License	S	8,161	863	474	6,824
956.000 Employee Training	S	4,853	513	282	4,058
957.000 Memberships	S	3,540	374	205	2,960

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A. Department Costs

Dept:4 101-229 Prosecuting Attorney

Description		Amount	General Admin	Civil Counsel	General Government
979.000 Books	S	10,956	1,159	636	9,161
Subtotal - Services & Supplies		198,629	7,566	4,151	69,169
Department Cost Total		1,263,723	120,230	65,967	959,784
Adjustments to Cost					
940.000 Cost Allocation	D	(117,743)	0	0	0
Subtotal - Adjustments		(117,743)	0	0	0
Total Costs After Adjustments		1,145,980	120,230	65,967	959,784
General Admin Distribution			(120,230)	7,803	112,426
Grand Total		<u>\$1,145,980</u>		<u>\$73,770</u>	<u>\$1,072,210</u>
				not allocated	

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B. Incoming Costs - (Default Spread Salary%)

Dept:4 101-229 Prosecuting Attorney

Department	First Incoming	Second Incoming	Civil Counsel	General Government
1 County Complex	\$42,212	\$95	\$2,746	\$39,561
1 Storage Building	221	0	14	207
Subtotal - Building Depreciation	42,433	95	2,760	39,768
2 Administration	8,474	877	607	8,744
Subtotal - 101-102 Administration	8,474	877	607	8,744
3 Accounting Serv	1,132	86	79	1,139
3 Corporation Council	4,266	4	277	3,992
3 Labor Relations	122	88	14	197
3 Cost Allocation	414	37	29	421
3 HR Physicals	24	1	2	24
Subtotal - 101-210 Professional Service	5,958	216	401	5,773
4 Civil Counsel	0	1,523	99	1,424
Subtotal - 101-229 Prosecuting Attorney	0	1,523	99	1,424
5 Cash Accounting	0	2,612	169	2,442
5 Accounts Payable	0	433	28	405
Subtotal - 101-253 Treasurer	0	3,045	198	2,847
6 Network Support	0	8,496	551	7,945
6 Desk Top Support	0	9,140	593	8,547
Subtotal - 101-258 Computer Operation	0	17,636	1,145	16,492
7 General Accounting	0	2,988	194	2,794
7 Accounts Payable	0	2,422	157	2,264
7 Payroll	0	3,217	209	3,008
7 Termination Payoff	0	3,607	234	3,373
Subtotal - 101-259 Accounting	0	12,233	794	11,439
8 County Complex	0	11,946	775	11,171
8 Storage Building	0	672	44	628
Subtotal - 101-264 Utilities	0	12,618	819	11,799
9 County Complex	0	18,931	1,229	17,703

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B. Incoming Costs - (Default Spread Salary%)

Dept:4 101-229 Prosecuting Attorney

Department	First Incoming	Second Incoming	Civil Counsel	General Government
9 Storage	\$0	\$2,560	\$166	\$2,394
9 Phone/Network	0	334	22	313
9 Shredding Services	0	616	40	576
Subtotal - 101-265 Building & Grounds	0	22,441	1,457	20,985
10 General Liability	0	434	28	406
10 Vehilce Insurance	0	621	40	581
10 Pubilic Officials Liability	0	1,707	111	1,596
10 County Complex Property	0	1,749	113	1,635
10 Storage Building	0	163	11	153
Subtotal - 101-954 Insurance	0	4,674	303	4,371
Total Incoming	56,866	75,359	8,582	123,643
C. Total Allocated		\$1,278,205	\$82,352	\$1,195,853
			6.44%	93.56%

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Civil Counsel Allocations

Dept:4 101-229 Prosecuting Attorney

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 101-102 Administration	257,968	0.40%	\$311	\$0	\$311	\$0	\$311
3 101-210 Professional Services	309,414	0.48%	373	0	373	0	373
4 101-229 Prosecuting Attorney	1,263,723	1.97%	1,523	0	1,523	0	1,523
5 101-253 Treasurer	395,937	0.62%	477	0	477	31	508
6 101-258 Computer Operations	264,758	0.41%	319	0	319	21	340
7 101-259 Accounting	450,059	0.70%	542	0	542	35	578
8 101-264 Utilities	346,288	0.54%	417	0	417	27	444
9 101-265 Building & Grounds	746,993	1.16%	900	0	900	59	959
10 101-954 Insurance	291,619	0.45%	351	0	351	23	374
11 101-101 Board of Commissioners	308,445	0.48%	372	0	372	24	396
12 101-131 Circuit Court	1,592,803	2.48%	1,919	0	1,919	125	2,044
13 101-136 District Court	1,555,937	2.42%	1,875	0	1,875	122	1,997
14 101-145 Jury Board	4,752	0.01%	6	0	6	0	6
15 101-147 Indigent Counsel	428,580	0.67%	516	0	516	34	550
17 101-151 Adult Probation	28,644	0.04%	35	0	35	2	37
18 101-191 Elections	26,062	0.04%	31	0	31	2	33
19 101-215 Clerk	645,506	1.00%	778	0	778	51	828
20 101-225 Equalization	254,026	0.40%	306	0	306	20	326
21 101-236 Register of Deeds	294,273	0.46%	355	0	355	23	378
22 101-275 Drain Commissioner	229,681	0.36%	277	0	277	18	295
23 101-301 Sheriff Administration	2,973,369	4.63%	3,583	0	3,583	233	3,816
24 101-315 Crime Justice Training	8,838	0.01%	11	0	11	1	11
25 101-351 Jail	3,213,486	5.00%	3,872	0	3,872	252	4,124
26 101-445 Drain-at-large	686,991	1.07%	828	0	828	54	882
27 101-648 Medical Examiner	94,171	0.15%	113	0	113	7	121
28 101-731 MSU Extension	230,337	0.36%	278	0	278	18	296
29 101-801 Planning	277	0.00%	0	0	0	0	0
30 101-803 County Memberships	14,269	0.02%	17	0	17	1	18
31 101-851 LDC Development	10,000	0.02%	12	0	12	1	13
32 201-449 Road Commission	247,533	0.39%	298	0	298	19	318
33 207-697 208-691 Parks & Rec	181,517	0.28%	219	0	219	14	233
34 209-XXX Polly Ann Trail	5,746	0.01%	7	0	7	0	7
35 211-XXX 911 Fund	1,762,429	2.74%	2,124	0	2,124	138	2,262
38 215-141 Friend of the Court	1,364,029	2.12%	1,644	0	1,644	107	1,750
40 216-134 Marriage Counseling	2,366	0.00%	3	0	3	0	3
41 221-XXX Health Department	2,875,306	4.47%	3,465	0	3,465	225	3,690
42 222-XXX Mental Health	19,723,728	30.68%	23,766	0	23,766	1,545	25,311
43 223-XXX Pers. Care-Aide	1,193,888	1.86%	1,439	0	1,439	93	1,532
44 224-XXX Animal Control	310,065	0.48%	374	0	374	24	398
45 227-XXX Environmental Recycling	6,829	0.01%	8	0	8	1	9
46 231-XXX M.H. Court	83,791	0.13%	101	0	101	7	108
47 242-XXX Remonumentation Grant	55,240	0.09%	67	0	67	4	71

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Civil Counsel Allocations

Dept:4 101-229 Prosecuting Attorney

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
49 255-XXX Concealed Pistol	27,461	0.04%	\$33	\$0	\$33	\$2	\$35
50 256-XXX Reg of Deeds Automation	45,805	0.07%	55	0	55	4	59
53 260-XXX Emergency Manager	82,315	0.13%	99	0	99	6	106
54 261-349 Cognitive Programs	19,970	0.03%	24	0	24	2	26
55 261-350 Drunk Driver Reduction	26,522	0.04%	32	0	32	2	34
56 261-353 Court Discretionary	23,064	0.04%	28	0	28	2	30
57 261-354 Community Corrections Adm	19,716	0.03%	24	0	24	2	25
59 261-357 Jail Work Crew	30,838	0.05%	37	0	37	2	40
60 261-358 Day Reporting	76,309	0.12%	92	0	92	6	98
61 261-359 Contracted Services	61,748	0.10%	74	0	74	5	79
64 263-XXX Police Contracts	1,536,082	2.39%	1,851	0	1,851	120	1,971
65 264-301 Sheriff	473	0.00%	1	0	1	0	1
68 264-331 Marine Safety	13,530	0.02%	16	0	16	1	17
69 264-332 SERT	1,965	0.00%	2	0	2	0	3
70 264-333 K-9 Unit	118	0.00%	0	0	0	0	0
71 264-337 Mounted Division	2,149	0.00%	3	0	3	0	3
73 264-351 Jail/Feeding Prisoners	4,737	0.01%	6	0	6	0	6
74 264-352 Training	15,306	0.02%	18	0	18	1	20
81 266-309 Regional Anti-Drug	37,539	0.06%	45	0	45	3	48
82 266-351 Jail/Feeding	1,238	0.00%	1	0	1	0	2
86 267-264 Building Operations	161,107	0.25%	194	0	194	13	207
87 267-301 Sheriff Administration	20,407	0.03%	25	0	25	2	26
90 269-XXX Law Library	13,827	0.02%	17	0	17	1	18
91 274-XXX Community Development	412,670	0.64%	497	0	497	32	530
92 276-XXX Senior Millage	675,463	1.05%	814	0	814	53	867
95 292-XXX 293-XXX Child Care Fund	1,406,762	2.19%	1,695	0	1,695	110	1,805
96 294-XXX Veterans Trust	2,395	0.00%	3	0	3	0	3
97 295-XXX Soldiers Relief	318,239	0.50%	383	0	383	25	408
98 296-XXX Soil & Sed	119,221	0.19%	144	0	144	9	153
99 298-747 Community Colloborative	13,359	0.02%	16	0	16	1	17
100 298-753 Suicide Prev Program	7,774	0.01%	9	0	9	1	10
101 299-XXX Comm Collaborat	25,136	0.04%	30	0	30	2	32
104 466-XXX Jail Construction Fund	628,792	0.98%	758	0	758	49	807
105 469-XXX Cap Projects Fund	1,282,758	2.00%	1,546	0	1,546	100	1,646
106 470-XXX Old Courthouse Restoration	3,330	0.01%	4	0	4	0	4
107 482-XXX 9-1-1 Construction	949,660	1.48%	1,144	0	1,144	74	1,219
108 486-XXX S Branch Mill Creek - Constr	(41,731)	-0.06%	(50)	0	(50)	(3)	(54)
109 489-XXX Indian Creek Construction	2,531,881	3.94%	3,051	0	3,051	198	3,249
110 531-XXX Delinquent Tax Fund	274,680	0.43%	331	0	331	22	352
115 649-XXX CMH Equipment	107,389	0.17%	129	0	129	8	138
117 675-XXX Equip Acquisition	942,186	1.47%	1,135	0	1,135	74	1,209
118 676-XXX Unemployment Insurance	6,974	0.01%	8	0	8	1	9

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Civil Counsel Allocations

Dept:4 101-229 Prosecuting Attorney

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
119 677-XXX Worker's Comp Fund	274,656	0.43%	\$331	\$0	\$331	\$22	\$352
120 678-XXX Health Insurance	4,531,650	7.05%	5,460	0	5,460	355	5,815
123 731-XXX Retirement System	2,732,617	4.25%	3,293	0	3,293	214	3,507
124 736-XXX Health Care Services	116,819	0.18%	141	0	141	9	150
Subtotal	64,284,579	100.00%	77,461	0	77,461	4,891	82,352
Direct Bills					0		0
Total					\$77,461		\$82,352

Basis Units: Dollars of expenditures (Exclude; Health & CMH)

Source: Financial Statements

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Allocation Summary

Dept:4 101-229 Prosecuting Attorney

Department	Civil Counsel	General Government	Total
2 101-102 Administration	\$311	\$0	\$311
3 101-210 Professional Services	373	0	373
4 101-229 Prosecuting Attorney	1,523	0	1,523
5 101-253 Treasurer	508	0	508
6 101-258 Computer Operations	340	0	340
7 101-259 Accounting	578	0	578
8 101-264 Utilities	444	0	444
9 101-265 Building & Grounds	959	0	959
10 101-954 Insurance	374	0	374
11 101-101 Board of Commissioners	396	0	396
12 101-131 Circuit Court	2,044	0	2,044
13 101-136 District Court	1,997	0	1,997
14 101-145 Jury Board	6	0	6
15 101-147 Indigent Counsel	550	0	550
17 101-151 Adult Probation	37	0	37
18 101-191 Elections	33	0	33
19 101-215 Clerk	828	0	828
20 101-225 Equalization	326	0	326
21 101-236 Register of Deeds	378	0	378
22 101-275 Drain Commissioner	295	0	295
23 101-301 Sheriff Administration	3,816	0	3,816
24 101-315 Crime Justice Training	11	0	11
25 101-351 Jail	4,124	0	4,124
26 101-445 Drain-at-large	882	0	882
27 101-648 Medical Examiner	121	0	121
28 101-731 MSU Extension	296	0	296
29 101-801 Planning	0	0	0
30 101-803 County Memberships	18	0	18
31 101-851 LDC Development	13	0	13
32 201-449 Road Commission	318	0	318
33 207-697 208-691 Parks & Rec	233	0	233
34 209-XXX Polly Ann Trail	7	0	7
35 211-XXX 911 Fund	2,262	0	2,262
38 215-141 Friend of the Court	1,750	0	1,750
40 216-134 Marriage Counseling	3	0	3
41 221-XXX Health Department	3,690	0	3,690
42 222-XXX Mental Health	25,311	0	25,311
43 223-XXX Pers. Care-Aide	1,532	0	1,532
44 224-XXX Animal Control	398	0	398
45 227-XXX Environmental Recycling	9	0	9
46 231-XXX M.H. Court	108	0	108

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Allocation Summary

Dept:4 101-229 Prosecuting Attorney

Department	Civil Counsel	General Government	Total
47 242-XXX Remonumentation Grant	\$71	\$0	\$71
49 255-XXX Concealed Pistol	35	0	35
50 256-XXX Reg of Deeds Automation	59	0	59
53 260-XXX Emergency Manager	106	0	106
54 261-349 Cognitive Programs	26	0	26
55 261-350 Drunk Driver Reduction	34	0	34
56 261-353 Court Discretionary	30	0	30
57 261-354 Community Corrections Adm	25	0	25
59 261-357 Jail Work Crew	40	0	40
60 261-358 Day Reporting	98	0	98
61 261-359 Contracted Services	79	0	79
64 263-XXX Police Contracts	1,971	0	1,971
65 264-301 Sheriff	1	0	1
68 264-331 Marine Safety	17	0	17
69 264-332 SERT	3	0	3
70 264-333 K-9 Unit	0	0	0
71 264-337 Mounted Division	3	0	3
73 264-351 Jail/Feeding Prisoners	6	0	6
74 264-352 Training	20	0	20
81 266-309 Regional Anti-Drug	48	0	48
82 266-351 Jail/Feeding	2	0	2
86 267-264 Building Operations	207	0	207
87 267-301 Sheriff Administration	26	0	26
90 269-XXX Law Library	18	0	18
91 274-XXX Community Development	530	0	530
92 276-XXX Senior Millage	867	0	867
95 292-XXX 293-XXX Child Care Fund	1,805	0	1,805
96 294-XXX Veterans Trust	3	0	3
97 295-XXX Soldiers Relief	408	0	408
98 296-XXX Soil & Sed	153	0	153
99 298-747 Community Colloborative	17	0	17
100 298-753 Suicide Prev Program	10	0	10
101 299-XXX Comm Collaborat	32	0	32
104 466-XXX Jail Construction Fund	807	0	807
105 469-XXX Cap Projects Fund	1,646	0	1,646
106 470-XXX Old Courthouse Restoration	4	0	4
107 482-XXX 9-1-1 Construction	1,219	0	1,219
108 486-XXX S Branch Mill Creek - Constr	(54)	0	(54)
109 489-XXX Indian Creek Construction	3,249	0	3,249
110 531-XXX Delinquent Tax Fund	352	0	352
115 649-XXX CMH Equipment	138	0	138

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Allocation Summary

Dept:4 101-229 Prosecuting Attorney

Department	Civil Counsel	General Government	Total
117 675-XXX Equip Acquisition	\$1,209	\$0	\$1,209
118 676-XXX Unemployment Insurance	9	0	9
119 677-XXX Worker's Comp Fund	352	0	352
120 678-XXX Health Insurance	5,815	0	5,815
123 731-XXX Retirement System	3,507	0	3,507
124 736-XXX Health Care Services	150	0	150
Total	\$82,352	\$0	\$82,352

Treasurer 101-253
Nature and Extent of Service

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

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

- **Cash Accounting** – The process of receipting revenues from all of the departments in the County is identified in this function. Centralizing the collection of revenues in an individual office provides for better control and accounting and lowers the cost of proper internal cash control. These costs are allocated to all benefitting departments based on the number of cash transactions posted to the general ledger.
- **Accounts Payable Processing** – The Treasurer's office processes all outgoing checks for the County. The cost for this service is identified in this function and are allocated to the benefitting departments based on the number of accounts payable transactions posted to the general ledger.
- **General Government** - The balance of the Treasurer's activities including delinquent taxes, forfeitures, dog license, and all other functions are considered general government under the federal guideline and are not allocated in this plan.

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

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

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A. Department Costs

Dept:5 101-253 Treasurer

Description		Amount	General Admin	Cash Accounting	Accounts Payable	General Government
Personnel Costs						
Salaries	S1	227,467	94,545	78,604	7,249	47,070
Salary % Split			41.56%	34.56%	3.19%	20.69%
Fringes	S	103,656	43,084	35,819	3,303	21,450
Subtotal - Personnel Costs		331,123	137,628	114,423	10,552	68,519
Services & Supplies Cost						
728.000 Postage	S	4,675	1,943	1,615	149	967
729.000 Printing	S	396	165	137	13	82
730.000 Office Supplies	S	1,947	809	673	62	403
850.000 Telephone	S	2,289	951	791	73	474
940.000 Cost Allocation	D	53,054	0	0	0	0
944.000 Technology License	S	2,453	1,020	848	78	508
Subtotal - Services & Supplies		64,814	4,888	4,064	375	2,433
Department Cost Total		395,937	142,516	118,487	10,927	70,953
Adjustments to Cost						
940.000 Cost Allocation	D	(53,054)	0	0	0	0
Subtotal - Adjustments		(53,054)	0	0	0	0
Total Costs After Adjustments		342,883	142,516	118,487	10,927	70,953
General Admin Distribution			(142,516)	84,277	7,772	50,467
Grand Total		\$342,883		\$202,764	\$18,699	\$121,420
not allocated						

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B. Incoming Costs - (Default Spread Salary%)

Dept:5 101-253 Treasurer

Department	First Incoming	Second Incoming	Cash Accounting	Accounts Payable	General Government
1 County Complex	\$20,683	\$46	\$12,258	\$1,130	\$7,340
Subtotal - Building Depreciation	20,683	46	12,258	1,130	7,340
2 Administration	3,186	330	2,079	192	1,245
Subtotal - 101-102 Administration	3,186	330	2,079	192	1,245
3 Accounting Serv	2,514	191	1,599	147	958
3 Corporation Council	1,337	1	791	73	474
3 Labor Relations	35	25	36	3	21
3 Cost Allocation	621	55	400	37	239
3 HR Physicals	9	0	6	1	3
Subtotal - 101-210 Professional Service	4,515	272	2,831	261	1,695
4 Civil Counsel	477	31	300	28	180
Subtotal - 101-229 Prosecuting Attorne	477	31	300	28	180
5 Cash Accounting	0	11,810	6,984	644	4,182
5 Accounts Payable	0	155	91	8	55
Subtotal - 101-253 Treasurer	0	11,964	7,075	652	4,237
6 Network Support	0	1,699	1,005	93	602
6 Desk Top Support	0	1,828	1,081	100	647
Subtotal - 101-258 Computer Operatio	0	3,527	2,086	192	1,249
7 General Accounting	0	6,632	3,922	362	2,349
7 Accounts Payable	0	864	511	47	306
7 Payroll	0	1,210	715	66	428
7 Termination Payoff	0	1,356	802	74	480
Subtotal - 101-259 Accounting	0	10,062	5,950	549	3,563
8 County Complex	0	5,853	3,461	319	2,073
Subtotal - 101-264 Utilities	0	5,853	3,461	319	2,073
9 County Complex	0	9,276	5,485	506	3,285
9 Phone/Network	0	88	52	5	31

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B. Incoming Costs - (Default Spread Salary%)

Dept:5 101-253 Treasurer

Department	First Incoming	Second Incoming	Cash Accounting	Accounts Payable	General Government
9 Shredding Services	\$0	\$308	\$182	\$17	\$109
Subtotal - 101-265 Building & Grounds	0	9,672	5,719	527	3,425
10 General Liability	0	136	80	7	48
10 Public Officials Liability	0	642	380	35	227
10 County Complex Property	0	857	507	47	303
Subtotal - 101-954 Insurance	0	1,635	967	89	579
Total Incoming	28,861	43,392	42,727	3,940	25,586
C. Total Allocated		\$415,136	\$245,491	\$22,640	\$147,006
			59.13%	5.45%	35.41%

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Cash Accounting Allocations

Dept:5 101-253 Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 101-102 Administration	511	1.03%	\$2,262	\$0	\$2,262	\$0	\$2,262
3 101-210 Professional Services	847	1.71%	3,749	0	3,749	0	3,749
4 101-229 Prosecuting Attorney	590	1.19%	2,612	0	2,612	0	2,612
5 101-253 Treasurer	2,668	5.37%	11,810	0	11,810	0	11,810
6 101-258 Computer Operations	307	0.62%	1,359	0	1,359	175	1,534
7 101-259 Accounting	901	1.81%	3,988	0	3,988	513	4,501
8 101-264 Utilities	305	0.61%	1,350	0	1,350	174	1,524
9 101-265 Building & Grounds	479	0.96%	2,120	0	2,120	273	2,393
10 101-954 Insurance	619	1.25%	2,740	0	2,740	353	3,093
12 101-131 Circuit Court	756	1.52%	3,346	0	3,346	431	3,777
13 101-136 District Court	176	0.35%	779	0	779	100	879
15 101-147 Indegent Counsel	893	1.80%	3,953	0	3,953	509	4,461
16 101-148 Probate Court	4	0.01%	18	0	18	2	20
18 101-191 Elections	25	0.05%	111	0	111	14	125
19 101-215 Clerk	8,857	17.83%	39,204	0	39,204	5,045	44,249
21 101-236 Register of Deeds	1,342	2.70%	5,940	0	5,940	764	6,705
23 101-301 Sheriff Administration	121	0.24%	536	0	536	69	605
24 101-315 Crime Justice Training	4	0.01%	18	0	18	2	20
25 101-351 Jail	101	0.20%	447	0	447	58	505
27 101-648 Medical Examiner	35	0.07%	155	0	155	20	175
32 201-449 Road Commission	146	0.29%	646	0	646	83	729
33 207-697 208-691 Parks & Rec	169	0.34%	748	0	748	96	844
34 209-XXX Polly Ann Trail	9	0.02%	40	0	40	5	45
35 211-XXX 911 Fund	204	0.41%	903	0	903	116	1,019
36 213-228 Victims Rights	2	0.00%	9	0	9	1	10
37 213-230 PA Special Rev	2	0.00%	9	0	9	1	10
38 215-141 Friend of the Court	1,471	2.96%	6,511	0	6,511	838	7,349
40 216-134 Marriage Counseling	543	1.09%	2,404	0	2,404	309	2,713
41 221-XXX Health Department	823	1.66%	3,643	0	3,643	469	4,112
42 222-XXX Mental Health	715	1.44%	3,165	0	3,165	407	3,572
43 223-XXX Pers. Care-Aide	84	0.17%	372	0	372	48	420
44 224-XXX Animal Control	929	1.87%	4,112	0	4,112	529	4,641
45 227-XXX Environmental Recycling	2	0.00%	9	0	9	1	10
46 231-XXX M.H. Court	14	0.03%	62	0	62	8	70
47 242-XXX Remonumentation Grant	2	0.00%	9	0	9	1	10
49 255-XXX Concealed Pistol	2,044	4.12%	9,047	0	9,047	1,164	10,212
50 256-XXX Reg of Deeds Automation	248	0.50%	1,098	0	1,098	141	1,239
51 257-XXX Budget Stabilization	41	0.08%	181	0	181	23	205
52 259-XXX Rental Property	54	0.11%	239	0	239	31	270
53 260-XXX Emergency Manager	26	0.05%	115	0	115	15	130
54 261-349 Cognitive Programs	12	0.02%	53	0	53	7	60
55 261-350 Drunk Driver Reduction	11	0.02%	49	0	49	6	55

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Cash Accounting Allocations

Dept:5 101-253 Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
56 261-353 Court Discretionary	1,249	2.51%	\$5,529	\$0	\$5,529	\$711	\$6,240
57 261-354 Community Corrections Adm	15	0.03%	66	0	66	9	75
58 261-355 Comm Corr Screen/Assess	11	0.02%	49	0	49	6	55
60 261-358 Day Reporting	158	0.32%	699	0	699	90	789
61 261-359 Contracted Services	12	0.02%	53	0	53	7	60
62 262-309 Region Anti-Drug Coord	12	0.02%	53	0	53	7	60
63 262-316 Region Anti-Drug Oper	19	0.04%	84	0	84	11	95
64 263-XXX Police Contracts	227	0.46%	1,005	0	1,005	129	1,134
65 264-301 Sheriff	2	0.00%	9	0	9	1	10
67 264-318 Liquor License Dist	2	0.00%	9	0	9	1	10
68 264-331 Marine Safety	1	0.00%	4	0	4	1	5
69 264-332 SERT	1	0.00%	4	0	4	1	5
71 264-337 Mounted Division	10	0.02%	44	0	44	6	50
72 264-335 Dive Team	4	0.01%	18	0	18	2	20
73 264-351 Jail/Feeding Prisoners	14	0.03%	62	0	62	8	70
76 265-XXX Policing Contracts	2	0.00%	9	0	9	1	10
77 266-302 Safe & Sober-Step Grant	4	0.01%	18	0	18	2	20
78 266-304 D.A.R.E. Grant	2	0.00%	9	0	9	1	10
79 266-305 Road Patrol Grant	4	0.01%	18	0	18	2	20
80 266-307 Motorcycle Safety	18	0.04%	80	0	80	10	90
81 266-309 Regional Anti-Drug	2	0.00%	9	0	9	1	10
82 266-351 Jail/Feeding	12	0.02%	53	0	53	7	60
84 267-228 Victims Rights	1	0.00%	4	0	4	1	5
85 267-229 Prosecutor	22	0.04%	97	0	97	13	110
86 267-264 Building Operations	6	0.01%	27	0	27	3	30
87 267-301 Sheriff Administration	26	0.05%	115	0	115	15	130
88 267-334 Sheriff Forfeit	2	0.00%	9	0	9	1	10
90 269-XXX Law Library	2	0.00%	9	0	9	1	10
91 274-XXX Community Development	25	0.05%	111	0	111	14	125
92 276-XXX Senior Millage	232	0.47%	1,027	0	1,027	132	1,159
93 286-XXX Local Reserve Fund	35	0.07%	155	0	155	20	175
94 291-XXX MCF Operations	379	0.76%	1,678	0	1,678	216	1,893
95 292-XXX 293-XXX Child Care Fund	312	0.63%	1,381	0	1,381	178	1,559
96 294-XXX Veterans Trust	4	0.01%	18	0	18	2	20
97 295-XXX Soldiers Relief	237	0.48%	1,049	0	1,049	135	1,184
98 296-XXX Soil & Sed	80	0.16%	354	0	354	46	400
99 298-747 Community Colloborative	11	0.02%	49	0	49	6	55
100 298-753 Suicide Prev Program	7	0.01%	31	0	31	4	35
101 299-XXX Comm Collaborat	14	0.03%	62	0	62	8	70
102 360-XXX Drain Fund	2	0.00%	9	0	9	1	10
103 361-382 Debt Serv Fund	289	0.58%	1,279	0	1,279	165	1,444
105 469-XXX Cap Projects Fund	1	0.00%	4	0	4	1	5

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Cash Accounting Allocations

Dept:5 101-253 Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
106 470-XXX Old Courthouse Restoration	42	0.08%	\$186	\$0	\$186	\$24	\$210
107 482-XXX 9-1-1 Construction	2	0.00%	9	0	9	1	10
109 489-XXX Indian Creek Construction	3	0.01%	13	0	13	2	15
110 531-XXX Delinquent Tax Fund	10,127	20.39%	44,826	0	44,826	5,768	50,594
111 532-XXX Foreclosure	3,978	8.01%	17,608	0	17,608	2,266	19,874
112 601-XXX Revolving Drain Fund	1	0.00%	4	0	4	1	5
114 638-XXX DrainEquipment	2	0.00%	9	0	9	1	10
115 649-XXX CMH Equipment	50	0.10%	221	0	221	28	250
117 675-XXX Equip Acquisition	399	0.80%	1,766	0	1,766	227	1,993
119 677-XXX Worker's Comp Fund	1	0.00%	4	0	4	1	5
120 678-XXX Health Insurance	1,800	3.62%	7,967	0	7,967	1,025	8,993
123 731-XXX Retirement System	1,818	3.66%	8,047	0	8,047	1,036	9,083
124 736-XXX Health Care Services	757	1.52%	3,351	0	3,351	431	3,782
125 801-XXX Special Assessment	117	0.24%	518	0	518	67	585
127 All Other	7	0.01%	31	0	31	4	35
Subtotal	49,664	100.00%	219,831	0	219,831	25,660	245,491
Direct Bills					0		0
Total					\$219,831		\$245,491

Basis Units: Number of Cash Transactions
Source: General Ledger Detail

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Accounts Payable Allocations

Dept:5 101-253 Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 101-102 Administration	267	0.78%	\$159	\$0	\$159	\$0	\$159
3 101-210 Professional Services	84	0.25%	50	0	50	0	50
4 101-229 Prosecuting Attorney	729	2.14%	433	0	433	0	433
5 101-253 Treasurer	260	0.76%	155	0	155	0	155
6 101-258 Computer Operations	41	0.12%	24	0	24	3	27
7 101-259 Accounting	285	0.84%	169	0	169	21	190
8 101-264 Utilities	313	0.92%	186	0	186	23	209
9 101-265 Building & Grounds	1,202	3.53%	715	0	715	87	802
10 101-954 Insurance	20	0.06%	12	0	12	1	13
11 101-101 Board of Commissioners	209	0.61%	124	0	124	15	139
12 101-131 Circuit Court	1,051	3.08%	625	0	625	76	701
13 101-136 District Court	471	1.38%	280	0	280	34	314
14 101-145 Jury Board	30	0.09%	18	0	18	2	20
15 101-147 Indigent Counsel	1,050	3.08%	624	0	624	76	700
17 101-151 Adult Probation	45	0.13%	27	0	27	3	30
18 101-191 Elections	105	0.31%	62	0	62	8	70
19 101-215 Clerk	395	1.16%	235	0	235	29	263
20 101-225 Equalization	168	0.49%	100	0	100	12	112
21 101-236 Register of Deeds	253	0.74%	150	0	150	18	169
22 101-275 Drain Commissioner	232	0.68%	138	0	138	17	155
23 101-301 Sheriff Administration	1,035	3.04%	615	0	615	75	690
24 101-315 Crime Justice Training	4	0.01%	2	0	2	0	3
25 101-351 Jail	617	1.81%	367	0	367	45	411
26 101-445 Drain-at-large	2	0.01%	1	0	1	0	1
27 101-648 Medical Examiner	347	1.02%	206	0	206	25	231
28 101-731 MSU Extension	190	0.56%	113	0	113	14	127
29 101-801 Planning	12	0.04%	7	0	7	1	8
30 101-803 County Memberships	5	0.01%	3	0	3	0	3
31 101-851 LDC Development	1	0.00%	1	0	1	0	1
32 201-449 Road Commission	156	0.46%	93	0	93	11	104
33 207-697 208-691 Parks & Rec	443	1.30%	263	0	263	32	295
34 209-XXX Polly Ann Trail	15	0.04%	9	0	9	1	10
35 211-XXX 911 Fund	693	2.03%	412	0	412	50	462
36 213-228 Victims Rights	68	0.20%	40	0	40	5	45
37 213-230 PA Special Rev	118	0.35%	70	0	70	9	79
38 215-141 Friend of the Court	540	1.58%	321	0	321	39	360
40 216-134 Marriage Counseling	12	0.04%	7	0	7	1	8
41 221-XXX Health Department	1,264	3.71%	752	0	752	91	843
42 222-XXX Mental Health	7,620	22.35%	4,531	0	4,531	550	5,081
43 223-XXX Pers. Care-Aide	785	2.30%	467	0	467	57	523
44 224-XXX Animal Control	348	1.02%	207	0	207	25	232
45 227-XXX Environmental Recycling	5	0.01%	3	0	3	0	3

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Accounts Payable Allocations

Dept:5 101-253 Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
46 231-XXX M.H. Court	270	0.79%	\$161	\$0	\$161	\$20	\$180
47 242-XXX Remonumentation Grant	156	0.46%	93	0	93	11	104
49 255-XXX Concealed Pistol	137	0.40%	81	0	81	10	91
50 256-XXX Reg of Deeds Automation	104	0.31%	62	0	62	8	69
51 257-XXX Budget Stabilization	12	0.04%	7	0	7	1	8
52 259-XXX Rental Property	112	0.33%	67	0	67	8	75
53 260-XXX Emergency Manager	234	0.69%	139	0	139	17	156
54 261-349 Cognitive Programs	29	0.09%	17	0	17	2	19
55 261-350 Drunk Driver Reduction	31	0.09%	18	0	18	2	21
56 261-353 Court Discretionary	46	0.13%	27	0	27	3	31
57 261-354 Community Corrections Adm	212	0.62%	126	0	126	15	141
58 261-355 Comm Corr Screen/Assess	106	0.31%	63	0	63	8	71
59 261-357 Jail Work Crew	42	0.12%	25	0	25	3	28
60 261-358 Day Reporting	193	0.57%	115	0	115	14	129
61 261-359 Contracted Services	31	0.09%	18	0	18	2	21
62 262-309 Region Anti-Drug Coord	21	0.06%	12	0	12	2	14
63 262-316 Region Anti-Drug Oper	74	0.22%	44	0	44	5	49
64 263-XXX Police Contracts	2,286	6.70%	1,359	0	1,359	165	1,524
65 264-301 Sheriff	1	0.00%	1	0	1	0	1
68 264-331 Marine Safety	138	0.40%	82	0	82	10	92
69 264-332 SERT	17	0.05%	10	0	10	1	11
70 264-333 K-9 Unit	1	0.00%	1	0	1	0	1
72 264-335 Dive Team	9	0.03%	5	0	5	1	6
73 264-351 Jail/Feeding Prisoners	41	0.12%	24	0	24	3	27
74 264-352 Training	42	0.12%	25	0	25	3	28
77 266-302 Safe & Sober-Step Grant	102	0.30%	61	0	61	7	68
78 266-304 D.A.R.E. Grant	10	0.03%	6	0	6	1	7
79 266-305 Road Patrol Grant	202	0.59%	120	0	120	15	135
80 266-307 Motorcycle Safety	2	0.01%	1	0	1	0	1
81 266-309 Regional Anti-Drug	128	0.38%	76	0	76	9	85
82 266-351 Jail/Feeding	53	0.16%	32	0	32	4	35
83 266-990 Law Enforcement - Other	1	0.00%	1	0	1	0	1
85 267-229 Prosecutor	10	0.03%	6	0	6	1	7
86 267-264 Building Operations	38	0.11%	23	0	23	3	25
87 267-301 Sheriff Administration	67	0.20%	40	0	40	5	45
90 269-XXX Law Library	51	0.15%	30	0	30	4	34
91 274-XXX Community Development	25	0.07%	15	0	15	2	17
92 276-XXX Senior Millage	33	0.10%	20	0	20	2	22
93 286-XXX Local Reserve Fund	13	0.04%	8	0	8	1	9
94 291-XXX MCF Operations	15	0.04%	9	0	9	1	10
95 292-XXX 293-XXX Child Care Fund	1,272	3.73%	756	0	756	92	848
96 294-XXX Veterans Trust	3	0.01%	2	0	2	0	2

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Accounts Payable Allocations

Dept:5 101-253 Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
97 295-XXX Soldiers Relief	355	1.04%	\$211	\$0	\$211	\$26	\$237
98 296-XXX Soil & Sed	297	0.87%	177	0	177	21	198
99 298-747 Community Colloborative	97	0.28%	58	0	58	7	65
100 298-753 Suicide Prev Program	9	0.03%	5	0	5	1	6
101 299-XXX Comm Collaborat	153	0.45%	91	0	91	11	102
103 361-382 Debt Serv Fund	40	0.12%	24	0	24	3	27
104 466-XXX Jail Construction Fund	16	0.05%	10	0	10	1	11
105 469-XXX Cap Projects Fund	43	0.13%	26	0	26	3	29
106 470-XXX Old Courthouse Restoration	7	0.02%	4	0	4	1	5
107 482-XXX 9-1-1 Construction	11	0.03%	7	0	7	1	7
108 486-XXX S Branch Mill Creek - Constr	1	0.00%	1	0	1	0	1
109 489-XXX Indian Creek Construction	45	0.13%	27	0	27	3	30
110 531-XXX Delinquent Tax Fund	14	0.04%	8	0	8	1	9
111 532-XXX Foreclosure	266	0.78%	158	0	158	19	177
112 601-XXX Revolving Drain Fund	34	0.10%	20	0	20	2	23
114 638-XXX DrainEquipment	149	0.44%	89	0	89	11	99
115 649-XXX CMH Equipment	19	0.06%	11	0	11	1	13
117 675-XXX Equip Acquisition	1,150	3.37%	684	0	684	83	767
118 676-XXX Unemployment Insurance	15	0.04%	9	0	9	1	10
119 677-XXX Worker's Comp Fund	42	0.12%	25	0	25	3	28
120 678-XXX Health Insurance	3,175	9.31%	1,888	0	1,888	229	2,117
123 731-XXX Retirement System	37	0.11%	22	0	22	3	25
124 736-XXX Health Care Services	24	0.07%	14	0	14	2	16
125 801-XXX Special Assessment	167	0.49%	99	0	99	12	111
127 All Other	70	0.21%	42	0	42	5	47
Subtotal	34,096	100.00%	20,273	0	20,273	2,366	22,640
Direct Bills					0		0
Total					\$20,273		\$22,640

Basis Units: Number of Accounts Payable Transactions

Source: General Ledger

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Allocation Summary

Dept:5 101-253 Treasurer

Department	Cash Accounting	Accounts Payable	General Government	Total
2 101-102 Administration	\$2,262	\$159	\$0	\$2,421
3 101-210 Professional Services	3,749	50	0	3,799
4 101-229 Prosecuting Attorney	2,612	433	0	3,045
5 101-253 Treasurer	11,810	155	0	11,964
6 101-258 Computer Operations	1,534	27	0	1,561
7 101-259 Accounting	4,501	190	0	4,691
8 101-264 Utilities	1,524	209	0	1,732
9 101-265 Building & Grounds	2,393	802	0	3,195
10 101-954 Insurance	3,093	13	0	3,106
11 101-101 Board of Commissioners	0	139	0	139
12 101-131 Circuit Court	3,777	701	0	4,478
13 101-136 District Court	879	314	0	1,193
14 101-145 Jury Board	0	20	0	20
15 101-147 Indigent Counsel	4,461	700	0	5,162
16 101-148 Probate Court	20	0	0	20
17 101-151 Adult Probation	0	30	0	30
18 101-191 Elections	125	70	0	195
19 101-215 Clerk	44,249	263	0	44,513
20 101-225 Equalization	0	112	0	112
21 101-236 Register of Deeds	6,705	169	0	6,873
22 101-275 Drain Commissioner	0	155	0	155
23 101-301 Sheriff Administration	605	690	0	1,295
24 101-315 Crime Justice Training	20	3	0	23
25 101-351 Jail	505	411	0	916
26 101-445 Drain-at-large	0	1	0	1
27 101-648 Medical Examiner	175	231	0	406
28 101-731 MSU Extension	0	127	0	127
29 101-801 Planning	0	8	0	8
30 101-803 County Memberships	0	3	0	3
31 101-851 LDC Development	0	1	0	1
32 201-449 Road Commission	729	104	0	833
33 207-697 208-691 Parks & Rec	844	295	0	1,140
34 209-XXX Polly Ann Trail	45	10	0	55
35 211-XXX 911 Fund	1,019	462	0	1,481
36 213-228 Victims Rights	10	45	0	55
37 213-230 PA Special Rev	10	79	0	89
38 215-141 Friend of the Court	7,349	360	0	7,709
40 216-134 Marriage Counseling	2,713	8	0	2,721
41 221-XXX Health Department	4,112	843	0	4,955
42 222-XXX Mental Health	3,572	5,081	0	8,653
43 223-XXX Pers. Care-Aide	420	523	0	943

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Allocation Summary

Dept:5 101-253 Treasurer

Department	Cash Accounting	Accounts Payable	General Government	Total
44 224-XXX Animal Control	\$4,641	\$232	\$0	\$4,873
45 227-XXX Environmental Recycling	10	3	0	13
46 231-XXX M.H. Court	70	180	0	250
47 242-XXX Remonumentation Grant	10	104	0	114
49 255-XXX Concealed Pistol	10,212	91	0	10,303
50 256-XXX Reg of Deeds Automation	1,239	69	0	1,308
51 257-XXX Budget Stabilization	205	8	0	213
52 259-XXX Rental Property	270	75	0	344
53 260-XXX Emergency Manager	130	156	0	286
54 261-349 Cognitive Programs	60	19	0	79
55 261-350 Drunk Driver Reduction	55	21	0	76
56 261-353 Court Discretionary	6,240	31	0	6,271
57 261-354 Community Corrections Adm	75	141	0	216
58 261-355 Comm Corr Screen/Assess	55	71	0	126
59 261-357 Jail Work Crew	0	28	0	28
60 261-358 Day Reporting	789	129	0	918
61 261-359 Contracted Services	60	21	0	81
62 262-309 Region Anti-Drug Coord	60	14	0	74
63 262-316 Region Anti-Drug Oper	95	49	0	144
64 263-XXX Police Contracts	1,134	1,524	0	2,658
65 264-301 Sheriff	10	1	0	11
67 264-318 Liquor License Dist	10	0	0	10
68 264-331 Marine Safety	5	92	0	97
69 264-332 SERT	5	11	0	16
70 264-333 K-9 Unit	0	1	0	1
71 264-337 Mounted Division	50	0	0	50
72 264-335 Dive Team	20	6	0	26
73 264-351 Jail/Feeding Prisoners	70	27	0	97
74 264-352 Training	0	28	0	28
76 265-XXX Policing Contracts	10	0	0	10
77 266-302 Safe & Sober-Step Grant	20	68	0	88
78 266-304 D.A.R.E. Grant	10	7	0	17
79 266-305 Road Patrol Grant	20	135	0	155
80 266-307 Motorcycle Safety	90	1	0	91
81 266-309 Regional Anti-Drug	10	85	0	95
82 266-351 Jail/Feeding	60	35	0	95
83 266-990 Law Enforcement - Other	0	1	0	1
84 267-228 Victims Rights	5	0	0	5
85 267-229 Prosecutor	110	7	0	117
86 267-264 Building Operations	30	25	0	55
87 267-301 Sheriff Administration	130	45	0	175

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Allocation Summary

Dept:5 101-253 Treasurer

Department	Cash Accounting	Accounts Payable	General Government	Total
88 267-334 Sheriff Forfeit	\$10	\$0	\$0	\$10
90 269-XXX Law Library	10	34	0	44
91 274-XXX Community Development	125	17	0	142
92 276-XXX Senior Millage	1,159	22	0	1,181
93 286-XXX Local Reserve Fund	175	9	0	184
94 291-XXX MCF Operations	1,893	10	0	1,903
95 292-XXX 293-XXX Child Care Fund	1,559	848	0	2,407
96 294-XXX Veterans Trust	20	2	0	22
97 295-XXX Soldiers Relief	1,184	237	0	1,421
98 296-XXX Soil & Sed	400	198	0	598
99 298-747 Community Colloborative	55	65	0	120
100 298-753 Suicide Prev Program	35	6	0	41
101 299-XXX Comm Collaborat	70	102	0	172
102 360-XXX Drain Fund	10	0	0	10
103 361-382 Debt Serv Fund	1,444	27	0	1,471
104 466-XXX Jail Construction Fund	0	11	0	11
105 469-XXX Cap Projects Fund	5	29	0	34
106 470-XXX Old Courthouse Restoration	210	5	0	214
107 482-XXX 9-1-1 Construction	10	7	0	17
108 486-XXX S Branch Mill Creek - Constr	0	1	0	1
109 489-XXX Indian Creek Construction	15	30	0	45
110 531-XXX Delinquent Tax Fund	50,594	9	0	50,604
111 532-XXX Foreclosure	19,874	177	0	20,051
112 601-XXX Revolving Drain Fund	5	23	0	28
114 638-XXX DrainEquipment	10	99	0	109
115 649-XXX CMH Equipment	250	13	0	262
117 675-XXX Equip Acquisition	1,993	767	0	2,760
118 676-XXX Unemployment Insurance	0	10	0	10
119 677-XXX Worker's Comp Fund	5	28	0	33
120 678-XXX Health Insurance	8,993	2,117	0	11,110
123 731-XXX Retirement System	9,083	25	0	9,107
124 736-XXX Health Care Services	3,782	16	0	3,798
125 801-XXX Special Assessment	585	111	0	696
127 All Other	35	47	0	82
Total	\$245,491	\$22,640	\$0	\$268,130

**Computer Operations 101-258
Nature and Extent of Service**

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

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

- **Network Support** – The Department maintains an infrastructure to provide connectivity both internally and externally for all departments. The department maintains internet connectivity along with maintenance of servers. Costs for the network support are allocated to all departments and programs based on the number of computers connected to the network.
NOTE: The 911 Fund self funds a majority of their computer operations. Their allocation has been adjusted accordingly.
- **PC Support** – The Computer Operations vendor provides direct services to various departments. The services include troubleshooting problems with PC's, replacing PC's and installing software on PC's. Costs for the PC support is allocated to those departments covered by the service based on the number of PC's.
- **Direct Services** – The Computer Operations Department from time to time purchases software or hardware for specific departments. These costs are identified and the costs are allocated directly to the benefitting departments.
- **Accounting Software** - Accounting software has been identified within this function and has been allocated directly to the accounting department.

The plan is designed to allocate other central service departments' costs to the various departments including this department. These costs are designated as first and second allocations and are added to the expenses of the department for further allocation to benefitting departments. Any direct charges made within the County's accounting system are adjusted through direct billing credits.

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A. Department Costs

Dept:6 101-258 Computer Operations

Description		Amount	General Admin	Network Support	Desk Top Support	Direct Services	Accounting Software
Personnel Costs							
Salaries	S	0	0	0	0	0	0
Salary % Split			.00%	.00%	.00%	.00%	.00%
Benefits	S	0	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0	0
Services & Supplies Cost							
813.000 Contracted Services	P	213,913	0	135,729	73,084	0	5,100
850.000 Telephone	P	128	128	0	0	0	0
940.000 Cost Allocation	D	31,130	0	0	0	0	0
944.000 Technology License	P	19,588	0	19,588	0	0	0
Subtotal - Services & Supplies		264,759	128	155,317	73,084	0	5,100
Department Cost Total		264,759	128	155,317	73,084	0	5,100
Adjustments to Cost							
940.000 Cost Allocation	D	(31,130)	0	0	0	0	0
Subtotal - Adjustments		(31,130)	0	0	0	0	0
Total Costs After Adjustments		233,629	128	155,317	73,084	0	5,100
General Admin Distribution			(128)	85	40	0	3
Grand Total		\$233,629		\$155,402	\$73,124	\$0	\$5,103

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B. Incoming Costs - (Default Spread Expense%)

Dept:6 101-258 Computer Operations

Department	First Incoming	Second Incoming	Network Support	Desk Top Support	Direct Services	Accounting Software
1 County Complex	\$4,055	\$9	\$2,703	\$1,272	\$0	\$89
Subtotal - Building Depreciation	4,055	9	2,703	1,272	0	89
3 Accounting Serv	299	23	214	101	0	7
3 Corporation Council	894	1	595	280	0	20
3 Cost Allocation	828	73	599	282	0	20
Subtotal - 101-210 Professional Service	2,020	97	1,408	663	0	46
4 Civil Counsel	319	21	226	106	0	7
Subtotal - 101-229 Prosecuting Attorne	319	21	226	106	0	7
5 Cash Accounting	1,359	175	1,020	480	0	33
5 Accounts Payable	24	3	18	9	0	1
Subtotal - 101-253 Treasurer	1,383	178	1,038	489	0	34
6 Network Support	0	5,664	3,768	1,773	0	124
6 Desk Top Support	0	6,093	4,053	1,907	0	133
Subtotal - 101-258 Computer Operatio	0	11,757	7,821	3,680	0	257
7 General Accounting	0	788	524	247	0	17
7 Accounts Payable	0	136	91	43	0	3
Subtotal - 101-259 Accounting	0	924	615	289	0	20
8 County Complex	0	1,147	763	359	0	25
Subtotal - 101-264 Utilities	0	1,147	763	359	0	25
9 County Complex	0	1,818	1,210	569	0	40
9 Phone/Network	0	18	12	6	0	0
Subtotal - 101-265 Building & Grounds	0	1,836	1,221	575	0	40
10 General Liability	0	91	60	28	0	2
10 County Complex Property	0	168	112	53	0	4
Subtotal - 101-954 Insurance	0	259	172	81	0	6
Total Incoming	7,777	16,229	15,968	7,514	0	524
C. Total Allocated		\$257,635	\$171,369	\$80,638	\$0	\$5,627
			66.52%	31.30%		2.18%

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Network Support Allocations

Dept:6 101-258 Computer Operations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 101-102 Administration	4.00	1.41%	\$2,266	\$0	\$2,266	\$0	\$2,266
4 101-229 Prosecuting Attorney	15.00	5.29%	8,496	0	8,496	0	8,496
5 101-253 Treasurer	3.00	1.06%	1,699	0	1,699	0	1,699
6 101-258 Computer Operations	10.00	3.53%	5,664	0	5,664	0	5,664
7 101-259 Accounting	4.00	1.41%	2,266	0	2,266	172	2,437
9 101-265 Building & Grounds	3.00	1.06%	1,699	0	1,699	129	1,828
11 101-101 Board of Commissioners	5.00	1.76%	2,832	0	2,832	215	3,047
12 101-131 Circuit Court	20.00	7.05%	11,328	0	11,328	858	12,186
13 101-136 District Court	20.00	7.05%	11,328	0	11,328	858	12,186
19 101-215 Clerk	5.00	1.76%	2,832	0	2,832	215	3,047
20 101-225 Equalization	1.00	0.35%	566	0	566	43	609
21 101-236 Register of Deeds	4.00	1.41%	2,266	0	2,266	172	2,437
22 101-275 Drain Commissioner	3.00	1.06%	1,699	0	1,699	129	1,828
23 101-301 Sheriff Administration	37.00	13.05%	20,957	0	20,957	1,588	22,545
25 101-351 Jail	26.00	9.17%	14,726	0	14,726	1,116	15,842
28 101-731 MSU Extension	2.00	0.71%	1,133	0	1,133	86	1,219
35 211-XXX 911 Fund	4.50	1.59%	2,549	0	2,549	193	2,742
39 215-DP FOC	19.00	6.70%	10,762	0	10,762	816	11,577
41 221-XXX Health Department	60.00	21.16%	33,984	0	33,984	2,575	36,559
44 224-XXX Animal Control	5.00	1.76%	2,832	0	2,832	215	3,047
49 255-XXX Concealed Pistol	2.00	0.71%	1,133	0	1,133	86	1,219
53 260-XXX Emergency Manager	1.00	0.35%	566	0	566	43	609
57 261-354 Community Corrections Adm	3.00	1.06%	1,699	0	1,699	129	1,828
64 263-XXX Police Contracts	11.00	3.88%	6,230	0	6,230	472	6,703
95 292-XXX 293-XXX Child Care Fund	3.00	1.06%	1,699	0	1,699	129	1,828
97 295-XXX Soldiers Relief	4.00	1.41%	2,266	0	2,266	172	2,437
127 All Other	9.00	3.17%	5,098	0	5,098	386	5,484
Subtotal	283.50	100.00%	160,575	0	160,575	10,795	171,369
Direct Bills					0		0
Total					\$160,575		\$171,369

Basis Units: Number of Assigned PC by Department

Source: PC Inventory

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Desk Top Support Allocations

Dept:6 101-258 Computer Operations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 101-102 Administration	4	3.23%	\$2,437	\$0	\$2,437	\$0	\$2,437
4 101-229 Prosecuting Attorney	15	12.10%	9,140	0	9,140	0	9,140
5 101-253 Treasurer	3	2.42%	1,828	0	1,828	0	1,828
6 101-258 Computer Operations	10	8.06%	6,093	0	6,093	0	6,093
7 101-259 Accounting	4	3.23%	2,437	0	2,437	221	2,658
9 101-265 Building & Grounds	3	2.42%	1,828	0	1,828	166	1,994
11 101-101 Board of Commissioners	5	4.03%	3,047	0	3,047	276	3,323
12 101-131 Circuit Court	20	16.13%	12,187	0	12,187	1,104	13,291
13 101-136 District Court	20	16.13%	12,187	0	12,187	1,104	13,291
19 101-215 Clerk	5	4.03%	3,047	0	3,047	276	3,323
20 101-225 Equalization	1	0.81%	609	0	609	55	665
21 101-236 Register of Deeds	4	3.23%	2,437	0	2,437	221	2,658
22 101-275 Drain Commissioner	3	2.42%	1,828	0	1,828	166	1,994
44 224-XXX Animal Control	5	4.03%	3,047	0	3,047	276	3,323
49 255-XXX Concealed Pistol	2	1.61%	1,219	0	1,219	110	1,329
53 260-XXX Emergency Manager	1	0.81%	609	0	609	55	665
57 261-354 Community Corrections Adm	3	2.42%	1,828	0	1,828	166	1,994
95 292-XXX 293-XXX Child Care Fund	3	2.42%	1,828	0	1,828	166	1,994
97 295-XXX Soldiers Relief	4	3.23%	2,437	0	2,437	221	2,658
127 All Other	9	7.26%	5,484	0	5,484	497	5,981
Subtotal	124	100.00%	75,559	0	75,559	5,079	80,638
Direct Bills					0		0
Total					\$75,559		\$80,638

Basis Units: Number of Assigned PC by Department
Source: PC Inventory

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Direct Services Allocations

Dept:6 101-258 Computer Operations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
7 101-259 Accounting	2,043	19.70%	\$0	\$0	\$0	\$0	\$0
19 101-215 Clerk	1,935	18.65%	0	0	0	0	0
21 101-236 Register of Deeds	3,165	30.51%	0	0	0	0	0
23 101-301 Sheriff Administration	3,230	31.14%	0	0	0	0	0
Subtotal	10,373	100.00%	0	0	0	0	0
Direct Bills					0		0
Total					\$0		\$0

Basis Units: Actual Charges
Source: Paid Invoices

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Accounting Software Allocations

Dept:6 101-258 Computer Operations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
7 101-259 Accounting	100	100.00%	\$5,273	\$0	\$5,273	\$354	\$5,627
Subtotal	100	100.00%	5,273	0	5,273	354	5,627
Direct Bills					0		0
Total					\$5,273		\$5,627

Basis Units: Number of revenue and expense transactions by Department
Source: Financial Transaction History

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Allocation Summary

Dept:6 101-258 Computer Operations

Department	Network Support	Desk Top Support	Direct Services	Accounting Software	Total
2 101-102 Administration	\$2,266	\$2,437	\$0	\$0	\$4,703
4 101-229 Prosecuting Attorney	8,496	9,140	0	0	17,636
5 101-253 Treasurer	1,699	1,828	0	0	3,527
6 101-258 Computer Operations	5,664	6,093	0	0	11,757
7 101-259 Accounting	2,437	2,658	0	5,627	10,723
9 101-265 Building & Grounds	1,828	1,994	0	0	3,822
11 101-101 Board of Commissioners	3,047	3,323	0	0	6,369
12 101-131 Circuit Court	12,186	13,291	0	0	25,478
13 101-136 District Court	12,186	13,291	0	0	25,478
19 101-215 Clerk	3,047	3,323	0	0	6,369
20 101-225 Equalization	609	665	0	0	1,274
21 101-236 Register of Deeds	2,437	2,658	0	0	5,096
22 101-275 Drain Commissioner	1,828	1,994	0	0	3,822
23 101-301 Sheriff Administration	22,545	0	0	0	22,545
25 101-351 Jail	15,842	0	0	0	15,842
28 101-731 MSU Extension	1,219	0	0	0	1,219
35 211-XXX 911 Fund	2,742	0	0	0	2,742
39 215-DP FOC	11,577	0	0	0	11,577
41 221-XXX Health Department	36,559	0	0	0	36,559
44 224-XXX Animal Control	3,047	3,323	0	0	6,369
49 255-XXX Concealed Pistol	1,219	1,329	0	0	2,548
53 260-XXX Emergency Manager	609	665	0	0	1,274
57 261-354 Community Corrections Adm	1,828	1,994	0	0	3,822
64 263-XXX Police Contracts	6,703	0	0	0	6,703
95 292-XXX 293-XXX Child Care Fund	1,828	1,994	0	0	3,822
97 295-XXX Soldiers Relief	2,437	2,658	0	0	5,096
127 All Other	5,484	5,981	0	0	11,465
Total	\$171,369	\$80,638	\$0	\$5,627	\$257,635

**Accounting 101-259
Nature and Extent of Service**

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

In addition to the operating functions of the office the plan identifies the termination payoffs. Upon termination, retirement or resignation employees of the County can receive a portion of their unused sick and vacation pay. For plan purposes the amount of the payoff is identified and added to the department's expenditures. These costs are allocated and a direct billing credit is allowed for the amounts that were directly charged to the home departments of the terminated employees. (Note: In the case of the Friend of the Court the direct billing credit is not included in that the FOC does not bill the Title IV-D program for termination payoffs.)

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

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

Accounting 101-259

Nature and Extent of Service (Continued)

- **Termination payoffs** – The costs for the payoffs of terminated employees is added to the expenses and is allocated to all departments based on the number of employees. A direct billing credit is allowed for that portion charged to the home departments of the terminated employees.

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

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

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A. Department Costs

Dept:7 101-259 Accounting

Description		Amount	General Admin	General Accounting	Accounts Payable	Payroll	Termination Payoff
Personnel Costs							
Salaries	S1	256,636	13,845	113,710	63,095	54,310	11,675
Salary % Split			5.39%	44.31%	24.59%	21.16%	4.55%
Benefits	S	108,363	5,846	48,013	26,641	22,932	4,930
Subtotal - Personnel Costs		364,999	19,692	161,723	89,736	77,243	16,605
Services & Supplies Cost							
728.000 Postage	S	346	19	153	85	73	16
730.000 Office Supplies	S	3,075	166	1,362	756	651	140
730.001 Copy Costs	S	2,196	118	973	540	465	100
850.000 Telephone	S	635	34	281	156	134	29
933.000 Office Equip Maint	S	550	30	244	135	116	25
940.000 Cost Allocation	D	73,978	0	0	0	0	0
957.000 Memberships	S	640	35	284	157	135	29
977.000 Machinery & Equip	S	340	18	151	84	72	15
Termination Pay	P	82,125	0	0	0	0	82,125
Subtotal - Services & Supplies		163,885	420	3,448	1,913	1,647	82,479
Department Cost Total		528,884	20,111	165,171	91,650	78,890	99,084
Adjustments to Cost							
940.000 Cost Allocation	D	(73,978)	0	0	0	0	0
Subtotal - Adjustments		(73,978)	0	0	0	0	0
Total Costs After Adjustments		454,906	20,111	165,171	91,650	78,890	99,084
General Admin Distribution			(20,111)	9,419	5,226	4,499	967
Grand Total		<u>\$454,906</u>		<u>\$174,590</u>	<u>\$96,876</u>	<u>\$83,388</u>	<u>\$100,051</u>

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B. Incoming Costs - (Default Spread Salary%)

Dept:7 101-259 Accounting

Department	First Incoming	Second Incoming	General Accounting	Accounts Payable	Payroll	Termination Payoff
1 County Complex	\$11,050	\$25	\$5,187	\$2,878	\$2,477	\$533
Subtotal - Building Depreciation	11,050	25	5,187	2,878	2,477	533
2 Administration	3,186	330	1,647	914	787	169
Subtotal - 101-102 Administration	3,186	330	1,647	914	787	169
3 Accounting Serv	1,018	77	513	285	245	53
3 Corporation Council	1,519	1	712	395	340	73
3 Labor Relations	35	25	28	16	13	3
3 Cost Allocation	828	73	422	234	202	43
3 HR Physicals	9	0	5	3	2	0
Subtotal - 101-210 Professional Service	3,409	177	1,680	932	802	172
4 Civil Counsel	542	35	270	150	129	28
Subtotal - 101-229 Prosecuting Attorne	542	35	270	150	129	28
5 Cash Accounting	3,988	513	2,108	1,170	1,007	216
5 Accounts Payable	169	21	89	49	43	9
Subtotal - 101-253 Treasurer	4,158	534	2,197	1,219	1,049	226
6 Network Support	2,266	172	1,141	633	545	117
6 Desk Top Support	2,437	221	1,245	691	595	128
6 Direct Services	0	0	0	0	0	0
6 Accounting Software	5,273	354	2,635	1,462	1,259	271
Subtotal - 101-258 Computer Operatio	9,976	747	5,022	2,787	2,399	516
7 General Accounting	0	2,686	1,258	698	601	129
7 Accounts Payable	0	947	443	246	212	46
7 Payroll	0	1,210	567	314	271	58
7 Termination Payoff	0	1,356	635	352	303	65
Subtotal - 101-259 Accounting	0	6,199	2,903	1,611	1,387	298
8 County Complex	0	3,127	1,465	813	700	150
Subtotal - 101-264 Utilities	0	3,127	1,465	813	700	150
9 County Complex	0	4,956	2,321	1,288	1,109	238

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B. Incoming Costs - (Default Spread Salary%)

Dept:7 101-259 Accounting

Department	First Incoming	Second Incoming	General Accounting	Accounts Payable	Payroll	Termination Payoff
9 Phone/Network	\$0	\$88	\$41	\$23	\$20	\$4
9 Shredding Services	0	308	144	80	69	15
Subtotal - 101-265 Building & Grounds	0	5,352	2,507	1,391	1,197	257
10 General Liability	0	155	72	40	35	7
10 Public Officials Liability	0	642	301	167	144	31
10 County Complex Property	0	458	214	119	102	22
Subtotal - 101-954 Insurance	0	1,254	587	326	281	60
Total Incoming	32,321	17,780	23,465	13,020	11,207	2,409
C. Total Allocated		<u>\$505,008</u>	<u>\$198,055</u>	<u>\$109,896</u>	<u>\$94,596</u>	<u>\$102,460</u>
			39.22%	21.76%	18.73%	20.29%

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General Accounting Allocations

Dept:7 101-259 Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 101-102 Administration	778	0.93%	\$1,762	\$0	\$1,762	\$0	\$1,762
3 101-210 Professional Services	931	1.11%	2,109	0	2,109	0	2,109
4 101-229 Prosecuting Attorney	1,319	1.57%	2,988	0	2,988	0	2,988
5 101-253 Treasurer	2,928	3.50%	6,632	0	6,632	0	6,632
6 101-258 Computer Operations	348	0.42%	788	0	788	0	788
7 101-259 Accounting	1,186	1.42%	2,686	0	2,686	0	2,686
8 101-264 Utilities	618	0.74%	1,400	0	1,400	67	1,467
9 101-265 Building & Grounds	1,681	2.01%	3,808	0	3,808	184	3,991
10 101-954 Insurance	639	0.76%	1,447	0	1,447	70	1,517
11 101-101 Board of Commissioners	209	0.25%	473	0	473	23	496
12 101-131 Circuit Court	1,807	2.16%	4,093	0	4,093	197	4,290
13 101-136 District Court	647	0.77%	1,465	0	1,465	71	1,536
14 101-145 Jury Board	30	0.04%	68	0	68	3	71
15 101-147 Indigent Counsel	1,943	2.32%	4,401	0	4,401	212	4,613
16 101-148 Probate Court	4	0.00%	9	0	9	0	9
17 101-151 Adult Probation	45	0.05%	102	0	102	5	107
18 101-191 Elections	130	0.16%	294	0	294	14	309
19 101-215 Clerk	9,252	11.05%	20,956	0	20,956	1,010	21,966
20 101-225 Equalization	168	0.20%	381	0	381	18	399
21 101-236 Register of Deeds	1,595	1.90%	3,613	0	3,613	174	3,787
22 101-275 Drain Commissioner	232	0.28%	525	0	525	25	551
23 101-301 Sheriff Administration	1,156	1.38%	2,618	0	2,618	126	2,745
24 101-315 Crime Justice Training	8	0.01%	18	0	18	1	19
25 101-351 Jail	718	0.86%	1,626	0	1,626	78	1,705
26 101-445 Drain-at-large	2	0.00%	5	0	5	0	5
27 101-648 Medical Examiner	382	0.46%	865	0	865	42	907
28 101-731 MSU Extension	190	0.23%	430	0	430	21	451
29 101-801 Planning	12	0.01%	27	0	27	1	28
30 101-803 County Memberships	5	0.01%	11	0	11	1	12
31 101-851 LDC Development	1	0.00%	2	0	2	0	2
32 201-449 Road Commission	302	0.36%	684	0	684	33	717
33 207-697 208-691 Parks & Rec	612	0.73%	1,386	0	1,386	67	1,453
34 209-XXX Polly Ann Trail	24	0.03%	54	0	54	3	57
35 211-XXX 911 Fund	897	1.07%	2,032	0	2,032	98	2,130
36 213-228 Victims Rights	70	0.08%	159	0	159	8	166
37 213-230 PA Special Rev	120	0.14%	272	0	272	13	285
38 215-141 Friend of the Court	2,011	2.40%	4,555	0	4,555	220	4,775
40 216-134 Marriage Counseling	555	0.66%	1,257	0	1,257	61	1,318
41 221-XXX Health Department	2,087	2.49%	4,727	0	4,727	228	4,955
42 222-XXX Mental Health	8,335	9.95%	18,879	0	18,879	910	19,789
43 223-XXX Pers. Care-Aide	869	1.04%	1,968	0	1,968	95	2,063
44 224-XXX Animal Control	1,277	1.52%	2,892	0	2,892	139	3,032

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General Accounting Allocations

Dept:7 101-259 Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
45 227-XXX Environmental Recycling	7	0.01%	\$16	\$0	\$16	\$1	\$17
46 231-XXX M.H. Court	284	0.34%	643	0	643	31	674
47 242-XXX Remonumentation Grant	158	0.19%	358	0	358	17	375
49 255-XXX Concealed Pistol	2,181	2.60%	4,940	0	4,940	238	5,178
50 256-XXX Reg of Deeds Automation	352	0.42%	797	0	797	38	836
51 257-XXX Budget Stabilization	53	0.06%	120	0	120	6	126
52 259-XXX Rental Property	166	0.20%	376	0	376	18	394
53 260-XXX Emergency Manager	260	0.31%	589	0	589	28	617
54 261-349 Cognitive Programs	41	0.05%	93	0	93	4	97
55 261-350 Drunk Driver Reduction	42	0.05%	95	0	95	5	100
56 261-353 Court Discretionary	1,295	1.55%	2,933	0	2,933	141	3,075
57 261-354 Community Corrections Adm	227	0.27%	514	0	514	25	539
58 261-355 Comm Corr Screen/Assess	117	0.14%	265	0	265	13	278
59 261-357 Jail Work Crew	42	0.05%	95	0	95	5	100
60 261-358 Day Reporting	351	0.42%	795	0	795	38	833
61 261-359 Contracted Services	43	0.05%	97	0	97	5	102
62 262-309 Region Anti-Drug Coord	33	0.04%	75	0	75	4	78
63 262-316 Region Anti-Drug Oper	93	0.11%	211	0	211	10	221
64 263-XXX Police Contracts	2,513	3.00%	5,692	0	5,692	274	5,966
65 264-301 Sheriff	3	0.00%	7	0	7	0	7
67 264-318 Liquor License Dist	2	0.00%	5	0	5	0	5
68 264-331 Marine Safety	139	0.17%	315	0	315	15	330
69 264-332 SERT	18	0.02%	41	0	41	2	43
70 264-333 K-9 Unit	1	0.00%	2	0	2	0	2
71 264-337 Mounted Division	10	0.01%	23	0	23	1	24
72 264-335 Dive Team	13	0.02%	29	0	29	1	31
73 264-351 Jail/Feeding Prisoners	55	0.07%	125	0	125	6	131
74 264-352 Training	42	0.05%	95	0	95	5	100
76 265-XXX Policing Contracts	2	0.00%	5	0	5	0	5
77 266-302 Safe & Sober-Step Grant	106	0.13%	240	0	240	12	252
78 266-304 D.A.R.E. Grant	12	0.01%	27	0	27	1	28
79 266-305 Road Patrol Grant	206	0.25%	467	0	467	22	489
80 266-307 Motorcycle Safety	20	0.02%	45	0	45	2	47
81 266-309 Regional Anti-Drug	130	0.16%	294	0	294	14	309
82 266-351 Jail/Feeding	65	0.08%	147	0	147	7	154
84 267-228 Victims Rights	1	0.00%	2	0	2	0	2
85 267-229 Prosecutor	32	0.04%	72	0	72	3	76
86 267-264 Building Operations	44	0.05%	100	0	100	5	104
87 267-301 Sheriff Administration	93	0.11%	211	0	211	10	221
88 267-334 Sheriff Forfeit	2	0.00%	5	0	5	0	5
90 269-XXX Law Library	53	0.06%	120	0	120	6	126
91 274-XXX Community Development	50	0.06%	113	0	113	5	119

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General Accounting Allocations

Dept:7 101-259 Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
92 276-XXX Senior Millage	265	0.32%	\$600	\$0	\$600	\$29	\$629
93 286-XXX Local Reserve Fund	48	0.06%	109	0	109	5	114
94 291-XXX MCF Operations	394	0.47%	892	0	892	43	935
95 292-XXX 293-XXX Child Care Fund	1,584	1.89%	3,588	0	3,588	173	3,761
96 294-XXX Veterans Trust	7	0.01%	16	0	16	1	17
97 295-XXX Soldiers Relief	592	0.71%	1,341	0	1,341	65	1,406
98 296-XXX Soil & Sed	377	0.45%	854	0	854	41	895
99 298-747 Community Colloborative	108	0.13%	245	0	245	12	256
100 298-753 Suicide Prev Program	16	0.02%	36	0	36	2	38
101 299-XXX Comm Collaborat	167	0.20%	378	0	378	18	396
102 360-XXX Drain Fund	2	0.00%	5	0	5	0	5
103 361-382 Debt Serv Fund	329	0.39%	745	0	745	36	781
104 466-XXX Jail Construction Fund	16	0.02%	36	0	36	2	38
105 469-XXX Cap Projects Fund	44	0.05%	100	0	100	5	104
106 470-XXX Old Courthouse Restoration	49	0.06%	111	0	111	5	116
107 482-XXX 9-1-1 Construction	13	0.02%	29	0	29	1	31
108 486-XXX S Branch Mill Creek - Constr	1	0.00%	2	0	2	0	2
109 489-XXX Indian Creek Construction	48	0.06%	109	0	109	5	114
110 531-XXX Delinquent Tax Fund	10,141	12.11%	22,970	0	22,970	1,107	24,077
111 532-XXX Foreclosure	4,244	5.07%	9,613	0	9,613	463	10,076
112 601-XXX Revolving Drain Fund	35	0.04%	79	0	79	4	83
114 638-XXX DrainEquipment	151	0.18%	342	0	342	16	359
115 649-XXX CMH Equipment	69	0.08%	156	0	156	8	164
117 675-XXX Equip Acquisition	1,549	1.85%	3,509	0	3,509	169	3,678
118 676-XXX Unemployment Insurance	15	0.02%	34	0	34	2	36
119 677-XXX Worker's Comp Fund	43	0.05%	97	0	97	5	102
120 678-XXX Health Insurance	4,975	5.94%	11,269	0	11,269	543	11,812
123 731-XXX Retirement System	1,855	2.21%	4,202	0	4,202	203	4,404
124 736-XXX Health Care Services	781	0.93%	1,769	0	1,769	85	1,854
125 801-XXX Special Assessment	284	0.34%	643	0	643	31	674
127 All Other	81	0.10%	183	0	183	9	192
Subtotal	83,763	100.00%	189,728	0	189,728	8,327	198,055
Direct Bills					0		0
Total					\$189,728		\$198,055

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

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Accounts Payable Allocations

Dept:7 101-259 Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 101-102 Administration	267	0.84%	\$887	\$0	\$887	\$0	\$887
3 101-210 Professional Services	84	0.27%	279	0	279	0	279
4 101-229 Prosecuting Attorney	729	2.30%	2,422	0	2,422	0	2,422
5 101-253 Treasurer	260	0.82%	864	0	864	0	864
6 101-258 Computer Operations	41	0.13%	136	0	136	0	136
7 101-259 Accounting	285	0.90%	947	0	947	0	947
8 101-264 Utilities	313	0.99%	1,040	0	1,040	48	1,088
9 101-265 Building & Grounds	1,202	3.79%	3,993	0	3,993	185	4,178
10 101-954 Insurance	20	0.06%	66	0	66	3	70
11 101-101 Board of Commissioners	209	0.66%	694	0	694	32	726
12 101-131 Circuit Court	1,051	3.32%	3,491	0	3,491	162	3,653
13 101-136 District Court	471	1.49%	1,565	0	1,565	72	1,637
14 101-145 Jury Board	30	0.09%	100	0	100	5	104
15 101-147 Indigent Counsel	1,050	3.31%	3,488	0	3,488	162	3,650
17 101-151 Adult Probation	45	0.14%	149	0	149	7	156
18 101-191 Elections	105	0.33%	349	0	349	16	365
19 101-215 Clerk	395	1.25%	1,312	0	1,312	61	1,373
20 101-225 Equalization	168	0.53%	558	0	558	26	584
21 101-236 Register of Deeds	253	0.80%	840	0	840	39	879
22 101-275 Drain Commissioner	232	0.73%	771	0	771	36	806
23 101-301 Sheriff Administration	1,035	3.27%	3,438	0	3,438	159	3,597
24 101-315 Crime Justice Training	4	0.01%	13	0	13	1	14
25 101-351 Jail	617	1.95%	2,050	0	2,050	95	2,145
26 101-445 Drain-at-large	2	0.01%	7	0	7	0	7
27 101-648 Medical Examiner	347	1.09%	1,153	0	1,153	53	1,206
28 101-731 MSU Extension	190	0.60%	631	0	631	29	660
29 101-801 Planning	12	0.04%	40	0	40	2	42
30 101-803 County Memberships	5	0.02%	17	0	17	1	17
31 101-851 LDC Development	1	0.00%	3	0	3	0	3
32 201-449 Road Commission	156	0.49%	518	0	518	24	542
33 207-697 208-691 Parks & Rec	443	1.40%	1,472	0	1,472	68	1,540
34 209-XXX Polly Ann Trail	15	0.05%	50	0	50	2	52
35 211-XXX 911 Fund	693	2.19%	2,302	0	2,302	107	2,409
36 213-228 Victims Rights	68	0.21%	226	0	226	10	236
37 213-230 PA Special Rev	118	0.37%	392	0	392	18	410
38 215-141 Friend of the Court	540	1.70%	1,794	0	1,794	83	1,877
40 216-134 Marriage Counseling	12	0.04%	40	0	40	2	42
41 221-XXX Health Department	1,264	3.99%	4,199	0	4,199	195	4,393
42 222-XXX Mental Health	7,620	24.04%	25,312	0	25,312	1,173	26,485
43 223-XXX Pers. Care-Aide	785	2.48%	2,608	0	2,608	121	2,728
44 224-XXX Animal Control	348	1.10%	1,156	0	1,156	54	1,210
45 227-XXX Environmental Recycling	5	0.02%	17	0	17	1	17

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Accounts Payable Allocations

Dept:7 101-259 Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
46 231-XXX M.H. Court	270	0.85%	\$897	\$0	\$897	\$42	\$938
47 242-XXX Remonumentation Grant	156	0.49%	518	0	518	24	542
49 255-XXX Concealed Pistol	137	0.43%	455	0	455	21	476
50 256-XXX Reg of Deeds Automation	104	0.33%	345	0	345	16	361
51 257-XXX Budget Stabilization	12	0.04%	40	0	40	2	42
52 259-XXX Rental Property	112	0.35%	372	0	372	17	389
53 260-XXX Emergency Manager	234	0.74%	777	0	777	36	813
54 261-349 Cognitive Programs	29	0.09%	96	0	96	4	101
55 261-350 Drunk Driver Reduction	31	0.10%	103	0	103	5	108
56 261-353 Court Discretionary	46	0.15%	153	0	153	7	160
57 261-354 Community Corrections Adm	212	0.67%	704	0	704	33	737
58 261-355 Comm Corr Screen/Assess	106	0.33%	352	0	352	16	368
59 261-357 Jail Work Crew	42	0.13%	140	0	140	6	146
60 261-358 Day Reporting	193	0.61%	641	0	641	30	671
61 261-359 Contracted Services	31	0.10%	103	0	103	5	108
62 262-309 Region Anti-Drug Coord	21	0.07%	70	0	70	3	73
63 262-316 Region Anti-Drug Oper	74	0.23%	246	0	246	11	257
65 264-301 Sheriff	1	0.00%	3	0	3	0	3
68 264-331 Marine Safety	138	0.44%	458	0	458	21	480
69 264-332 SERT	17	0.05%	56	0	56	3	59
72 264-335 Dive Team	9	0.03%	30	0	30	1	31
73 264-351 Jail/Feeding Prisoners	41	0.13%	136	0	136	6	143
74 264-352 Training	42	0.13%	140	0	140	6	146
78 266-304 D.A.R.E. Grant	10	0.03%	33	0	33	2	35
79 266-305 Road Patrol Grant	202	0.64%	671	0	671	31	702
80 266-307 Motorcycle Safety	2	0.01%	7	0	7	0	7
81 266-309 Regional Anti-Drug	128	0.40%	425	0	425	20	445
82 266-351 Jail/Feeding	53	0.17%	176	0	176	8	184
85 267-229 Prosecutor	10	0.03%	33	0	33	2	35
86 267-264 Building Operations	38	0.12%	126	0	126	6	132
87 267-301 Sheriff Administration	67	0.21%	223	0	223	10	233
90 269-XXX Law Library	51	0.16%	169	0	169	8	177
91 274-XXX Community Development	25	0.08%	83	0	83	4	87
92 276-XXX Senior Millage	33	0.10%	110	0	110	5	115
93 286-XXX Local Reserve Fund	13	0.04%	43	0	43	2	45
94 291-XXX MCF Operations	15	0.05%	50	0	50	2	52
95 292-XXX 293-XXX Child Care Fund	1,272	4.01%	4,225	0	4,225	196	4,421
96 294-XXX Veterans Trust	3	0.01%	10	0	10	0	10
97 295-XXX Soldiers Relief	355	1.12%	1,179	0	1,179	55	1,234
98 296-XXX Soil & Sed	297	0.94%	987	0	987	46	1,032
99 298-747 Community Colloborative	97	0.31%	322	0	322	15	337
100 298-753 Suicide Prev Program	9	0.03%	30	0	30	1	31

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Accounts Payable Allocations

Dept:7 101-259 Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
101 299-XXX Comm Collaborat	153	0.48%	\$508	\$0	\$508	\$24	\$532
103 361-382 Debt Serv Fund	40	0.13%	133	0	133	6	139
105 469-XXX Cap Projects Fund	43	0.14%	143	0	143	7	149
106 470-XXX Old Courthouse Restoration	7	0.02%	23	0	23	1	24
109 489-XXX Indian Creek Construction	45	0.14%	149	0	149	7	156
110 531-XXX Delinquent Tax Fund	14	0.04%	47	0	47	2	49
111 532-XXX Foreclosure	266	0.84%	884	0	884	41	925
112 601-XXX Revolving Drain Fund	34	0.11%	113	0	113	5	118
114 638-XXX DrainEquipment	149	0.47%	495	0	495	23	518
115 649-XXX CMH Equipment	19	0.06%	63	0	63	3	66
117 675-XXX Equip Acquisition	1,150	3.63%	3,820	0	3,820	177	3,997
118 676-XXX Unemployment Insurance	15	0.05%	50	0	50	2	52
119 677-XXX Worker's Comp Fund	42	0.13%	140	0	140	6	146
120 678-XXX Health Insurance	3,175	10.02%	10,547	0	10,547	489	11,035
123 731-XXX Retirement System	37	0.12%	123	0	123	6	129
124 736-XXX Health Care Services	24	0.08%	80	0	80	4	83
125 801-XXX Special Assessment	167	0.53%	555	0	555	26	580
127 All Other	84	0.27%	279	0	279	13	292
Subtotal	31,692	100.00%	105,275	0	105,275	4,621	109,896
Direct Bills					0		0
Total					\$105,275		\$109,896

Basis Units: Number of Accounts Payable Transactions

Source: General Ledger Detail

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Payroll Allocations

Dept:7 101-259 Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 101-102 Administration	2.70	0.77%	\$695	\$0	\$695	\$0	\$695
4 101-229 Prosecuting Attorney	12.50	3.55%	3,217	0	3,217	0	3,217
5 101-253 Treasurer	4.70	1.33%	1,210	0	1,210	0	1,210
7 101-259 Accounting	4.70	1.33%	1,210	0	1,210	0	1,210
9 101-265 Building & Grounds	4.80	1.36%	1,235	0	1,235	58	1,294
11 101-101 Board of Commissioners	7.00	1.99%	1,802	0	1,802	85	1,887
12 101-131 Circuit Court	15.60	4.43%	4,015	0	4,015	189	4,204
13 101-136 District Court	19.00	5.40%	4,890	0	4,890	231	5,121
19 101-215 Clerk	8.20	2.33%	2,110	0	2,110	100	2,210
20 101-225 Equalization	0.90	0.26%	232	0	232	11	243
21 101-236 Register of Deeds	3.60	1.02%	927	0	927	44	970
22 101-275 Drain Commissioner	2.90	0.82%	746	0	746	35	782
23 101-301 Sheriff Administration	31.47	8.94%	8,099	0	8,099	382	8,481
25 101-351 Jail	29.90	8.49%	7,695	0	7,695	363	8,058
28 101-731 MSU Extension	1.90	0.54%	489	0	489	23	512
33 207-697 208-691 Parks & Rec	4.00	1.14%	1,029	0	1,029	49	1,078
35 211-XXX 911 Fund	18.00	5.11%	4,633	0	4,633	219	4,851
38 215-141 Friend of the Court	18.00	5.11%	4,633	0	4,633	219	4,851
41 221-XXX Health Department	35.20	10.00%	9,059	0	9,059	427	9,487
42 222-XXX Mental Health	75.20	21.36%	19,354	0	19,354	913	20,267
43 223-XXX Pers. Care-Aide	16.40	4.66%	4,221	0	4,221	199	4,420
44 224-XXX Animal Control	3.80	1.08%	978	0	978	46	1,024
48 County Surveyor	1.00	0.28%	257	0	257	12	270
53 260-XXX Emergency Manager	0.90	0.26%	232	0	232	11	243
57 261-354 Community Corrections Adm	0.20	0.06%	51	0	51	2	54
58 261-355 Comm Corr Screen/Assess	0.30	0.09%	77	0	77	4	81
59 261-357 Jail Work Crew	0.10	0.03%	26	0	26	1	27
60 261-358 Day Reporting	0.90	0.26%	232	0	232	11	243
64 263-XXX Police Contracts	19.00	5.40%	4,890	0	4,890	231	5,121
68 264-331 Marine Safety	0.13	0.04%	34	0	34	2	35
79 266-305 Road Patrol Grant	1.00	0.28%	257	0	257	12	270
95 292-XXX 293-XXX Child Care Fund	4.30	1.22%	1,107	0	1,107	52	1,159
97 295-XXX Soldiers Relief	3.80	1.08%	978	0	978	46	1,024
Subtotal	352.10	100.00%	90,618	0	90,618	3,977	94,596
Direct Bills					0		0
Total					\$90,618		\$94,596

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

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Termination Payoff Allocations

Dept:7 101-259 Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 101-102 Administration	2.70	0.77%	\$779	\$0	\$779	\$0	\$779
4 101-229 Prosecuting Attorney	12.50	3.55%	3,607	0	3,607	0	3,607
5 101-253 Treasurer	4.70	1.33%	1,356	0	1,356	0	1,356
7 101-259 Accounting	4.70	1.33%	1,356	0	1,356	0	1,356
9 101-265 Building & Grounds	4.80	1.36%	1,385	0	1,385	13	1,398
11 101-101 Board of Commissioners	7.00	1.99%	2,020	0	2,020	18	2,038
12 101-131 Circuit Court	15.60	4.43%	4,502	(3,285)	1,217	41	1,257
13 101-136 District Court	19.00	5.40%	5,483	0	5,483	50	5,532
19 101-215 Clerk	8.20	2.33%	2,366	0	2,366	21	2,388
20 101-225 Equalization	0.90	0.26%	260	0	260	2	262
21 101-236 Register of Deeds	3.60	1.02%	1,039	0	1,039	9	1,048
22 101-275 Drain Commissioner	2.90	0.82%	837	0	837	8	844
23 101-301 Sheriff Administration	31.47	8.94%	9,081	0	9,081	82	9,163
25 101-351 Jail	29.90	8.49%	8,628	(3,743)	4,885	78	4,963
28 101-731 MSU Extension	1.90	0.54%	548	0	548	5	553
33 207-697 208-691 Parks & Rec	4.00	1.14%	1,154	0	1,154	10	1,165
35 211-XXX 911 Fund	18.00	5.11%	5,194	(4,374)	820	47	867
38 215-141 Friend of the Court	18.00	5.11%	5,194	0	5,194	47	5,241
41 221-XXX Health Department	35.20	10.00%	10,158	(10,202)	(44)	92	48
42 222-XXX Mental Health	75.20	21.36%	21,700	(54,105)	(32,405)	196	(32,208)
43 223-XXX Pers. Care-Aide	16.40	4.66%	4,733	0	4,733	43	4,775
44 224-XXX Animal Control	3.80	1.08%	1,097	(2,189)	(1,092)	10	(1,083)
48 County Surveyor	1.00	0.28%	289	0	289	3	291
53 260-XXX Emergency Manager	0.90	0.26%	260	0	260	2	262
57 261-354 Community Corrections Adm	0.20	0.06%	58	0	58	1	58
58 261-355 Comm Corr Screen/Assess	0.30	0.09%	87	0	87	1	87
59 261-357 Jail Work Crew	0.10	0.03%	29	0	29	0	29
60 261-358 Day Reporting	0.90	0.26%	260	0	260	2	262
64 263-XXX Police Contracts	19.00	5.40%	5,483	0	5,483	50	5,532
68 264-331 Marine Safety	0.13	0.04%	38	0	38	0	38
79 266-305 Road Patrol Grant	1.00	0.28%	289	0	289	3	291
95 292-XXX 293-XXX Child Care Fund	4.30	1.22%	1,241	(4,227)	(2,986)	11	(2,975)
97 295-XXX Soldiers Relief	3.80	1.08%	1,097	0	1,097	10	1,106
Subtotal	352.10	100.00%	101,605	(82,125)	19,480	855	20,335
Direct Bills					82,125		82,125
Total					\$101,605		\$102,460

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

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Allocation Summary

Dept:7 101-259 Accounting

Department	General Accounting	Accounts Payable	Payroll	Termination Payoff	Total
0 Direct Billed	\$0	\$0	\$0	\$82,125	\$82,125
2 101-102 Administration	1,762	887	695	779	4,123
3 101-210 Professional Services	2,109	279	0	0	2,388
4 101-229 Prosecuting Attorney	2,988	2,422	3,217	3,607	12,233
5 101-253 Treasurer	6,632	864	1,210	1,356	10,062
6 101-258 Computer Operations	788	136	0	0	924
7 101-259 Accounting	2,686	947	1,210	1,356	6,199
8 101-264 Utilities	1,467	1,088	0	0	2,555
9 101-265 Building & Grounds	3,991	4,178	1,294	1,398	10,860
10 101-954 Insurance	1,517	70	0	0	1,587
11 101-101 Board of Commissioners	496	726	1,887	2,038	5,147
12 101-131 Circuit Court	4,290	3,653	4,204	1,257	13,405
13 101-136 District Court	1,536	1,637	5,121	5,532	13,826
14 101-145 Jury Board	71	104	0	0	175
15 101-147 Indegent Counsel	4,613	3,650	0	0	8,263
16 101-148 Probate Court	9	0	0	0	9
17 101-151 Adult Probation	107	156	0	0	263
18 101-191 Elections	309	365	0	0	674
19 101-215 Clerk	21,966	1,373	2,210	2,388	27,937
20 101-225 Equalization	399	584	243	262	1,487
21 101-236 Register of Deeds	3,787	879	970	1,048	6,685
22 101-275 Drain Commissioner	551	806	782	844	2,983
23 101-301 Sheriff Administration	2,745	3,597	8,481	9,163	23,986
24 101-315 Crime Justice Training	19	14	0	0	33
25 101-351 Jail	1,705	2,145	8,058	4,963	16,871
26 101-445 Drain-at-large	5	7	0	0	12
27 101-648 Medical Examiner	907	1,206	0	0	2,113
28 101-731 MSU Extension	451	660	512	553	2,177
29 101-801 Planning	28	42	0	0	70
30 101-803 County Memberships	12	17	0	0	29
31 101-851 LDC Development	2	3	0	0	6
32 201-449 Road Commission	717	542	0	0	1,259
33 207-697 208-691 Parks & Rec	1,453	1,540	1,078	1,165	5,236
34 209-XXX Polly Ann Trail	57	52	0	0	109
35 211-XXX 911 Fund	2,130	2,409	4,851	867	10,257
36 213-228 Victims Rights	166	236	0	0	403
37 213-230 PA Special Rev	285	410	0	0	695
38 215-141 Friend of the Court	4,775	1,877	4,851	5,241	16,744
40 216-134 Marriage Counseling	1,318	42	0	0	1,359
41 221-XXX Health Department	4,955	4,393	9,487	48	18,883
42 222-XXX Mental Health	19,789	26,485	20,267	(32,208)	34,333

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Dept:7 101-259 Accounting

Department	General Accounting	Accounts Payable	Payroll	Termination Payoff	Total
43 223-XXX Pers. Care-Aide	\$2,063	\$2,728	\$4,420	\$4,775	\$13,987
44 224-XXX Animal Control	3,032	1,210	1,024	(1,083)	4,183
45 227-XXX Environmental Recycling	17	17	0	0	34
46 231-XXX M.H. Court	674	938	0	0	1,613
47 242-XXX Remonumentation Grant	375	542	0	0	917
48 County Surveyor	0	0	270	291	561
49 255-XXX Concealed Pistol	5,178	476	0	0	5,654
50 256-XXX Reg of Deeds Automation	836	361	0	0	1,197
51 257-XXX Budget Stabilization	126	42	0	0	168
52 259-XXX Rental Property	394	389	0	0	783
53 260-XXX Emergency Manager	617	813	243	262	1,935
54 261-349 Cognitive Programs	97	101	0	0	198
55 261-350 Drunk Driver Reduction	100	108	0	0	207
56 261-353 Court Discretionary	3,075	160	0	0	3,235
57 261-354 Community Corrections Adm	539	737	54	58	1,388
58 261-355 Comm Corr Screen/Assess	278	368	81	87	814
59 261-357 Jail Work Crew	100	146	27	29	302
60 261-358 Day Reporting	833	671	243	262	2,009
61 261-359 Contracted Services	102	108	0	0	210
62 262-309 Region Anti-Drug Coord	78	73	0	0	151
63 262-316 Region Anti-Drug Oper	221	257	0	0	478
64 263-XXX Police Contracts	5,966	0	5,121	5,532	16,620
65 264-301 Sheriff	7	3	0	0	11
67 264-318 Liquor License Dist	5	0	0	0	5
68 264-331 Marine Safety	330	480	35	38	883
69 264-332 SERT	43	59	0	0	102
70 264-333 K-9 Unit	2	0	0	0	2
71 264-337 Mounted Division	24	0	0	0	24
72 264-335 Dive Team	31	31	0	0	62
73 264-351 Jail/Feeding Prisoners	131	143	0	0	273
74 264-352 Training	100	146	0	0	246
76 265-XXX Policing Contracts	5	0	0	0	5
77 266-302 Safe & Sober-Step Grant	252	0	0	0	252
78 266-304 D.A.R.E. Grant	28	35	0	0	63
79 266-305 Road Patrol Grant	489	702	270	291	1,752
80 266-307 Motorcycle Safety	47	7	0	0	54
81 266-309 Regional Anti-Drug	309	445	0	0	754
82 266-351 Jail/Feeding	154	184	0	0	339
84 267-228 Victims Rights	2	0	0	0	2
85 267-229 Prosecutor	76	35	0	0	111
86 267-264 Building Operations	104	132	0	0	237

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Allocation Summary

Dept:7 101-259 Accounting

Department	General Accounting	Accounts Payable	Payroll	Termination Payoff	Total
87 267-301 Sheriff Administration	\$221	\$233	\$0	\$0	\$454
88 267-334 Sheriff Forfeit	5	0	0	0	5
90 269-XXX Law Library	126	177	0	0	303
91 274-XXX Community Development	119	87	0	0	206
92 276-XXX Senior Millage	629	115	0	0	744
93 286-XXX Local Reserve Fund	114	45	0	0	159
94 291-XXX MCF Operations	935	52	0	0	988
95 292-XXX 293-XXX Child Care Fund	3,761	4,421	1,159	(2,975)	6,366
96 294-XXX Veterans Trust	17	10	0	0	27
97 295-XXX Soldiers Relief	1,406	1,234	1,024	1,106	4,770
98 296-XXX Soil & Sed	895	1,032	0	0	1,927
99 298-747 Community Colloborative	256	337	0	0	594
100 298-753 Suicide Prev Program	38	31	0	0	69
101 299-XXX Comm Collaborat	396	532	0	0	928
102 360-XXX Drain Fund	5	0	0	0	5
103 361-382 Debt Serv Fund	781	139	0	0	920
104 466-XXX Jail Construction Fund	38	0	0	0	38
105 469-XXX Cap Projects Fund	104	149	0	0	254
106 470-XXX Old Courthouse Restoration	116	24	0	0	141
107 482-XXX 9-1-1 Construction	31	0	0	0	31
108 486-XXX S Branch Mill Creek - Constr	2	0	0	0	2
109 489-XXX Indian Creek Construction	114	156	0	0	270
110 531-XXX Delinquent Tax Fund	24,077	49	0	0	24,126
111 532-XXX Foreclosure	10,076	925	0	0	11,001
112 601-XXX Revolving Drain Fund	83	118	0	0	201
114 638-XXX DrainEquipment	359	518	0	0	876
115 649-XXX CMH Equipment	164	66	0	0	230
117 675-XXX Equip Acquisition	3,678	3,997	0	0	7,675
118 676-XXX Unemployment Insurance	36	52	0	0	88
119 677-XXX Worker's Comp Fund	102	146	0	0	248
120 678-XXX Health Insurance	11,812	11,035	0	0	22,847
123 731-XXX Retirement System	4,404	129	0	0	4,533
124 736-XXX Health Care Services	1,854	83	0	0	1,938
125 801-XXX Special Assessment	674	580	0	0	1,255
127 All Other	192	292	0	0	484
Total	\$198,055	\$109,896	\$94,596	\$102,460	\$505,008

Utilities 101-264

Nature and Extent of Service

Lapeer County maintains a separate activity within the general fund (101-264) to track utility costs for specific buildings. Utilities are a portion of the cost of providing space for departments and programs to operate. Costs for the utilities are accumulated in specific accounts identified by building. For plan purposes these costs are separated by building and then allocated to the building's occupants based on their assigned square footages.

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

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

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A. Department Costs

Dept:8 101-264 Utilities

Description		Amount	General Admin	County Complex	Annex	Jail	Health	Historic Courthouse	Storage Building	Other Buildings
Personnel Costs										
Salaries	S	0	0	0	0	0	0	0	0	0
Salary % Split			.00%	.00%	.00%	.00%	.00%	.00%	.00%	.00%
Benefits	S	0	0	0	0	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0	0	0	0	0
Services & Supplies Cost										
920.000 Utilities	P	0	0	0	0	0	0	0	0	0
920.010 Old Courthouse	P	5,021	0	0	0	0	0	5,021	0	0
920.020 Annex Building	P	13,282	0	0	13,282	0	0	0	0	0
920.030 Jail	P	125,083	0	0	0	125,083	0	0	0	0
920.040 Register of Deeds	P	2,465	0	0	0	0	0	0	2,465	0
920.060 Complex	P	151,021	0	151,021	0	0	0	0	0	0
920.070 Garage	P	2,812	0	0	0	0	0	0	0	2,812
920.080 315 Clay Street	P	0	0	0	0	0	0	0	0	0
920.120 MICOA Building	P	40,277	0	0	0	0	40,277	0	0	0
920.000 Cost Allocation	D	6,328	0	0	0	0	0	0	0	0
Subtotal - Services & Supplies		346,289	0	151,021	13,282	125,083	40,277	5,021	2,465	2,812
Department Cost Total		346,289	0	151,021	13,282	125,083	40,277	5,021	2,465	2,812
Adjustments to Cost										
920.000 Cost Allocation	D	(6,328)	0	0	0	0	0	0	0	0
Subtotal - Adjustments		(6,328)	0	0	0	0	0	0	0	0
Total Costs After Adjustments		339,961	0	151,021	13,282	125,083	40,277	5,021	2,465	2,812
General Admin Distribution			0	0	0	0	0	0	0	0
Grand Total		\$339,961		\$151,021	\$13,282	\$125,083	\$40,277	\$5,021	\$2,465	\$2,812

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B. Incoming Costs - (Default Spread Expense%)

Dept:8 101-264 Utilities

Department	First Incoming	Second Incoming	County Complex	Annex	Jail	Health	Historic Courthouse	Storage Building	Other Buildings
3 Accounting Serv	\$531	\$40	\$254	\$22	\$210	\$68	\$8	\$4	\$5
3 Corporation Council	1,169	1	520	46	430	139	17	8	10
3 Cost Allocation	1,448	128	700	62	580	187	23	11	13
Subtotal - 101-210 Professional Services	3,148	169	1,474	130	1,220	393	49	24	27
4 Civil Counsel	417	27	197	17	164	53	7	3	4
Subtotal - 101-229 Prosecuting Attorney	417	27	197	17	164	53	7	3	4
5 Cash Accounting	1,350	174	677	60	561	181	23	11	13
5 Accounts Payable	186	23	93	8	77	25	3	2	2
Subtotal - 101-253 Treasurer	1,536	196	770	68	637	205	26	13	14
7 General Accounting	1,400	67	652	57	540	174	22	11	12
7 Accounts Payable	1,040	48	483	43	400	129	16	8	9
Subtotal - 101-259 Accounting	2,440	116	1,135	100	940	303	38	19	21
10 General Liability	0	119	53	5	44	14	2	1	1
Subtotal - 101-954 Insurance	0	119	53	5	44	14	2	1	1
Total Incoming	7,541	627	3,629	319	3,005	968	121	59	68
C. Total Allocated		\$348,129	\$154,650	\$13,601	\$128,088	\$41,245	\$5,142	\$2,524	\$2,880
			44.42%	3.91%	36.79%	11.85%	1.48%	0.73%	0.83%

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County Complex Allocations

Dept:8 101-264 Utilities

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 101-102 Administration	1,104	1.93%	\$2,974	\$0	\$2,974	\$0	\$2,974
4 101-229 Prosecuting Attorney	4,435	7.74%	11,946	0	11,946	0	11,946
5 101-253 Treasurer	2,173	3.79%	5,853	0	5,853	0	5,853
6 101-258 Computer Operations	426	0.74%	1,147	0	1,147	0	1,147
7 101-259 Accounting	1,161	2.03%	3,127	0	3,127	0	3,127
9 101-265 Building & Grounds	700	1.22%	1,886	0	1,886	4	1,890
11 101-101 Board of Commissioners	2,317	4.04%	6,241	0	6,241	13	6,255
12 101-131 Circuit Court	13,240	23.10%	35,663	0	35,663	77	35,740
13 101-136 District Court	10,068	17.57%	27,119	0	27,119	58	27,178
17 101-151 Adult Probation	1,689	2.95%	4,550	0	4,550	10	4,559
19 101-215 Clerk	4,092	7.14%	11,022	0	11,022	24	11,046
20 101-225 Equalization	1,345	2.35%	3,623	0	3,623	8	3,631
22 101-275 Drain Commissioner	1,262	2.20%	3,399	0	3,399	7	3,407
25 101-351 Jail	5,284	9.22%	14,233	0	14,233	31	14,264
38 215-141 Friend of the Court	6,145	10.72%	16,552	0	16,552	36	16,588
56 261-353 Court Discretionary	5	0.01%	13	0	13	0	13
57 261-354 Community Corrections Adm	110	0.19%	296	0	296	1	297
58 261-355 Comm Corr Screen/Assess	155	0.27%	418	0	418	1	418
59 261-357 Jail Work Crew	45	0.08%	121	0	121	0	121
60 261-358 Day Reporting	435	0.76%	1,172	0	1,172	3	1,174
95 292-XXX 293-XXX Child Care Fund	510	0.89%	1,374	0	1,374	3	1,377
127 All Other	609	1.06%	1,640	0	1,640	4	1,644
Subtotal	57,310	100.00%	154,371	0	154,371	279	154,650
Direct Bills					0		0
Total					\$154,371		\$154,650

Basis Units: Assigned Square Footage by Department

Source: Building and Grounds Department

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Annex Allocations

Dept:8 101-264 Utilities

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
21 101-236 Register of Deeds	2,532	43.30%	\$5,878	\$0	\$5,878	\$11	\$5,889
43 223-XXX Pers. Care-Aide	1,560	26.68%	3,622	0	3,622	7	3,628
97 295-XXX Soldiers Relief	1,179	20.16%	2,737	0	2,737	5	2,742
127 All Other	577	9.87%	1,340	0	1,340	2	1,342
Subtotal	5,848	100.00%	13,577	0	13,577	25	13,601
Direct Bills					0		0
Total					\$13,577		\$13,601

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

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Jail Allocations

Dept:8 101-264 Utilities

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
23 101-301 Sheriff Administration	7,000	17.54%	\$22,431	\$0	\$22,431	\$40	\$22,472
25 101-351 Jail	32,900	82.46%	105,426	0	105,426	190	105,617
Subtotal	39,900	100.00%	127,857	0	127,857	231	128,088
Direct Bills					0		0
Total					\$127,857		\$128,088

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

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Health Allocations

Dept:8 101-264 Utilities

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
9 101-265 Building & Grounds	2,916	12.06%	\$4,965	\$0	\$4,965	\$9	\$4,974
28 101-731 MSU Extension	3,404	14.08%	5,796	0	5,796	10	5,806
41 221-XXX Health Department	17,668	73.07%	30,083	0	30,083	54	30,137
127 All Other	192	0.79%	327	0	327	1	328
Subtotal	24,180	100.00%	41,170	0	41,170	74	41,245
Direct Bills					0		0
Total					\$41,170		\$41,245

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

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Historic Courthouse Allocations

Dept:8 101-264 Utilities

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
127 All Other	6,990	100.00%	\$5,132	\$0	\$5,132	\$9	\$5,142
Subtotal	6,990	100.00%	5,132	0	5,132	9	5,142
Direct Bills					0		0
Total					\$5,132		\$5,142

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

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Storage Building Allocations

Dept:8 101-264 Utilities

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 101-229 Prosecuting Attorney	516	26.67%	\$672	\$0	\$672	\$0	\$672
11 101-101 Board of Commissioners	224	11.58%	292	0	292	1	292
12 101-131 Circuit Court	243	12.56%	316	0	316	1	317
13 101-136 District Court	952	49.20%	1,240	0	1,240	3	1,243
Subtotal	1,935	100.00%	2,520	0	2,520	5	2,524
Direct Bills					0		0
Total					\$2,520		\$2,524

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

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Other Buildings Allocations

Dept:8 101-264 Utilities

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
117 675-XXX Equip Acquisition	3,652	100.00%	\$2,874	\$0	\$2,874	\$5	\$2,880
Subtotal	3,652	100.00%	2,874	0	2,874	5	2,880
Direct Bills					0		0
Total					\$2,874		\$2,880

Basis Units: Dollars of Cost by Building
Source: Ledger

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Allocation Summary

Dept:8 101-264 Utilities

Department	County Complex	Annex	Jail	Health	Historic Courthouse	Storage Building	Other Buildings	Total
2 101-102 Administration	\$2,974	\$0	\$0	\$0	\$0	\$0	\$0	\$2,974
4 101-229 Prosecuting Attorney	11,946	0	0	0	0	672	0	12,618
5 101-253 Treasurer	5,853	0	0	0	0	0	0	5,853
6 101-258 Computer Operations	1,147	0	0	0	0	0	0	1,147
7 101-259 Accounting	3,127	0	0	0	0	0	0	3,127
9 101-265 Building & Grounds	1,890	0	0	4,974	0	0	0	6,864
11 101-101 Board of Commissioners	6,255	0	0	0	0	292	0	6,547
12 101-131 Circuit Court	35,740	0	0	0	0	317	0	36,057
13 101-136 District Court	27,178	0	0	0	0	1,243	0	28,420
17 101-151 Adult Probation	4,559	0	0	0	0	0	0	4,559
19 101-215 Clerk	11,046	0	0	0	0	0	0	11,046
20 101-225 Equalization	3,631	0	0	0	0	0	0	3,631
21 101-236 Register of Deeds	0	5,889	0	0	0	0	0	5,889
22 101-275 Drain Commissioner	3,407	0	0	0	0	0	0	3,407
23 101-301 Sheriff Administration	0	0	22,472	0	0	0	0	22,472
25 101-351 Jail	14,264	0	105,617	0	0	0	0	119,880
28 101-731 MSU Extension	0	0	0	5,806	0	0	0	5,806
38 215-141 Friend of the Court	16,588	0	0	0	0	0	0	16,588
41 221-XXX Health Department	0	0	0	30,137	0	0	0	30,137
43 223-XXX Pers. Care-Aide	0	3,628	0	0	0	0	0	3,628
56 261-353 Court Discretionary	13	0	0	0	0	0	0	13
57 261-354 Community Corrections Adm	297	0	0	0	0	0	0	297
58 261-355 Comm Corr Screen/Assess	418	0	0	0	0	0	0	418
59 261-357 Jail Work Crew	121	0	0	0	0	0	0	121
60 261-358 Day Reporting	1,174	0	0	0	0	0	0	1,174
95 292-XXX 293-XXX Child Care Fund	1,377	0	0	0	0	0	0	1,377
97 295-XXX Soldiers Relief	0	2,742	0	0	0	0	0	2,742
117 675-XXX Equip Acquisition	0	0	0	0	0	0	2,880	2,880
127 All Other	1,644	1,342	0	328	5,142	0	0	8,455
Total	\$154,650	\$13,601	\$128,088	\$41,245	\$5,142	\$2,524	\$2,880	\$348,129

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

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

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

- **County Complex** – Maintenance and repairs of the County Complex are identified and the costs are allocated to all occupant departments based on their assigned square footages.
- **Annex** - Maintenance and repairs of the County Annex are identified and the costs are allocated to all occupant departments based on their assigned square footages.
- **Jail** - Maintenance and repairs of the County Jail are identified and the costs are allocated to all occupant departments based on their assigned square footages.
- **Health Building** - Maintenance and repairs of the County Health Building are identified and the costs are allocated to all occupant departments based on their assigned square footages.
- **Garage** - Maintenance and repairs of the County Garage are identified and the costs are allocated to all occupant departments based on their assigned square footages.
- **Storage Building** - Maintenance and repairs of the County Storage Building are identified and the costs are allocated to all occupant departments based on their assigned square footages.
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Buildings and Grounds 101-265
Nature and Extent of Service (Continued)

- **Animal Shelter-** Maintenance and repairs of the County Animal Shelter are identified and the costs are allocated to all occupant departments based on their assigned square footages.
- **Social Services Building** - Maintenance and repairs of the Social Services Building are identified and the costs are allocated to all occupant departments based on their assigned square footages.
- **Central Dispatch (911)** - Maintenance and repairs of the Central Dispatch are identified and the costs are allocated to all occupant departments based on their assigned square footages.
- **Mental Health Building** - Maintenance and repairs of the Mental Health Building are identified and the costs are allocated to the Other category based on total square footage.
- **Historic Courthouse** - Maintenance and repairs of the Historic Courthouse are identified and the costs are allocated to all occupant departments based on their assigned square footages.
- **Other Buildings** - Maintenance and repairs of Other County Property are identified and the costs are allocated to the Other category.
- **Phones/ Networks** – The telephone system is a necessary service required by all operating department in order to communicate with clients and other department within the County. Costs for maintaining the telephone system and network is identified within this function and allocated to all departments based on the number of telephone lines assigned.

Buildings and Grounds 101-265
Nature and Extent of Service (Continued)

- **Shredding Services** – The County maintains an ongoing relationship with a shredding service to destroy and dispose of unnecessary paper documents. To assure the proper destruction of these documents the service collects these documents in containers distributed throughout the County Complex. For plan purposes the cost of the shredding service is allocated to all users based on the number of collection containers available. In those cases where multiple containers are assigned to departments the allocation is doubled.
- **Direct Services** - Expenses that directly benefit specific departments have been identified within this function and have been allocated to benefitting departments based on actual expenditures.

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

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

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A. Department Costs

Dept:9 101-265 Building & Grounds

Description		Amount	General Admin	County Complex	Annex	Jail	Health Building	Garage	Storage	Animal Shelter
Personnel Costs										
Salaries	S1	222,145	0	80,061	8,886	36,965	28,723	3,199	2,621	1,599
Salary % Split			.00%	36.04%	4.00%	16.64%	12.93%	1.44%	1.18%	.72%
Benefits	S	95,539	0	34,432	3,822	15,898	12,353	1,376	1,127	688
Subtotal - Personnel Costs		317,684	0	114,493	12,707	52,863	41,077	4,575	3,749	2,287
Services & Supplies Cost										
728.000 Postage	S	147	0	53	6	24	19	2	2	1
730.000 Office Supplies	S	1,285	0	463	51	214	166	19	15	9
730.100 Supplies - Other	S	56	0	20	2	9	7	1	1	0
730.200 Janitorial Supplies	S	7,550	0	2,721	302	1,256	976	109	89	54
743.000 Uniforms	S	591	0	213	24	98	76	9	7	4
744.000 Gas	S	3,900	0	1,406	156	649	504	56	46	28
775.010 R & M Old Courthouse	P	1,555	0	0	0	0	0	0	0	0
755.020 R & M Annex	P	1,507	0	0	1,507	0	0	0	0	0
755.035 Jail	P	192	0	0	0	192	0	0	0	0
755.040 Animal Building	P	77	0	0	0	0	0	0	0	77
755.050 Reg of Deeds	P	3,910	0	0	0	0	0	0	3,910	0
755.060 R & M Lyle Street	P	11,465	11,465	0	0	0	0	0	0	0
755.070 R & M Social Services	P	3,641	0	0	0	0	0	0	0	0
755.080 R & M Complex	P	656	0	656	0	0	0	0	0	0
755.090 R & M Garage	P	1,659	0	0	0	0	0	1,659	0	0
755.100 R & M Cedar Street	P	2,066	2,057	0	0	0	0	0	0	0
755.120 R & M MICOA Building	P	26,082	0	0	0	0	26,082	0	0	0
850.000 Telephone	P	2,871	0	0	0	0	0	0	0	0
850.020 Telephone Other	P	4,809	0	0	0	0	0	0	0	0
930.020 Buildings and Grounds Care	P	192,083	36,988	77,052	8,700	4,221	2,638	0	0	138
930.120 Micoa Health.	P	67,100	0	0	0	0	67,100	0	0	0
933.000 Office Equipment Maint	P	181	181	0	0	0	0	0	0	0
934.000 Rubbish Removal	P	29,237	0	13,146	1,459	6,070	0	525	431	262

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A. Department Costs

Dept:9 101-265 Building & Grounds

Description		Amount	General Admin	County Complex	Annex	Jail	Health Building	Garage	Storage	Animal Shelter
940.000 Cost Allocation	D	51,620	0	0	0	0	0	0	0	0
941.000 Equipment Rental	S	0	0	0	0	0	0	0	0	0
942.000 Vehicle Cost Allocation	D	5,724	0	0	0	0	0	0	0	0
944.000 Technology Licenses	P	10,059	10,059	0	0	0	0	0	0	0
977.000 Machinery & Equipment	P	(713)	(713)	0	0	0	0	0	0	0
Subtotal - Services & Supplies		429,310	60,037	95,730	12,208	12,734	97,569	2,379	4,500	575
Department Cost Total		746,994	60,037	210,224	24,915	65,597	138,646	6,954	8,249	2,862
Adjustments to Cost										
940.000 Cost Allocation	D	(51,620)	0	0	0	0	0	0	0	0
942.000 Vehicle Cost Allocation	D	(5,724)	0	0	0	0	0	0	0	0
Subtotal - Adjustments		(57,344)	0	0	0	0	0	0	0	0
Total Costs After Adjustments		689,650	60,037	210,224	24,915	65,597	138,646	6,954	8,249	2,862
General Admin Distribution			(60,037)	20,046	2,376	6,255	13,221	663	787	273
Grand Total		\$689,650		\$230,270	\$27,291	\$71,852	\$151,866	\$7,617	\$9,036	\$3,135

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A. Department Costs

Dept:9 101-265 Building & Grounds

Description		Amount	Social Services	Central Dispatch	Mental Health	Historic Old Courthouse	Other Buildings	Phone/Netwo rk	Shredding Services	Direct Services
Personnel Costs										
Salaries	S1	222,145	17,305	6,487	33,344	0	2,955	0	0	0
Salary % Split			7.79%	2.92%	15.01%	.00%	1.33%	.00%	.00%	.00%
Benefits	S	95,539	7,442	2,790	14,340	0	1,271	0	0	0
Subtotal - Personnel Costs		317,684	24,748	9,276	47,684	0	4,225	0	0	0
Services & Supplies Cost										
728.000 Postage	S	147	11	4	22	0	2	0	0	0
730.000 Office Supplies	S	1,285	100	38	193	0	17	0	0	0
730.100 Supplies - Other	S	56	4	2	8	0	1	0	0	0
730.200 Janitorial Supplies	S	7,550	588	220	1,133	0	100	0	0	0
743.000 Uniforms	S	591	46	17	89	0	8	0	0	0
744.000 Gas	S	3,900	304	114	585	0	52	0	0	0
775.010 R & M Old Courthouse	P	1,555	0	0	0	1,555	0	0	0	0
755.020 R & M Annex	P	1,507	0	0	0	0	0	0	0	0
755.035 Jail	P	192	0	0	0	0	0	0	0	0
755.040 Animal Building	P	77	0	0	0	0	0	0	0	0
755.050 Reg of Deeds	P	3,910	0	0	0	0	0	0	0	0
755.060 R & M Lyle Street	P	11,465	0	0	0	0	0	0	0	0
755.070 R & M Social Services	P	3,641	3,641	0	0	0	0	0	0	0
755.080 R & M Complex	P	656	0	0	0	0	0	0	0	0
755.090 R & M Garage	P	1,659	0	0	0	0	0	0	0	0
755.100 R & M Cedar Street	P	2,066	0	0	0	0	9	0	0	0
755.120 R & M MICOA Building	P	26,082	0	0	0	0	0	0	0	0
850.000 Telephone	P	2,871	0	0	0	0	0	2,871	0	0
850.020 Telephone Other	P	4,809	0	0	0	0	0	4,809	0	0
930.020 Buildings and Grounds Care	P	192,083	30,412	127	0	31,280	98	0	0	429
930.120 Micoa Health.	P	67,100	0	0	0	0	0	0	0	0
933.000 Office Equipment Maint	P	181	0	0	0	0	0	0	0	0
934.000 Rubbish Removal	P	29,237	2,842	0	0	0	0	0	4,501	0

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A. Department Costs

Dept:9 101-265 Building & Grounds

Description		Amount	Social Services	Central Dispatch	Mental Health	Historic Old Courthouse	Other Buildings	Phone/Netwo rk	Shredding Services	Direct Services
940.000 Cost Allocation	D	51,620	0	0	0	0	0	0	0	0
941.000 Equipment Rental	S	0	0	0	0	0	0	0	0	0
942.000 Vehicle Cost Allocation	D	5,724	0	0	0	0	0	0	0	0
944.000 Technology Licenses	P	10,059	0	0	0	0	0	0	0	0
977.000 Machinery & Equipment	P	(713)	0	0	0	0	0	0	0	0
Subtotal - Services & Supplies		429,310	37,949	522	2,031	32,835	287	7,680	4,501	429
Department Cost Total		746,994	62,696	9,798	49,715	32,835	4,512	7,680	4,501	429
Adjustments to Cost										
940.000 Cost Allocation	D	(51,620)	0	0	0	0	0	0	0	0
942.000 Vehicle Cost Allocation	D	(5,724)	0	0	0	0	0	0	0	0
Subtotal - Adjustments		(57,344)	0	0	0	0	0	0	0	0
Total Costs After Adjustments		689,650	62,696	9,798	49,715	32,835	4,512	7,680	4,501	429
General Admin Distribution			5,978	934	4,741	3,131	430	732	429	41
Grand Total		\$689,650	\$68,675	\$10,733	\$54,456	\$35,966	\$4,942	\$8,412	\$4,930	\$470

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B. Incoming Costs - (Default Spread Expense%)

Dept:9 101-265 Building & Grounds

Department	First Incoming	Second Incoming	County Complex	Annex	Jail	Health Building	Garage	Storage	Animal Shelter	Social Services
1 County Complex	\$6,663	\$15	\$2,230	\$264	\$696	\$1,470	\$74	\$87	\$30	\$665
1 Health Building	1,664	4	557	66	174	367	18	22	8	166
Subtotal - Building Depreciation	8,327	19	2,786	330	869	1,838	92	109	38	831
2 Administration	3,254	337	1,199	142	374	791	40	47	16	358
Subtotal - 101-102 Administration	3,254	337	1,199	142	374	791	40	47	16	358
3 Accounting Serv	1,443	110	518	61	162	342	17	20	7	155
3 Corporation Council	2,522	2	843	100	263	556	28	33	11	251
3 Labor Relations	35	25	20	2	6	13	1	1	0	6
3 Cost Allocation	2,897	256	1,053	125	328	694	35	41	14	314
3 HR Physicals	9	0	3	0	1	2	0	0	0	1
Subtotal - 101-210 Professional Services	6,906	394	2,437	289	760	1,607	81	96	33	727
4 Civil Counsel	900	59	320	38	100	211	11	13	4	95
Subtotal - 101-229 Prosecuting Attorney	900	59	320	38	100	211	11	13	4	95
5 Cash Accounting	2,120	273	799	95	249	527	26	31	11	238
5 Accounts Payable	715	87	268	32	84	177	9	11	4	80
Subtotal - 101-253 Treasurer	2,835	360	1,067	126	333	703	35	42	15	318
6 Network Support	1,699	129	610	72	190	403	20	24	8	182
6 Desk Top Support	1,828	166	666	79	208	439	22	26	9	199
Subtotal - 101-258 Computer Operations	3,527	294	1,276	151	398	842	42	50	17	381
7 General Accounting	3,808	184	1,333	158	416	879	44	52	18	397
7 Accounts Payable	3,993	185	1,395	165	435	920	46	55	19	416
7 Payroll	1,235	58	432	51	135	285	14	17	6	129
7 Termination Payoff	1,385	13	467	55	146	308	15	18	6	139
Subtotal - 101-259 Accounting	10,421	439	3,626	430	1,131	2,392	120	142	49	1,081
8 County Complex	1,886	4	631	75	197	416	21	25	9	188
8 Health	4,965	9	1,661	197	518	1,095	55	65	23	495
Subtotal - 101-264 Utilities	6,850	13	2,292	272	715	1,511	76	90	31	683
9 County Complex	0	2,988	998	118	311	658	33	39	14	298

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B. Incoming Costs - (Default Spread Expense%)

Dept:9 101-265 Building & Grounds

Department	First Incoming	Second Incoming	County Complex	Annex	Jail	Health Building	Garage	Storage	Animal Shelter	Social Services
9 Health Building	\$0	\$19,457	\$6,497	\$770	\$2,027	\$4,285	\$215	\$255	\$88	\$1,937
9 Phone/Network	0	70	23	3	7	15	1	1	0	7
Subtotal - 101-265 Building & Grounds	0	22,515	7,518	891	2,346	4,958	249	295	102	2,242
10 General Liability	0	256	86	10	27	56	3	3	1	26
10 Vehilce Insurance	0	1,864	622	74	194	411	21	24	8	186
10 Pubilic Officials Liability	0	655	219	26	68	144	7	9	3	65
10 County Complex Property	0	276	92	11	29	61	3	4	1	27
10 Health Building Property	0	846	282	33	88	186	9	11	4	84
Subtotal - 101-954 Insurance	0	3,898	1,302	154	406	858	43	51	18	388
Total Incoming	43,020	28,327	23,822	2,823	7,433	15,711	788	935	324	7,105
C. Total Allocated		\$760,997	\$254,092	\$30,114	\$79,286	\$167,578	\$8,405	\$9,970	\$3,459	\$75,779
			33.39%	3.96%	10.42%	22.02%	1.10%	1.31%	0.45%	9.96%

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B. Incoming Costs - (Default Spread Expense%)

Dept:9 101-265 Building & Grounds

Department	First Incoming	Second Incoming	Central Dispatch	Mental Health	Historic Old Courthouse	Other Buildings	Phone/Netwo rk	Shredding Services	Direct Services
1 County Complex	\$6,663	\$15	\$104	\$527	\$348	\$48	\$81	\$48	\$5
1 Health Building	1,664	4	26	132	87	12	20	12	1
Subtotal - Building Depreciation	8,327	19	130	659	435	60	102	60	6
2 Administration	3,254	337	56	284	187	26	44	26	2
Subtotal - 101-102 Administration	3,254	337	56	284	187	26	44	26	2
3 Accounting Serv	1,443	110	24	123	81	11	19	11	1
3 Corporation Council	2,522	2	39	199	132	18	31	18	2
3 Labor Relations	35	25	1	5	3	0	1	0	0
3 Cost Allocation	2,897	256	49	249	164	23	38	23	2
3 HR Physicals	9	0	0	1	1	0	0	0	0
Subtotal - 101-210 Professional Service	6,906	394	114	576	381	52	89	52	5
4 Civil Counsel	900	59	15	76	50	7	12	7	1
Subtotal - 101-229 Prosecuting Attorne	900	59	15	76	50	7	12	7	1
5 Cash Accounting	2,120	273	37	189	125	17	29	17	2
5 Accounts Payable	715	87	12	63	42	6	10	6	1
Subtotal - 101-253 Treasurer	2,835	360	50	252	167	23	39	23	2
6 Network Support	1,699	129	28	144	95	13	22	13	1
6 Desk Top Support	1,828	166	31	157	104	14	24	14	1
Subtotal - 101-258 Computer Operatio	3,527	294	59	302	199	27	47	27	3
7 General Accounting	3,808	184	62	315	208	29	49	29	3
7 Accounts Payable	3,993	185	65	330	218	30	51	30	3
7 Payroll	1,235	58	20	102	67	9	16	9	1
7 Termination Payoff	1,385	13	22	110	73	10	17	10	1
Subtotal - 101-259 Accounting	10,421	439	169	858	566	78	132	78	7
8 County Complex	1,886	4	29	149	99	14	23	14	1
8 Health	4,965	9	77	393	259	36	61	36	3
Subtotal - 101-264 Utilities	6,850	13	107	542	358	49	84	49	5
9 County Complex	0	2,988	47	236	156	21	36	21	2

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B. Incoming Costs - (Default Spread Expense%)

Dept:9 101-265 Building & Grounds

Department	First Incoming	Second Incoming	Central Dispatch	Mental Health	Historic Old Courthouse	Other Buildings	Phone/Network	Shredding Services	Direct Services
9 Health Building	\$0	\$19,457	\$303	\$1,536	\$1,015	\$139	\$237	\$139	\$13
9 Phone/Network	0	70	1	6	4	1	1	1	0
Subtotal - 101-265 Building & Grounds	0	22,515	350	1,778	1,174	161	275	161	15
10 General Liability	0	256	4	20	13	2	3	2	0
10 Vehicle Insurance	0	1,864	29	147	97	13	23	13	1
10 Public Officials Liability	0	655	10	52	34	5	8	5	0
10 County Complex Property	0	276	4	22	14	2	3	2	0
10 Health Building Property	0	846	13	67	44	6	10	6	1
Subtotal - 101-954 Insurance	0	3,898	61	308	203	28	48	28	3
Total Incoming	43,020	28,327	1,110	5,634	3,721	511	870	510	49
C. Total Allocated		\$760,997	\$11,843	\$60,089	\$39,687	\$5,454	\$9,283	\$5,440	\$519
			1.56%	7.90%	5.22%	0.72%	1.22%	0.71%	0.07%

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County Complex Allocations

Dept:9 101-265 Building & Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 101-102 Administration	1,104	1.93%	\$4,713	\$0	\$4,713	\$0	\$4,713
4 101-229 Prosecuting Attorney	4,435	7.74%	18,931	0	18,931	0	18,931
5 101-253 Treasurer	2,173	3.79%	9,276	0	9,276	0	9,276
6 101-258 Computer Operations	426	0.74%	1,818	0	1,818	0	1,818
7 101-259 Accounting	1,161	2.03%	4,956	0	4,956	0	4,956
9 101-265 Building & Grounds	700	1.22%	2,988	0	2,988	0	2,988
11 101-101 Board of Commissioners	2,317	4.04%	9,890	0	9,890	463	10,354
12 101-131 Circuit Court	13,240	23.10%	56,516	0	56,516	2,647	59,163
13 101-136 District Court	10,068	17.57%	42,976	0	42,976	2,013	44,989
17 101-151 Adult Probation	1,689	2.95%	7,210	0	7,210	338	7,547
19 101-215 Clerk	4,092	7.14%	17,467	0	17,467	818	18,285
20 101-225 Equalization	1,345	2.35%	5,741	0	5,741	269	6,010
22 101-275 Drain Commissioner	1,262	2.20%	5,387	0	5,387	252	5,639
25 101-351 Jail	5,284	9.22%	22,555	0	22,555	1,056	23,612
38 215-141 Friend of the Court	6,145	10.72%	26,231	0	26,231	1,228	27,459
56 261-353 Court Discretionary	5	0.01%	21	0	21	1	22
57 261-354 Community Corrections Adm	110	0.19%	470	0	470	22	492
58 261-355 Comm Corr Screen/Assess	155	0.27%	662	0	662	31	693
59 261-357 Jail Work Crew	45	0.08%	192	0	192	9	201
60 261-358 Day Reporting	435	0.76%	1,857	0	1,857	87	1,944
95 292-XXX 293-XXX Child Care Fund	510	0.89%	2,177	0	2,177	102	2,279
127 All Other	609	1.06%	2,600	0	2,600	122	2,721
Subtotal	57,310	100.00%	244,634	0	244,634	9,458	254,092
Direct Bills					0		0
Total					\$244,634		\$254,092

Basis Units: Assigned Square Footage by Department

Source: Buildings and Grounds Department

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Annex Allocations

Dept:9 101-265 Building & Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
21 101-236 Register of Deeds	2,532	43.30%	\$12,553	\$0	\$12,553	\$485	\$13,038
43 223-XXX Pers. Care-Aide	1,560	26.68%	7,734	0	7,734	299	8,033
97 295-XXX Soldiers Relief	1,179	20.16%	5,845	0	5,845	226	6,071
127 All Other	577	9.87%	2,861	0	2,861	111	2,971
Subtotal	5,848	100.00%	28,993	0	28,993	1,121	30,114
Direct Bills					0		0
Total					\$28,993		\$30,114

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

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Jail Allocations

Dept:9 101-265 Building & Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
23 101-301 Sheriff Administration	7,000	17.54%	\$13,392	\$0	\$13,392	\$518	\$13,910
25 101-351 Jail	32,900	82.46%	62,942	0	62,942	2,434	65,376
Subtotal	39,900	100.00%	76,334	0	76,334	2,951	79,286
Direct Bills					0		0
Total					\$76,334		\$79,286

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

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Health Building Allocations

Dept:9 101-265 Building & Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
9 101-265 Building & Grounds	2,916	12.06%	\$19,457	\$0	\$19,457	\$0	\$19,457
28 101-731 MSU Extension	3,404	14.08%	22,713	0	22,713	999	23,712
41 221-XXX Health Department	17,668	73.07%	117,889	0	117,889	5,183	123,072
127 All Other	192	0.79%	1,281	0	1,281	56	1,337
Subtotal	24,180	100.00%	161,340	0	161,340	6,238	167,578
Direct Bills					0		0
Total					\$161,340		\$167,578

Basis Units: Assigned Square Footage by Department

Source: Buildings and Grounds Department

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Garage Allocations

Dept:9 101-265 Building & Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
117 675-XXX Equip Acquisition	3,456	100.00%	\$8,092	\$0	\$8,092	\$313	\$8,405
Subtotal	3,456	100.00%	8,092	0	8,092	313	8,405
Direct Bills					0		0
Total					\$8,092		\$8,405

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

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Storage Allocations

Dept:9 101-265 Building & Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 101-229 Prosecuting Attorney	516	26.67%	\$2,560	\$0	\$2,560	\$0	\$2,560
11 101-101 Board of Commissioners	224	11.58%	1,111	0	1,111	59	1,170
12 101-131 Circuit Court	243	12.56%	1,205	0	1,205	64	1,269
13 101-136 District Court	952	49.20%	4,723	0	4,723	249	4,972
Subtotal	1,935	100.00%	9,599	0	9,599	371	9,970
Direct Bills					0		0
Total					\$9,599		\$9,970

Basis Units: Assigned Square Footage by Department

Source: Buildings and Grounds Department

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Animal Shelter Allocations

Dept:9 101-265 Building & Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
44 224-XXX Animal Control	100	100.00%	\$3,330	\$0	\$3,330	\$129	\$3,459
Subtotal	100	100.00%	3,330	0	3,330	129	3,459
Direct Bills					0		0
Total					\$3,330		\$3,459

Basis Units: Direct Assignment
Source: Buildings and Grounds Department

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Social Services Allocations

Dept:9 101-265 Building & Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
126 FIA Space	100	100.00%	\$72,959	\$0	\$72,959	\$2,821	\$75,779
Subtotal	100	100.00%	72,959	0	72,959	2,821	75,779
Direct Bills					0		0
Total					\$72,959		\$75,779

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

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Central Dispatch Allocations

Dept:9 101-265 Building & Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
35 211-XXX 911 Fund	100	100.00%	\$11,402	\$0	\$11,402	\$441	\$11,843
Subtotal	100	100.00%	11,402	0	11,402	441	11,843
Direct Bills					0		0
Total					\$11,402		\$11,843

Basis Units: Direct Assignment
Source: Buildings and Grounds Department

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Mental Health Allocations

Dept:9 101-265 Building & Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
42 222-XXX Mental Health	34,852	96.81%	\$56,008	\$0	\$56,008	\$2,165	\$58,173
127 All Other	1,148	3.19%	1,845	0	1,845	71	1,916
Subtotal	36,000	100.00%	57,853	0	57,853	2,237	60,089
Direct Bills					0		0
Total					\$57,853		\$60,089

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

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Historic Old Courthouse Allocations

Dept:9 101-265 Building & Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
127 All Other	6,690	100.00%	\$38,210	\$0	\$38,210	\$1,477	\$39,687
Subtotal	6,690	100.00%	38,210	0	38,210	1,477	39,687
Direct Bills					0		0
Total					\$38,210		\$39,687

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

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Other Buildings Allocations

Dept:9 101-265 Building & Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
127 All Other	3,200	100.00%	\$5,251	\$0	\$5,251	\$203	\$5,454
Subtotal	3,200	100.00%	5,251	0	5,251	203	5,454
Direct Bills					0		0
Total					\$5,251		\$5,454

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

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Phone/Network Allocations

Dept:9 101-265 Building & Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 101-102 Administration	9.00	1.77%	\$158	\$0	\$158	\$0	\$158
4 101-229 Prosecuting Attorney	19.00	3.74%	334	0	334	0	334
5 101-253 Treasurer	5.00	0.98%	88	0	88	0	88
6 101-258 Computer Operations	1.00	0.20%	18	0	18	0	18
7 101-259 Accounting	5.00	0.98%	88	0	88	0	88
9 101-265 Building & Grounds	4.00	0.79%	70	0	70	0	70
11 101-101 Board of Commissioners	8.00	1.57%	141	0	141	6	147
12 101-131 Circuit Court	33.00	6.50%	581	0	581	25	605
13 101-136 District Court	29.00	5.71%	510	0	510	22	532
17 101-151 Adult Probation	13.00	2.56%	229	0	229	10	238
19 101-215 Clerk	8.00	1.57%	141	0	141	6	147
20 101-225 Equalization	4.00	0.79%	70	0	70	3	73
21 101-236 Register of Deeds	11.00	2.17%	194	0	194	8	202
22 101-275 Drain Commissioner	7.00	1.38%	123	0	123	5	128
23 101-301 Sheriff Administration	38.00	7.48%	669	0	669	28	697
25 101-351 Jail	36.00	7.09%	633	0	633	27	660
28 101-731 MSU Extension	17.00	3.35%	299	0	299	13	312
38 215-141 Friend of the Court	30.00	5.91%	528	0	528	22	550
41 221-XXX Health Department	77.00	15.16%	1,355	0	1,355	57	1,412
42 222-XXX Mental Health	113.00	22.24%	1,988	0	1,988	84	2,072
43 223-XXX Pers. Care-Aide	3.00	0.59%	53	0	53	2	55
44 224-XXX Animal Control	4.00	0.79%	70	0	70	3	73
53 260-XXX Emergency Manager	1.00	0.20%	18	0	18	1	18
56 261-353 Court Discretionary	0.02	0.00%	0	0	0	0	0
57 261-354 Community Corrections Adm	0.44	0.09%	8	0	8	0	8
58 261-355 Comm Corr Screen/Assess	0.62	0.12%	11	0	11	0	11
59 261-357 Jail Work Crew	0.18	0.04%	3	0	3	0	3
60 261-358 Day Reporting	1.74	0.34%	31	0	31	1	32
64 263-XXX Police Contracts	17.00	3.35%	299	0	299	13	312
65 264-301 Sheriff	1.00	0.20%	18	0	18	1	18
78 266-304 D.A.R.E. Grant	2.00	0.39%	35	0	35	1	37
91 274-XXX Community Development	2.00	0.39%	35	0	35	1	37
95 292-XXX 293-XXX Child Care Fund	2.00	0.39%	35	0	35	1	37
97 295-XXX Soldiers Relief	5.00	0.98%	88	0	88	4	92
111 532-XXX Foreclosure	1.00	0.20%	18	0	18	1	18

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Phone/Network Allocations

Dept:9 101-265 Building & Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	508.00	100.00%	8,937	0	8,937	346	9,283
Direct Bills					0		0
Total					\$8,937		\$9,283

Basis Units: Number of Lines By Department
Source: Phone Directory

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Shredding Services Allocations

Dept:9 101-265 Building & Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 101-102 Administration	2	11.76%	\$616	\$0	\$616	\$0	\$616
4 101-229 Prosecuting Attorney	2	11.76%	616	0	616	0	616
5 101-253 Treasurer	1	5.88%	308	0	308	0	308
7 101-259 Accounting	1	5.88%	308	0	308	0	308
11 101-101 Board of Commissioners	1	5.88%	308	0	308	18	327
12 101-131 Circuit Court	1	5.88%	308	0	308	18	327
13 101-136 District Court	2	11.76%	616	0	616	37	653
17 101-151 Adult Probation	1	5.88%	308	0	308	18	327
19 101-215 Clerk	1	5.88%	308	0	308	18	327
20 101-225 Equalization	1	5.88%	308	0	308	18	327
22 101-275 Drain Commissioner	1	5.88%	308	0	308	18	327
38 215-141 Friend of the Court	2	11.76%	616	0	616	37	653
95 292-XXX 293-XXX Child Care Fund	1	5.88%	308	0	308	18	327
Subtotal	17	100.00%	5,238	0	5,238	203	5,440
Direct Bills					0		0
Total					\$5,238		\$5,440

Basis Units: Number of Shredding Collection Containers
Source: Buildings and Grounds

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Direct Services Allocations

Dept:9 101-265 Building & Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
12 101-131 Circuit Court	127	29.13%	\$145	\$0	\$145	\$6	\$151
17 101-151 Adult Probation	109	25.00%	125	0	125	5	130
19 101-215 Clerk	123	28.21%	141	0	141	5	146
26 101-445 Drain-at-large	77	17.66%	88	0	88	3	92
Subtotal	436	100.00%	499	0	499	19	519
Direct Bills					0		0
Total					\$499		\$519

Basis Units: Dollar Amount of specific Services by Department

Source: Paid Invoices

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Allocation Summary

Dept:9 101-265 Building & Grounds

Department	County Complex	Annex	Jail	Health Building	Garage	Storage	Animal Shelter	Social Services	Central Dispatch	Mental Health
2 101-102 Administration	\$4,713	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4 101-229 Prosecuting Attorney	18,931	0	0	0	0	2,560	0	0	0	0
5 101-253 Treasurer	9,276	0	0	0	0	0	0	0	0	0
6 101-258 Computer Operations	1,818	0	0	0	0	0	0	0	0	0
7 101-259 Accounting	4,956	0	0	0	0	0	0	0	0	0
9 101-265 Building & Grounds	2,988	0	0	19,457	0	0	0	0	0	0
11 101-101 Board of Commissioners	10,354	0	0	0	0	1,170	0	0	0	0
12 101-131 Circuit Court	59,163	0	0	0	0	1,269	0	0	0	0
13 101-136 District Court	44,989	0	0	0	0	4,972	0	0	0	0
17 101-151 Adult Probation	7,547	0	0	0	0	0	0	0	0	0
19 101-215 Clerk	18,285	0	0	0	0	0	0	0	0	0
20 101-225 Equalization	6,010	0	0	0	0	0	0	0	0	0
21 101-236 Register of Deeds	0	13,038	0	0	0	0	0	0	0	0
22 101-275 Drain Commissioner	5,639	0	0	0	0	0	0	0	0	0
23 101-301 Sheriff Administration	0	0	13,910	0	0	0	0	0	0	0
25 101-351 Jail	23,612	0	65,376	0	0	0	0	0	0	0
26 101-445 Drain-at-large	0	0	0	0	0	0	0	0	0	0
28 101-731 MSU Extension	0	0	0	23,712	0	0	0	0	0	0
35 211-XXX 911 Fund	0	0	0	0	0	0	0	0	11,843	0
38 215-141 Friend of the Court	27,459	0	0	0	0	0	0	0	0	0
41 221-XXX Health Department	0	0	0	123,072	0	0	0	0	0	0
42 222-XXX Mental Health	0	0	0	0	0	0	0	0	0	58,173
43 223-XXX Pers. Care-Aide	0	8,033	0	0	0	0	0	0	0	0
44 224-XXX Animal Control	0	0	0	0	0	0	3,459	0	0	0
53 260-XXX Emergency Manager	0	0	0	0	0	0	0	0	0	0
56 261-353 Court Discretionary	22	0	0	0	0	0	0	0	0	0
57 261-354 Community Corrections Adm	492	0	0	0	0	0	0	0	0	0
58 261-355 Comm Corr Screen/Assess	693	0	0	0	0	0	0	0	0	0
59 261-357 Jail Work Crew	201	0	0	0	0	0	0	0	0	0
60 261-358 Day Reporting	1,944	0	0	0	0	0	0	0	0	0
64 263-XXX Police Contracts	0	0	0	0	0	0	0	0	0	0
65 264-301 Sheriff	0	0	0	0	0	0	0	0	0	0
78 266-304 D.A.R.E. Grant	0	0	0	0	0	0	0	0	0	0
91 274-XXX Community Development	0	0	0	0	0	0	0	0	0	0
95 292-XXX 293-XXX Child Care Fund	2,279	0	0	0	0	0	0	0	0	0
97 295-XXX Soldiers Relief	0	6,071	0	0	0	0	0	0	0	0
111 532-XXX Foreclosure	0	0	0	0	0	0	0	0	0	0
117 675-XXX Equip Acquisition	0	0	0	0	8,405	0	0	0	0	0
126 FIA Space	0	0	0	0	0	0	0	75,779	0	0
127 All Other	2,721	2,971	0	1,337	0	0	0	0	0	1,916

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Allocation Summary

Dept:9 101-265 Building & Grounds

Department	County Complex	Annex	Jail	Health Building	Garage	Storage	Animal Shelter	Social Services	Central Dispatch	Mental Health
Total	\$254,092	\$30,114	\$79,286	\$167,578	\$8,405	\$9,970	\$3,459	\$75,779	\$11,843	\$60,089

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Allocation Summary

Dept:9 101-265 Building & Grounds

Department	Historic Old Courthouse	Other Buildings	Phone/Netwo rk	Shredding Services	Direct Services	Total
2 101-102 Administration	\$0	\$0	\$158	\$616	\$0	\$5,487
4 101-229 Prosecuting Attorney	0	0	334	616	0	22,441
5 101-253 Treasurer	0	0	88	308	0	9,672
6 101-258 Computer Operations	0	0	18	0	0	1,836
7 101-259 Accounting	0	0	88	308	0	5,352
9 101-265 Building & Grounds	0	0	70	0	0	22,515
11 101-101 Board of Commissioners	0	0	147	327	0	11,997
12 101-131 Circuit Court	0	0	605	327	151	61,515
13 101-136 District Court	0	0	532	653	0	51,145
17 101-151 Adult Probation	0	0	238	327	130	8,242
19 101-215 Clerk	0	0	147	327	146	18,905
20 101-225 Equalization	0	0	73	327	0	6,410
21 101-236 Register of Deeds	0	0	202	0	0	13,240
22 101-275 Drain Commissioner	0	0	128	327	0	6,094
23 101-301 Sheriff Administration	0	0	697	0	0	14,607
25 101-351 Jail	0	0	660	0	0	89,648
26 101-445 Drain-at-large	0	0	0	0	92	92
28 101-731 MSU Extension	0	0	312	0	0	24,023
35 211-XXX 911 Fund	0	0	0	0	0	11,843
38 215-141 Friend of the Court	0	0	550	653	0	28,662
41 221-XXX Health Department	0	0	1,412	0	0	124,484
42 222-XXX Mental Health	0	0	2,072	0	0	60,245
43 223-XXX Pers. Care-Aide	0	0	55	0	0	8,088
44 224-XXX Animal Control	0	0	73	0	0	3,533
53 260-XXX Emergency Manager	0	0	18	0	0	18
56 261-353 Court Discretionary	0	0	0	0	0	23
57 261-354 Community Corrections Adm	0	0	8	0	0	500
58 261-355 Comm Corr Screen/Assess	0	0	11	0	0	704
59 261-357 Jail Work Crew	0	0	3	0	0	204
60 261-358 Day Reporting	0	0	32	0	0	1,976
64 263-XXX Police Contracts	0	0	312	0	0	312
65 264-301 Sheriff	0	0	18	0	0	18
78 266-304 D.A.R.E. Grant	0	0	37	0	0	37
91 274-XXX Community Development	0	0	37	0	0	37
95 292-XXX 293-XXX Child Care Fund	0	0	37	327	0	2,642
97 295-XXX Soldiers Relief	0	0	92	0	0	6,163
111 532-XXX Foreclosure	0	0	18	0	0	18
117 675-XXX Equip Acquisition	0	0	0	0	0	8,405
126 FIA Space	0	0	0	0	0	75,779
127 All Other	39,687	5,454	0	0	0	54,087

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Allocation Summary

Dept:9 101-265 Building & Grounds

Department	Historic Old Courthouse	Other Buildings	Phone/Netwo rk	Shredding Services	Direct Services	Total
Total	\$39,687	\$5,454	\$9,283	\$5,440	\$519	\$760,997

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Insurance 101-954
Nature and Extent of Service

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

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

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

Insurance 101-954**Nature and Extent of Service (Continued)**

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

Insurance 101-954

Nature and Extent of Service (Continued)

- **Historic Courthouse** - The County complex is covered for damage that may result from any number of events including fire, wind or flooding. The cost to recover from these events is identified here and is allocated to the various occupants of the building based on their assigned square footages.
- **Miscellaneous Buildings** - The County complex is covered for damage that may result from any number of events including fire, wind or flooding. The cost to recover from these events is identified here and is allocated to the various occupants of the building based on their assigned square footages.

In 2016, the County received a distribution of excess assets from MMRMA. This distribution is identified and is distributed to all of the functions based on the dollar value of the premiums included in the function.

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

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

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A. Department Costs

Dept:10 101-954 Insurance

Description		Amount	General Admin	General Liability	Vehilce Insurance	Sheriff	Health /Mental Health	Pubilic Officials Liability	County Complex Property	Annex Property
Personnel Costs										
Salaries	S	0	0	0	0	0	0	0	0	0
Salary % Split			.00%	.00%	.00%	.00%	.00%	.00%	.00%	.00%
Benefits	S	0	0	0	0	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0	0	0	0	0
Services & Supplies Cost										
713.000 Insurance Premiums	P	453,780	45,717	19,418	51,386	218,184	19,427	42,299	19,878	1,700
713.000 UST Premium	P	1,647	1,647	0	0	0	0	0	0	0
713.000 Adjustment	D	(168,611)	0	0	0	0	0	0	0	0
940.000 Cost Allocation	D	4,803	0	0	0	0	0	0	0	0
Subtotal - Services & Supplies		291,619	47,364	19,418	51,386	218,184	19,427	42,299	19,878	1,700
Department Cost Total		291,619	47,364	19,418	51,386	218,184	19,427	42,299	19,878	1,700
Adjustments to Cost										
713.000 Adjustment	D	168,611	0	0	0	0	0	0	0	0
940.000 Cost Allocation	D	(4,803)	0	0	0	0	0	0	0	0
Subtotal - Adjustments		163,808	0	0	0	0	0	0	0	0
Total Costs After Adjustments		455,427	47,364	19,418	51,386	218,184	19,427	42,299	19,878	1,700
General Admin Distribution			(47,364)	2,254	5,964	25,325	2,255	4,910	2,307	197
Grand Total		\$455,427		\$21,672	\$57,350	\$243,509	\$21,682	\$47,209	\$22,185	\$1,897

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A. Department Costs

Dept:10 101-954 Insurance

Description		Amount	Jail Property	Health Building Property	Storage Building	Historic Courthouse Property	Miscellaneous Buildings
Personnel Costs							
Salaries	S	0	0	0	0	0	0
Salary % Split			.00%	.00%	.00%	.00%	.00%
Benefits	S	0	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0	0
Services & Supplies Cost							
713.000 Insurance Premiums	P	453,780	10,971	6,170	539	2,496	15,595
713.000 UST Premium	P	1,647	0	0	0	0	0
713.000 Adjustment	D	(168,611)	0	0	0	0	0
940.000 Cost Allocation	D	4,803	0	0	0	0	0
Subtotal - Services & Supplies		291,619	10,971	6,170	539	2,496	15,595
Department Cost Total		291,619	10,971	6,170	539	2,496	15,595
Adjustments to Cost							
713.000 Adjustment	D	168,611	0	0	0	0	0
940.000 Cost Allocation	D	(4,803)	0	0	0	0	0
Subtotal - Adjustments		163,808	0	0	0	0	0
Total Costs After Adjustments		455,427	10,971	6,170	539	2,496	15,595
General Admin Distribution			1,273	716	63	290	1,810
Grand Total		\$455,427	\$12,244	\$6,886	\$602	\$2,786	\$17,405

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B. Incoming Costs - (Default Spread Expense%)

Dept:10 101-954 Insurance

Department	First Incoming	Second Incoming	General Liability	Vehilce Insurance	Sheriff	Health /Mental Health	Public Officials Liability	County Complex Property	Annex Property	Jail Property
3 Accounting Serv	\$549	\$42	\$28	\$74	\$316	\$28	\$61	\$29	\$2	\$16
3 Corporation Council	984	1	47	124	527	47	102	48	4	26
3 Cost Allocation	2,276	201	118	312	1,325	118	257	121	10	67
Subtotal - 101-210 Professional Service	3,809	244	193	510	2,167	193	420	197	17	109
4 Civil Counsel	351	23	18	47	200	18	39	18	2	10
Subtotal - 101-229 Prosecuting Attorne	351	23	18	47	200	18	39	18	2	10
5 Cash Accounting	2,740	353	147	389	1,654	147	321	151	13	83
5 Accounts Payable	12	1	1	2	7	1	1	1	0	0
Subtotal - 101-253 Treasurer	2,752	354	148	391	1,661	148	322	151	13	84
7 General Accounting	1,447	70	72	191	811	72	157	74	6	41
7 Accounts Payable	66	3	3	9	37	3	7	3	0	2
Subtotal - 101-259 Accounting	1,514	73	76	200	848	76	164	77	7	43
10 General Liability	0	100	5	13	54	5	10	5	0	3
Subtotal - 101-954 Insurance	0	100	5	13	54	5	10	5	0	3
Total Incoming	8,426	794	439	1,161	4,930	439	956	449	38	248
C. Total Allocated		\$464,647	\$22,111	\$58,511	\$248,438	\$22,121	\$48,164	\$22,634	\$1,936	\$12,492
			4.76%	12.59%	53.47%	4.76%	10.37%	4.87%	0.42%	2.69%

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B. Incoming Costs - (Default Spread Expense%)

Dept:10 101-954 Insurance

Department	First Incoming	Second Incoming	Health Building Property	Storage Building	Historic Courthouse Property	Miscellaneous Buildings
3 Accounting Serv	\$549	\$42	\$9	\$1	\$4	\$23
3 Corporation Council	984	1	15	1	6	38
3 Cost Allocation	2,276	201	37	3	15	95
Subtotal - 101-210 Professional Services	3,809	244	61	5	25	155
4 Civil Counsel	351	23	6	0	2	14
Subtotal - 101-229 Prosecuting Attorney	351	23	6	0	2	14
5 Cash Accounting	2,740	353	47	4	19	118
5 Accounts Payable	12	1	0	0	0	1
Subtotal - 101-253 Treasurer	2,752	354	47	4	19	119
7 General Accounting	1,447	70	23	2	9	58
7 Accounts Payable	66	3	1	0	0	3
Subtotal - 101-259 Accounting	1,514	73	24	2	10	61
10 General Liability	0	100	2	0	1	4
Subtotal - 101-954 Insurance	0	100	2	0	1	4
Total Incoming	8,426	794	139	12	56	352
C. Total Allocated		\$464,647	\$7,026	\$614	\$2,842	\$17,757
			1.51%	0.13%	0.61%	3.82%

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General Liability Allocations

Dept:10 101-954 Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 101-102 Administration	257,968	0.40%	\$89	\$0	\$89	\$0	\$89
3 101-210 Professional Services	309,414	0.48%	106	0	106	0	106
4 101-229 Prosecuting Attorney	1,263,723	1.97%	434	0	434	0	434
5 101-253 Treasurer	395,937	0.62%	136	0	136	0	136
6 101-258 Computer Operations	264,758	0.41%	91	0	91	0	91
7 101-259 Accounting	450,059	0.70%	155	0	155	0	155
8 101-264 Utilities	346,288	0.54%	119	0	119	0	119
9 101-265 Building & Grounds	746,993	1.16%	256	0	256	0	256
10 101-954 Insurance	291,619	0.45%	100	0	100	0	100
11 101-101 Board of Commissioners	308,445	0.48%	106	0	106	0	106
12 101-131 Circuit Court	1,592,803	2.48%	547	0	547	1	548
13 101-136 District Court	1,555,937	2.42%	534	0	534	1	535
14 101-145 Jury Board	4,752	0.01%	2	0	2	0	2
15 101-147 Indigent Counsel	428,580	0.67%	147	0	147	0	147
17 101-151 Adult Probation	28,644	0.04%	10	0	10	0	10
18 101-191 Elections	26,062	0.04%	9	0	9	0	9
19 101-215 Clerk	645,506	1.00%	222	0	222	0	222
20 101-225 Equalization	254,026	0.40%	87	0	87	0	87
21 101-236 Register of Deeds	294,273	0.46%	101	0	101	0	101
22 101-275 Drain Commissioner	229,681	0.36%	79	0	79	0	79
23 101-301 Sheriff Administration	2,973,369	4.63%	1,021	0	1,021	2	1,023
24 101-315 Crime Justice Training	8,838	0.01%	3	0	3	0	3
25 101-351 Jail	3,213,486	5.00%	1,103	0	1,103	2	1,105
26 101-445 Drain-at-large	686,991	1.07%	236	0	236	0	236
27 101-648 Medical Examiner	94,171	0.15%	32	0	32	0	32
28 101-731 MSU Extension	230,337	0.36%	79	0	79	0	79
29 101-801 Planning	277	0.00%	0	0	0	0	0
30 101-803 County Memberships	14,269	0.02%	5	0	5	0	5
31 101-851 LDC Development	10,000	0.02%	3	0	3	0	3
32 201-449 Road Commission	247,533	0.39%	85	0	85	0	85
33 207-697 208-691 Parks & Rec	181,517	0.28%	62	0	62	0	62
34 209-XXX Polly Ann Trail	5,746	0.01%	2	0	2	0	2
35 211-XXX 911 Fund	1,762,429	2.74%	605	0	605	1	606
38 215-141 Friend of the Court	1,364,029	2.12%	468	0	468	1	469
40 216-134 Marriage Counseling	2,366	0.00%	1	0	1	0	1
41 221-XXX Health Department	2,875,306	4.47%	987	0	987	2	989
42 222-XXX Mental Health	19,723,728	30.68%	6,772	0	6,772	12	6,785
43 223-XXX Pers. Care-Aide	1,193,888	1.86%	410	0	410	1	411
44 224-XXX Animal Control	310,065	0.48%	106	0	106	0	107
45 227-XXX Environmental Recycling	6,829	0.01%	2	0	2	0	2
46 231-XXX M.H. Court	83,791	0.13%	29	0	29	0	29
47 242-XXX Remonumentation Grant	55,240	0.09%	19	0	19	0	19

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General Liability Allocations

Dept:10 101-954 Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
49 255-XXX Concealed Pistol	27,461	0.04%	\$9	\$0	\$9	\$0	\$9
50 256-XXX Reg of Deeds Automation	45,805	0.07%	16	0	16	0	16
53 260-XXX Emergency Manager	82,315	0.13%	28	0	28	0	28
54 261-349 Cognitive Programs	19,970	0.03%	7	0	7	0	7
55 261-350 Drunk Driver Reduction	26,522	0.04%	9	0	9	0	9
56 261-353 Court Discretionary	23,064	0.04%	8	0	8	0	8
57 261-354 Community Corrections Adm	19,716	0.03%	7	0	7	0	7
59 261-357 Jail Work Crew	30,838	0.05%	11	0	11	0	11
60 261-358 Day Reporting	76,309	0.12%	26	0	26	0	26
61 261-359 Contracted Services	61,748	0.10%	21	0	21	0	21
64 263-XXX Police Contracts	1,536,082	2.39%	527	0	527	1	528
65 264-301 Sheriff	473	0.00%	0	0	0	0	0
68 264-331 Marine Safety	13,530	0.02%	5	0	5	0	5
69 264-332 SERT	1,965	0.00%	1	0	1	0	1
70 264-333 K-9 Unit	118	0.00%	0	0	0	0	0
71 264-337 Mounted Division	2,149	0.00%	1	0	1	0	1
73 264-351 Jail/Feeding Prisoners	4,737	0.01%	2	0	2	0	2
74 264-352 Training	15,306	0.02%	5	0	5	0	5
81 266-309 Regional Anti-Drug	37,539	0.06%	13	0	13	0	13
82 266-351 Jail/Feeding	1,238	0.00%	0	0	0	0	0
86 267-264 Building Operations	161,107	0.25%	55	0	55	0	55
87 267-301 Sheriff Administration	20,407	0.03%	7	0	7	0	7
90 269-XXX Law Library	13,827	0.02%	5	0	5	0	5
91 274-XXX Community Development	412,670	0.64%	142	0	142	0	142
92 276-XXX Senior Millage	675,463	1.05%	232	0	232	0	232
95 292-XXX 293-XXX Child Care Fund	1,406,762	2.19%	483	0	483	1	484
96 294-XXX Veterans Trust	2,395	0.00%	1	0	1	0	1
97 295-XXX Soldiers Relief	318,239	0.50%	109	0	109	0	109
98 296-XXX Soil & Sed	119,221	0.19%	41	0	41	0	41
99 298-747 Community Colloborative	13,359	0.02%	5	0	5	0	5
100 298-753 Suicide Prev Program	7,774	0.01%	3	0	3	0	3
101 299-XXX Comm Collaborat	25,136	0.04%	9	0	9	0	9
104 466-XXX Jail Construction Fund	628,792	0.98%	216	0	216	0	216
105 469-XXX Cap Projects Fund	1,282,758	2.00%	440	0	440	1	441
106 470-XXX Old Courthouse Restoration	3,330	0.01%	1	0	1	0	1
107 482-XXX 9-1-1 Construction	949,660	1.48%	326	0	326	1	327
108 486-XXX S Branch Mill Creek - Constr	(41,731)	-0.06%	(14)	0	(14)	(0)	(14)
109 489-XXX Indian Creek Construction	2,531,881	3.94%	869	0	869	2	871
110 531-XXX Delinquent Tax Fund	274,680	0.43%	94	0	94	0	94
115 649-XXX CMH Equipment	107,389	0.17%	37	0	37	0	37
117 675-XXX Equip Acquisition	942,186	1.47%	324	0	324	1	324
118 676-XXX Unemployment Insurance	6,974	0.01%	2	0	2	0	2

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General Liability Allocations

Dept:10 101-954 Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
119 677-XXX Worker's Comp Fund	274,656	0.43%	\$94	\$0	\$94	\$0	\$94
120 678-XXX Health Insurance	4,531,650	7.05%	1,556	0	1,556	3	1,559
123 731-XXX Retirement System	2,732,617	4.25%	938	0	938	2	940
124 736-XXX Health Care Services	116,819	0.18%	40	0	40	0	40
Subtotal	64,284,579	100.00%	22,073	0	22,073	38	22,111
Direct Bills					0		0
Total					\$22,073		\$22,111

Basis Units: Dollars of expenditures (Exclude; Health & CMH)

Source: Financials

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Vehicle Insurance Allocations

Dept:10 101-954 Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 101-229 Prosecuting Attorney	1	1.06%	\$621	\$0	\$621	\$0	\$621
9 101-265 Building & Grounds	3	3.19%	1,864	0	1,864	0	1,864
12 101-131 Circuit Court	5	5.32%	3,107	0	3,107	6	3,113
22 101-275 Drain Commissioner	2	2.13%	1,243	0	1,243	2	1,245
23 101-301 Sheriff Administration	37	39.36%	22,992	0	22,992	41	23,033
28 101-731 MSU Extension	1	1.06%	621	0	621	1	623
33 207-697 208-691 Parks & Rec	1	1.06%	621	0	621	1	623
42 222-XXX Mental Health	25	26.60%	15,535	0	15,535	28	15,563
44 224-XXX Animal Control	2	2.13%	1,243	0	1,243	2	1,245
95 292-XXX 293-XXX Child Care Fund	5	5.32%	3,107	0	3,107	6	3,113
97 295-XXX Soldiers Relief	1	1.06%	621	0	621	1	623
127 All Other	11	11.70%	6,835	0	6,835	12	6,848
Subtotal	94	100.00%	58,411	0	58,411	100	58,511
Direct Bills					0		0
Total					\$58,411		\$58,511

Basis Units: Number of Vehicles by Department
Source: Vehicle Listing

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Sheriff Allocations

Dept:10 101-954 Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
23 101-301 Sheriff Administration	1,672,595	39.30%	\$97,471	\$0	\$97,471	\$167	\$97,638
25 101-351 Jail	1,611,325	37.86%	93,901	0	93,901	161	94,061
64 263-XXX Police Contracts	936,475	22.00%	54,574	0	54,574	93	54,667
68 264-331 Marine Safety	7,788	0.18%	454	0	454	1	455
73 264-351 Jail/Feeding Prisoners	3,012	0.07%	176	0	176	0	176
79 266-305 Road Patrol Grant	22,444	0.53%	1,308	0	1,308	2	1,310
85 267-229 Prosecutor	2,249	0.05%	131	0	131	0	131
Subtotal	4,255,888	100.00%	248,014	0	248,014	424	248,438
Direct Bills					0		0
Total					\$248,014		\$248,438

Basis Units: Dollar values of wages by programs covered

Source: Financials

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Health /Mental Health Liability Allocations

Dept:10 101-954 Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
41 221-XXX Health Department	10,137	52.18%	\$11,523	\$0	\$11,523	\$20	\$11,543
42 222-XXX Mental Health	9,290	47.82%	10,560	0	10,560	18	10,578
Subtotal	19,427	100.00%	22,083	0	22,083	38	22,121
Direct Bills					0		0
Total					\$22,083		\$22,121

Basis Units: Dollar value of premium
Source: Policy detail

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Public Officials Liability Allocations

Dept:10 101-954 Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 101-102 Administration	2.70	0.77%	\$369	\$0	\$369	\$0	\$369
4 101-229 Prosecuting Attorney	12.50	3.55%	1,707	0	1,707	0	1,707
5 101-253 Treasurer	4.70	1.33%	642	0	642	0	642
7 101-259 Accounting	4.70	1.33%	642	0	642	0	642
9 101-265 Building & Grounds	4.80	1.36%	655	0	655	0	655
11 101-101 Board of Commissioners	7.00	1.99%	956	0	956	2	958
12 101-131 Circuit Court	15.60	4.43%	2,130	0	2,130	4	2,134
13 101-136 District Court	19.00	5.40%	2,595	0	2,595	5	2,599
19 101-215 Clerk	8.20	2.33%	1,120	0	1,120	2	1,122
20 101-225 Equalization	0.90	0.26%	123	0	123	0	123
21 101-236 Register of Deeds	3.60	1.02%	492	0	492	1	493
22 101-275 Drain Commissioner	2.90	0.82%	396	0	396	1	397
23 101-301 Sheriff Administration	31.47	8.94%	4,297	0	4,297	8	4,305
25 101-351 Jail	29.90	8.49%	4,083	0	4,083	8	4,091
28 101-731 MSU Extension	1.90	0.54%	259	0	259	0	260
33 207-697 208-691 Parks & Rec	4.00	1.14%	546	0	546	1	547
35 211-XXX 911 Fund	18.00	5.11%	2,458	0	2,458	5	2,463
38 215-141 Friend of the Court	18.00	5.11%	2,458	0	2,458	5	2,463
41 221-XXX Health Department	35.20	10.00%	4,807	0	4,807	9	4,816
42 222-XXX Mental Health	75.20	21.36%	10,269	0	10,269	19	10,288
43 223-XXX Pers. Care-Aide	16.40	4.66%	2,240	0	2,240	4	2,244
44 224-XXX Animal Control	3.80	1.08%	519	0	519	1	520
48 County Surveyor	1.00	0.28%	137	0	137	0	137
53 260-XXX Emergency Manager	0.90	0.26%	123	0	123	0	123
57 261-354 Community Corrections Adm	0.20	0.06%	27	0	27	0	27
58 261-355 Comm Corr Screen/Assess	0.30	0.09%	41	0	41	0	41
59 261-357 Jail Work Crew	0.10	0.03%	14	0	14	0	14
60 261-358 Day Reporting	0.90	0.26%	123	0	123	0	123
64 263-XXX Police Contracts	19.00	5.40%	2,595	0	2,595	5	2,599
68 264-331 Marine Safety	0.13	0.04%	18	0	18	0	18
79 266-305 Road Patrol Grant	1.00	0.28%	137	0	137	0	137
95 292-XXX 293-XXX Child Care Fund	4.30	1.22%	587	0	587	1	588
97 295-XXX Soldiers Relief	3.80	1.08%	519	0	519	1	520
Subtotal	352.10	100.00%	48,082	0	48,082	82	48,164
Direct Bills					0		0
Total					\$48,082		\$48,164

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

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County Complex Property Allocations

Dept:10 101-954 Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 101-102 Administration	1,104	1.93%	\$435	\$0	\$435	\$0	\$435
4 101-229 Prosecuting Attorney	4,435	7.74%	1,749	0	1,749	0	1,749
5 101-253 Treasurer	2,173	3.79%	857	0	857	0	857
6 101-258 Computer Operations	426	0.74%	168	0	168	0	168
7 101-259 Accounting	1,161	2.03%	458	0	458	0	458
9 101-265 Building & Grounds	700	1.22%	276	0	276	0	276
11 101-101 Board of Commissioners	2,317	4.04%	914	0	914	2	915
12 101-131 Circuit Court	13,240	23.10%	5,220	0	5,220	11	5,231
13 101-136 District Court	10,068	17.57%	3,970	0	3,970	8	3,978
17 101-151 Adult Probation	1,689	2.95%	666	0	666	1	667
19 101-215 Clerk	4,092	7.14%	1,613	0	1,613	3	1,617
20 101-225 Equalization	1,345	2.35%	530	0	530	1	531
22 101-275 Drain Commissioner	1,262	2.20%	498	0	498	1	499
25 101-351 Jail	5,284	9.22%	2,083	0	2,083	4	2,088
38 215-141 Friend of the Court	6,145	10.72%	2,423	0	2,423	5	2,428
56 261-353 Court Discretionary	5	0.01%	2	0	2	0	2
57 261-354 Community Corrections Adm	110	0.19%	43	0	43	0	43
58 261-355 Comm Corr Screen/Assess	155	0.27%	61	0	61	0	61
59 261-357 Jail Work Crew	45	0.08%	18	0	18	0	18
60 261-358 Day Reporting	435	0.76%	172	0	172	0	172
95 292-XXX 293-XXX Child Care Fund	510	0.89%	201	0	201	0	201
127 All Other	609	1.06%	240	0	240	0	241
Subtotal	57,310	100.00%	22,596	0	22,596	39	22,634
Direct Bills					0		0
Total					\$22,596		\$22,634

Basis Units: Assigned Square Footage by Department

Source: Buildings & Grounds Department

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Annex Property Allocations

Dept:10 101-954 Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
21 101-236 Register of Deeds	2,532	43.30%	\$837	\$0	\$837	\$1	\$838
43 223-XXX Pers. Care-Aide	1,560	26.68%	515	0	515	1	516
97 295-XXX Soldiers Relief	1,179	20.16%	390	0	390	1	390
127 All Other	577	9.87%	191	0	191	0	191
Subtotal	5,848	100.00%	1,932	0	1,932	3	1,936
Direct Bills					0		0
Total					\$1,932		\$1,936

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

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Jail Property Allocations

Dept:10 101-954 Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
23 101-301 Sheriff Administration	7,000	17.54%	\$2,188	\$0	\$2,188	\$4	\$2,192
25 101-351 Jail	32,900	82.46%	10,283	0	10,283	18	10,301
Subtotal	39,900	100.00%	12,471	0	12,471	21	12,492
Direct Bills					0		0
Total					\$12,471		\$12,492

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

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Health Building Property Allocations

Dept:10 101-954 Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
9 101-265 Building & Grounds	2,916	12.06%	\$846	\$0	\$846	\$0	\$846
28 101-731 MSU Extension	3,404	14.08%	987	0	987	2	989
41 221-XXX Health Department	17,668	73.07%	5,125	0	5,125	10	5,135
127 All Other	192	0.79%	56	0	56	0	56
Subtotal	24,180	100.00%	7,014	0	7,014	12	7,026
Direct Bills					0		0
Total					\$7,014		\$7,026

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

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Storage Building Allocations

Dept:10 101-954 Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 101-229 Prosecuting Attorney	516	26.67%	\$163	\$0	\$163	\$0	\$163
11 101-101 Board of Commissioners	224	11.58%	71	0	71	0	71
12 101-131 Circuit Court	243	12.56%	77	0	77	0	77
13 101-136 District Court	952	49.20%	301	0	301	1	302
Subtotal	1,935	100.00%	613	0	613	1	614
Direct Bills					0		0
Total					\$613		\$614

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

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Historic Courthouse Property Allocations

Dept:10 101-954 Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
127 All Other	6,990	100.00%	\$2,837	\$0	\$2,837	\$5	\$2,842
Subtotal	6,990	100.00%	2,837	0	2,837	5	2,842
Direct Bills					0		0
Total					\$2,837		\$2,842

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

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Miscellaneous Buildings Allocations

Dept:10 101-954 Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
127 All Other	100	100.00%	\$17,727	\$0	\$17,727	\$30	\$17,757
Subtotal	100	100.00%	17,727	0	17,727	30	17,757
Direct Bills					0		0
Total					\$17,727		\$17,757

Basis Units: Dollar Value of Premium
Source: Policy premium annalysis

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Allocation Summary

Dept:10 101-954 Insurance

Department	General Liability	Vehilce Insurance	Sheriff	Health /Mental Health	Public Officials Liability	County Complex Property	Annex Property	Jail Property	Health Building Property	Storage Building
2 101-102 Administration	\$89	\$0	\$0	\$0	\$369	\$435	\$0	\$0	\$0	\$0
3 101-210 Professional Services	106	0	0	0	0	0	0	0	0	0
4 101-229 Prosecuting Attorney	434	621	0	0	1,707	1,749	0	0	0	163
5 101-253 Treasurer	136	0	0	0	642	857	0	0	0	0
6 101-258 Computer Operations	91	0	0	0	0	168	0	0	0	0
7 101-259 Accounting	155	0	0	0	642	458	0	0	0	0
8 101-264 Utilities	119	0	0	0	0	0	0	0	0	0
9 101-265 Building & Grounds	256	1,864	0	0	655	276	0	0	846	0
10 101-954 Insurance	100	0	0	0	0	0	0	0	0	0
11 101-101 Board of Commissioners	106	0	0	0	958	915	0	0	0	71
12 101-131 Circuit Court	548	3,113	0	0	2,134	5,231	0	0	0	77
13 101-136 District Court	535	0	0	0	2,599	3,978	0	0	0	302
14 101-145 Jury Board	2	0	0	0	0	0	0	0	0	0
15 101-147 Indegent Counsel	147	0	0	0	0	0	0	0	0	0
17 101-151 Adult Probation	10	0	0	0	0	667	0	0	0	0
18 101-191 Elections	9	0	0	0	0	0	0	0	0	0
19 101-215 Clerk	222	0	0	0	1,122	1,617	0	0	0	0
20 101-225 Equalization	87	0	0	0	123	531	0	0	0	0
21 101-236 Register of Deeds	101	0	0	0	493	0	838	0	0	0
22 101-275 Drain Commissioner	79	1,245	0	0	397	499	0	0	0	0
23 101-301 Sheriff Administration	1,023	23,033	97,638	0	4,305	0	0	2,192	0	0
24 101-315 Crime Justice Training	3	0	0	0	0	0	0	0	0	0
25 101-351 Jail	1,105	0	94,061	0	4,091	2,088	0	10,301	0	0
26 101-445 Drain-at-large	236	0	0	0	0	0	0	0	0	0
27 101-648 Medical Examiner	32	0	0	0	0	0	0	0	0	0
28 101-731 MSU Extension	79	623	0	0	260	0	0	0	989	0
29 101-801 Planning	0	0	0	0	0	0	0	0	0	0
30 101-803 County Memberships	5	0	0	0	0	0	0	0	0	0
31 101-851 LDC Development	3	0	0	0	0	0	0	0	0	0
32 201-449 Road Commission	85	0	0	0	0	0	0	0	0	0
33 207-697 208-691 Parks & Rec	62	623	0	0	547	0	0	0	0	0
34 209-XXX Polly Ann Trail	2	0	0	0	0	0	0	0	0	0
35 211-XXX 911 Fund	606	0	0	0	2,463	0	0	0	0	0
38 215-141 Friend of the Court	469	0	0	0	2,463	2,428	0	0	0	0
40 216-134 Marriage Counseling	1	0	0	0	0	0	0	0	0	0
41 221-XXX Health Department	989	0	0	11,543	4,816	0	0	0	5,135	0
42 222-XXX Mental Health	6,785	15,563	0	10,578	10,288	0	0	0	0	0
43 223-XXX Pers. Care-Aide	411	0	0	0	2,244	0	516	0	0	0
44 224-XXX Animal Control	107	1,245	0	0	520	0	0	0	0	0
45 227-XXX Environmental Recycling	2	0	0	0	0	0	0	0	0	0
46 231-XXX M.H. Court	29	0	0	0	0	0	0	0	0	0

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Allocation Summary

Dept:10 101-954 Insurance

Department	General Liability	Vehilce Insurance	Sheriff	Health /Mental Health	Public Officials Liability	County Complex Property	Annex Property	Jail Property	Health Building Property	Storage Building
47 242-XXX Remonumentation Grant	\$19	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
48 County Surveyor	0	0	0	0	137	0	0	0	0	0
49 255-XXX Concealed Pistol	9	0	0	0	0	0	0	0	0	0
50 256-XXX Reg of Deeds Automation	16	0	0	0	0	0	0	0	0	0
53 260-XXX Emergency Manager	28	0	0	0	123	0	0	0	0	0
54 261-349 Cognitive Programs	7	0	0	0	0	0	0	0	0	0
55 261-350 Drunk Driver Reduction	9	0	0	0	0	0	0	0	0	0
56 261-353 Court Discretionary	8	0	0	0	0	2	0	0	0	0
57 261-354 Community Corrections Adm	7	0	0	0	27	43	0	0	0	0
58 261-355 Comm Corr Screen/Assess	0	0	0	0	41	61	0	0	0	0
59 261-357 Jail Work Crew	11	0	0	0	14	18	0	0	0	0
60 261-358 Day Reporting	26	0	0	0	123	172	0	0	0	0
61 261-359 Contracted Services	21	0	0	0	0	0	0	0	0	0
64 263-XXX Police Contracts	528	0	54,667	0	2,599	0	0	0	0	0
65 264-301 Sheriff	0	0	0	0	0	0	0	0	0	0
68 264-331 Marine Safety	5	0	455	0	18	0	0	0	0	0
69 264-332 SERT	1	0	0	0	0	0	0	0	0	0
70 264-333 K-9 Unit	0	0	0	0	0	0	0	0	0	0
71 264-337 Mounted Division	1	0	0	0	0	0	0	0	0	0
73 264-351 Jail/Feeding Prisoners	2	0	176	0	0	0	0	0	0	0
74 264-352 Training	5	0	0	0	0	0	0	0	0	0
79 266-305 Road Patrol Grant	0	0	1,310	0	137	0	0	0	0	0
81 266-309 Regional Anti-Drug	13	0	0	0	0	0	0	0	0	0
82 266-351 Jail/Feeding	0	0	0	0	0	0	0	0	0	0
85 267-229 Prosecutor	0	0	131	0	0	0	0	0	0	0
86 267-264 Building Operations	55	0	0	0	0	0	0	0	0	0
87 267-301 Sheriff Administration	7	0	0	0	0	0	0	0	0	0
90 269-XXX Law Library	5	0	0	0	0	0	0	0	0	0
91 274-XXX Community Development	142	0	0	0	0	0	0	0	0	0
92 276-XXX Senior Millage	232	0	0	0	0	0	0	0	0	0
95 292-XXX 293-XXX Child Care Fund	484	3,113	0	0	588	201	0	0	0	0
96 294-XXX Veterans Trust	1	0	0	0	0	0	0	0	0	0
97 295-XXX Soldiers Relief	109	623	0	0	520	0	390	0	0	0
98 296-XXX Soil & Sed	41	0	0	0	0	0	0	0	0	0
99 298-747 Community Colloborative	5	0	0	0	0	0	0	0	0	0
100 298-753 Suicide Prev Program	3	0	0	0	0	0	0	0	0	0
101 299-XXX Comm Collaborat	9	0	0	0	0	0	0	0	0	0
104 466-XXX Jail Construction Fund	216	0	0	0	0	0	0	0	0	0
105 469-XXX Cap Projects Fund	441	0	0	0	0	0	0	0	0	0
106 470-XXX Old Courthouse Restoration	1	0	0	0	0	0	0	0	0	0
107 482-XXX 9-1-1 Construction	327	0	0	0	0	0	0	0	0	0

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Allocation Summary

Dept:10 101-954 Insurance

Department	General Liability	Vehilce Insurance	Sheriff	Health /Mental Health	Public Officials Liability	County Complex Property	Annex Property	Jail Property	Health Building Property	Storage Building
108 486-XXX S Branch Mill Creek - Constr	\$(14)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
109 489-XXX Indian Creek Construction	871	0	0	0	0	0	0	0	0	0
110 531-XXX Delinquent Tax Fund	94	0	0	0	0	0	0	0	0	0
115 649-XXX CMH Equipment	37	0	0	0	0	0	0	0	0	0
117 675-XXX Equip Acquisition	324	0	0	0	0	0	0	0	0	0
118 676-XXX Unemployment Insurance	2	0	0	0	0	0	0	0	0	0
119 677-XXX Worker's Comp Fund	94	0	0	0	0	0	0	0	0	0
120 678-XXX Health Insurance	1,559	0	0	0	0	0	0	0	0	0
123 731-XXX Retirement System	940	0	0	0	0	0	0	0	0	0
124 736-XXX Health Care Services	40	0	0	0	0	0	0	0	0	0
127 All Other	0	6,848	0	0	0	241	191	0	56	0
Total	\$22,111	\$58,511	\$248,438	\$22,121	\$48,164	\$22,634	\$1,936	\$12,492	\$7,026	\$614

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Allocation Summary

Dept:10 101-954 Insurance

Department	Historic Courthouse Property	Miscellaneous Buildings	Total
2 101-102 Administration	\$0	\$0	\$893
3 101-210 Professional Services	0	0	106
4 101-229 Prosecuting Attorney	0	0	4,674
5 101-253 Treasurer	0	0	1,635
6 101-258 Computer Operations	0	0	259
7 101-259 Accounting	0	0	1,254
8 101-264 Utilities	0	0	119
9 101-265 Building & Grounds	0	0	3,898
10 101-954 Insurance	0	0	100
11 101-101 Board of Commissioners	0	0	2,050
12 101-131 Circuit Court	0	0	11,103
13 101-136 District Court	0	0	7,415
14 101-145 Jury Board	0	0	2
15 101-147 Indigent Counsel	0	0	147
17 101-151 Adult Probation	0	0	677
18 101-191 Elections	0	0	9
19 101-215 Clerk	0	0	2,961
20 101-225 Equalization	0	0	742
21 101-236 Register of Deeds	0	0	1,432
22 101-275 Drain Commissioner	0	0	2,219
23 101-301 Sheriff Administration	0	0	128,191
24 101-315 Crime Justice Training	0	0	3
25 101-351 Jail	0	0	111,646
26 101-445 Drain-at-large	0	0	236
27 101-648 Medical Examiner	0	0	32
28 101-731 MSU Extension	0	0	1,951
29 101-801 Planning	0	0	0
30 101-803 County Memberships	0	0	5
31 101-851 LDC Development	0	0	3
32 201-449 Road Commission	0	0	85
33 207-697 208-691 Parks & Rec	0	0	1,232
34 209-XXX Polly Ann Trail	0	0	2
35 211-XXX 911 Fund	0	0	3,069
38 215-141 Friend of the Court	0	0	5,360
40 216-134 Marriage Counseling	0	0	1
41 221-XXX Health Department	0	0	22,482
42 222-XXX Mental Health	0	0	43,214
43 223-XXX Pers. Care-Aide	0	0	3,171
44 224-XXX Animal Control	0	0	1,872
45 227-XXX Environmental Recycling	0	0	2
46 231-XXX M.H. Court	0	0	29

Lapeer County, Michigan
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Allocation Summary

Dept:10 101-954 Insurance

Department	Historic Courthouse Property	Miscellaneous Buildings	Total
47 242-XXX Remonumentation Grant	\$0	\$0	\$19
48 County Surveyor	0	0	137
49 255-XXX Concealed Pistol	0	0	9
50 256-XXX Reg of Deeds Automation	0	0	16
53 260-XXX Emergency Manager	0	0	151
54 261-349 Cognitive Programs	0	0	7
55 261-350 Drunk Driver Reduction	0	0	9
56 261-353 Court Discretionary	0	0	10
57 261-354 Community Corrections Adm	0	0	78
58 261-355 Comm Corr Screen/Assess	0	0	102
59 261-357 Jail Work Crew	0	0	42
60 261-358 Day Reporting	0	0	321
61 261-359 Contracted Services	0	0	21
64 263-XXX Police Contracts	0	0	57,795
65 264-301 Sheriff	0	0	0
68 264-331 Marine Safety	0	0	477
69 264-332 SERT	0	0	1
70 264-333 K-9 Unit	0	0	0
71 264-337 Mounted Division	0	0	1
73 264-351 Jail/Feeding Prisoners	0	0	177
74 264-352 Training	0	0	5
79 266-305 Road Patrol Grant	0	0	1,447
81 266-309 Regional Anti-Drug	0	0	13
82 266-351 Jail/Feeding	0	0	0
85 267-229 Prosecutor	0	0	131
86 267-264 Building Operations	0	0	55
87 267-301 Sheriff Administration	0	0	7
90 269-XXX Law Library	0	0	5
91 274-XXX Community Development	0	0	142
92 276-XXX Senior Millage	0	0	232
95 292-XXX 293-XXX Child Care Fund	0	0	4,386
96 294-XXX Veterans Trust	0	0	1
97 295-XXX Soldiers Relief	0	0	1,642
98 296-XXX Soil & Sed	0	0	41
99 298-747 Community Colloborative	0	0	5
100 298-753 Suicide Prev Program	0	0	3
101 299-XXX Comm Collaborat	0	0	9
104 466-XXX Jail Construction Fund	0	0	216
105 469-XXX Cap Projects Fund	0	0	441
106 470-XXX Old Courthouse Restoration	0	0	1
107 482-XXX 9-1-1 Construction	0	0	327

Lapeer County, Michigan
2 CFR, Part 200

CY 2017
9/12/2018

Allocation Summary

Dept:10 101-954 Insurance

Department	Historic Courthouse Property	Miscellaneous Buildings	Total
108 486-XXX S Branch Mill Creek - Constr	\$0	\$0	\$(14)
109 489-XXX Indian Creek Construction	0	0	871
110 531-XXX Delinquent Tax Fund	0	0	94
115 649-XXX CMH Equipment	0	0	37
117 675-XXX Equip Acquisition	0	0	324
118 676-XXX Unemployment Insurance	0	0	2
119 677-XXX Worker's Comp Fund	0	0	94
120 678-XXX Health Insurance	0	0	1,559
123 731-XXX Retirement System	0	0	940
124 736-XXX Health Care Services	0	0	40
127 All Other	2,842	17,757	27,935
Total	\$2,842	\$17,757	\$464,647

Lapeer County, Michigan
Internal Service Fund Reconciliation
Based on Fiscal Year 2017

	Health Insurance	Unemployment Insurance	Worker's Comp	Centralized Purchasing	CMH Equipment Acquisition & Replacement	Equipment Acquisition & Replacement	Retirement	Public Employee Health Care	Total
Operating Revenue									
Charges for Services	\$ 4,450,249	\$ -	\$ -	\$ -	\$ 128,169	\$ 803,167	\$ 2,756,456	\$ 118,950	\$ 8,256,991
Operating Expenses									
Administrative and General	21,585	96	378		307	650,063	327	179	672,935
Retirement and health care savings contributions							2,732,290	116,640	2,848,930
Insurance and claims	4,510,065	6,878	274,278						4,791,221
Depreciation					107,082	292,123			399,205
Total Operating Expenses	4,531,650	6,974	274,656	-	107,389	942,186	2,732,617	116,819	8,712,291
Operating Income (Loss)	(81,401)	(6,974)	(274,656)	-	20,780	(139,019)	23,839	2,131	(455,300)
Non-Operating Revenue:									
Gain on Sale of Assets					3,348	8,507	-		11,855
Net Income (Loss) before transfers	(81,401)	(6,974)	(274,656)	-	24,128	(130,512)	23,839	2,131	(443,445)
Transfers									
Transfers In			274,000			309,867	500,000		1,083,867
Transfers Out	(274,000)					-			(274,000)
Total Transfers	(274,000)	-	274,000	-	-	309,867	500,000	-	809,867
Change in Net Position	(355,401)	(6,974)	(656)	-	24,128	179,355	523,839	2,131	366,422
Net Position at beginning of year	1,125,420	36,845	1,208	6,009	689,388	4,027,234	267,561	20,929	6,174,594
Net position at end of year	\$ 770,019	\$ 29,871	\$ 552	\$ 6,009	\$ 713,516	\$ 4,206,589	\$ 791,400	\$ 23,060	\$ 6,541,016
2 CFR, Part 200 Adjustments									
Prior Year Adjustments	(1,427,464)	2,710	(202,783)	(6,009)	(610,699)	(6,992,691)	(1,681,558)	(900,853)	(11,819,347)
Current Year Adjustments	274,000	-	(274,000)	-	-	(309,867)	(500,000)	-	(809,867)
Total Adjustments	(1,153,464)	2,710	(476,783)	(6,009)	(610,699)	(7,302,558)	(2,181,558)	(900,853)	(12,629,214)
2 CFR Part 200 Adjusted R/E	(383,445)	32,581	(476,231)	-	102,817	(3,095,969)	(1,390,158)	(877,793)	(6,088,198)
Sixty Day Operating Expense	755,275	1,162	45,776	-	17,898	157,031	455,436	19,470	1,452,049
Excess reserves	(1,138,720)	31,419	(522,007)	-	84,919	(3,253,000)	(1,845,594)	(897,263)	(7,540,247)
Excess Months of WCR	(3.02)	54.06	(22.81)		9.49	(41.43)	(8.10)	(92.17)	

LAPEER COUNTY, MICHIGAN

**COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
DECEMBER 31, 2016**

	<u>Health Insurance</u>	<u>Unemployment Insurance</u>	<u>Workers' Compensation</u>	<u>Centralized Purchasing</u>
Assets:				
Current Assets:				
Cash and cash equivalents	\$ 1,105,174	\$ 41,163	\$ 261,082	\$ 6,009
Deposits with agent	3,075	-	16,000	-
Accounts receivable	-	-	-	-
Due from other funds	-	-	-	-
Prepaid items	24,321	-	-	-
Total Current Assets	<u>1,132,570</u>	<u>41,163</u>	<u>277,082</u>	<u>6,009</u>
Property, Plant, and Equipment, Net	-	-	-	-
Total Assets	<u>1,132,570</u>	<u>41,163</u>	<u>277,082</u>	<u>6,009</u>
Liabilities:				
Current Liabilities:				
Accounts payable	7,150	4,318	1,863	-
Accrued claims	-	-	274,011	-
Total Current Liabilities	<u>7,150</u>	<u>4,318</u>	<u>275,874</u>	<u>-</u>
Net Position:				
Investment in capital assets	-	-	-	-
Unrestricted	<u>1,125,420</u>	<u>36,845</u>	<u>1,208</u>	<u>6,009</u>
Total Net Position	<u>\$ 1,125,420</u>	<u>\$ 36,845</u>	<u>\$ 1,208</u>	<u>\$ 6,009</u>

<u>CMH Equipment Acquisition & Replacement</u>	<u>Equipment Acquisition & Replacement</u>	<u>Retirement</u>	<u>Public Employee Health Care</u>	<u>Total</u>
\$ 132,701	\$ 1,670,826	\$ 2,032,638	\$ 20,929	\$ 5,270,522
-	-	-	-	19,075
-	23,585	-	-	23,585
-	-	53,218	-	53,218
-	-	-	-	24,321
<u>132,701</u>	<u>1,694,411</u>	<u>2,085,856</u>	<u>20,929</u>	<u>5,390,721</u>
<u>556,687</u>	<u>2,379,791</u>	<u>-</u>	<u>-</u>	<u>2,936,478</u>
<u>689,388</u>	<u>4,074,202</u>	<u>2,085,856</u>	<u>20,929</u>	<u>8,327,199</u>
-	46,968	1,818,295	-	1,878,594
-	-	-	-	274,011
<u>-</u>	<u>46,968</u>	<u>1,818,295</u>	<u>-</u>	<u>2,152,605</u>
556,687	2,379,791	-	-	2,936,478
<u>132,701</u>	<u>1,647,443</u>	<u>267,561</u>	<u>20,929</u>	<u>3,238,116</u>
<u>\$ 689,388</u>	<u>\$ 4,027,234</u>	<u>\$ 267,561</u>	<u>\$ 20,929</u>	<u>\$ 6,174,594</u>

LAPEER COUNTY, MICHIGAN

**COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016**

	<u>Health Insurance</u>	<u>Unemployment Insurance</u>	<u>Workers' Compensation</u>	<u>Centralized Purchasing</u>
Operating Revenues:				
Charges for services	\$ 4,337,564	\$ -	\$ -	\$ -
Operating Expenses:				
Administrative and general	20,872	102	396	-
Retirement and health care savings contributions	-	-	-	-
Insurance and claims	4,295,493	4,318	248,501	-
Depreciation	-	-	-	-
Total Operating Expenses	<u>4,316,365</u>	<u>4,420</u>	<u>248,897</u>	<u>-</u>
Operating Income (Loss)	21,199	(4,420)	(248,897)	-
Non-Operating Revenue:				
Gain on sale of assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Income (Loss) before Transfers	<u>21,199</u>	<u>(4,420)</u>	<u>(248,897)</u>	<u>-</u>
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	21,199	(4,420)	(248,897)	-
Net Position at beginning of year	<u>1,104,221</u>	<u>41,265</u>	<u>250,105</u>	<u>6,009</u>
Net Position at end of year	<u>\$ 1,125,420</u>	<u>\$ 36,845</u>	<u>\$ 1,208</u>	<u>\$ 6,009</u>

<u>CMH Equipment Acquisition & Replacement</u>	<u>Equipment Acquisition & Replacement</u>	<u>Retirement</u>	<u>Public Employee Health Care</u>	<u>Total</u>
<u>\$ 116,009</u>	<u>\$ 824,172</u>	<u>\$ 2,055,275</u>	<u>\$ 123,120</u>	<u>\$ 7,456,140</u>
686	347,951	470	169	370,646
-	-	4,393,366	117,690	4,511,056
-	-	-	-	4,548,312
107,719	393,908	-	-	501,627
<u>108,405</u>	<u>741,859</u>	<u>4,393,836</u>	<u>117,859</u>	<u>9,931,641</u>
7,604	82,313	(2,338,561)	5,261	(2,475,501)
2,053	30,541	-	-	32,594
<u>9,657</u>	<u>112,854</u>	<u>(2,338,561)</u>	<u>5,261</u>	<u>(2,442,907)</u>
-	47,880	2,357,000	-	2,404,880
-	(12,357)	-	-	(12,357)
-	35,523	2,357,000	-	2,392,523
9,657	148,377	18,439	5,261	(50,384)
<u>679,731</u>	<u>3,878,857</u>	<u>249,122</u>	<u>15,668</u>	<u>6,224,978</u>
<u>\$ 689,388</u>	<u>\$ 4,027,234</u>	<u>\$ 267,561</u>	<u>\$ 20,929</u>	<u>\$ 6,174,594</u>