



Lapeer County, Michigan

Cost Allocation Plan

- 2 CFR Part 200 Federal Plan -

Based on Actual Expenditures for the Fiscal Year Ending December 31, 2020

MGT CONSULTING | GREAT LAKES REGION
2343 DELTA ROAD | BAY CITY, MICHIGAN 48706



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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 (“the County”) based on actual expenditures for fiscal year ending December 31, 2020. MGT of America Consulting, LLC (MGT) 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). The Cost Allocation Plan is submitted for use by the Michigan Department of Health and Human Services and other State and Federal grantors.

This document is prepared in compliance with the federal guidelines contained in 2 CFR Part 200 “Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards” (formerly *OMB Circular 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, Michigan

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, 2020 and are to establish billing or final indirect costs for the fiscal year beginning January 1, 2022 and are allowable in accordance with the requirements 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 allocable 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:

Title:

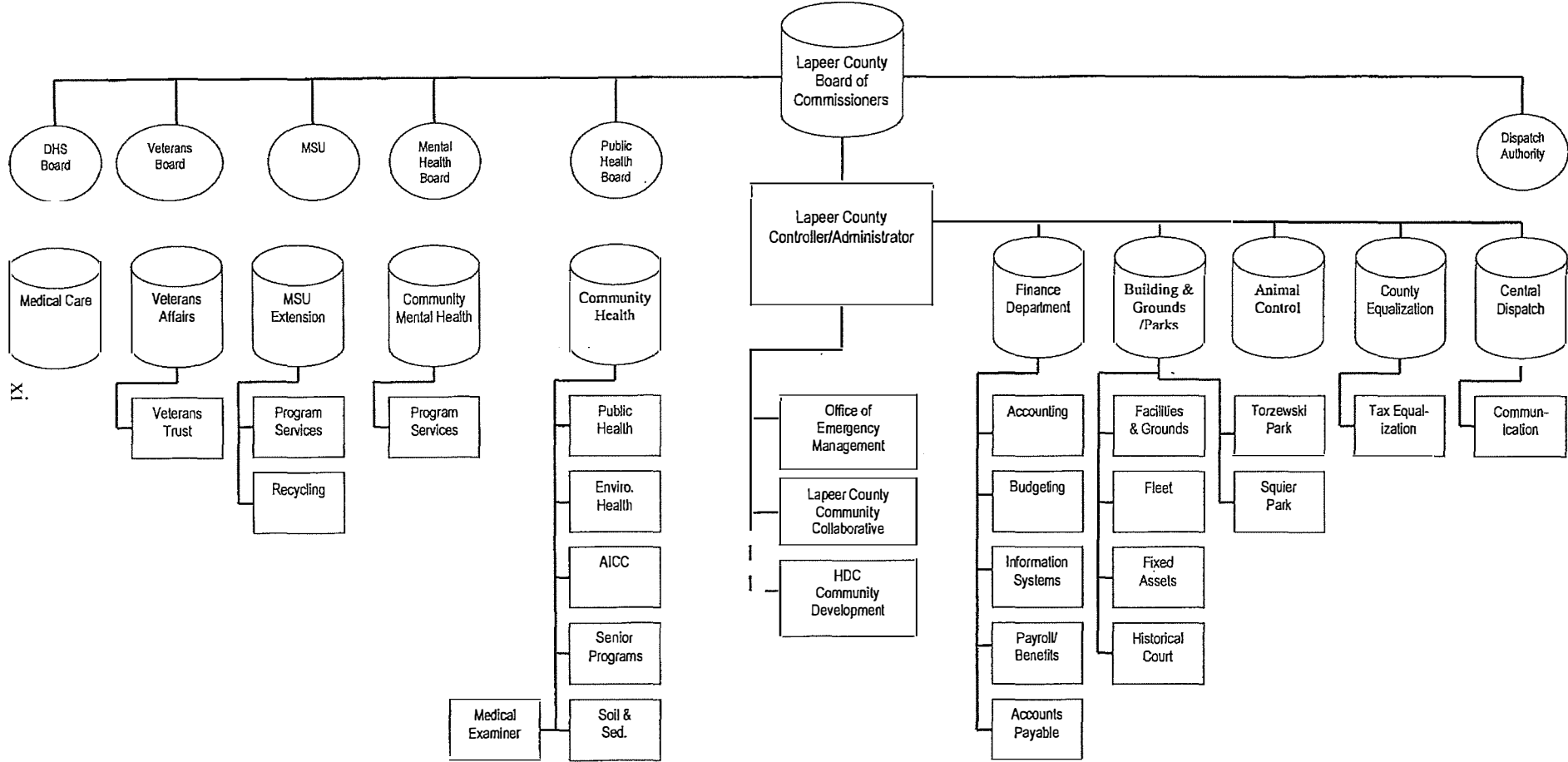
Date:


Kristin Bishop
Admin Controller
9-21-21



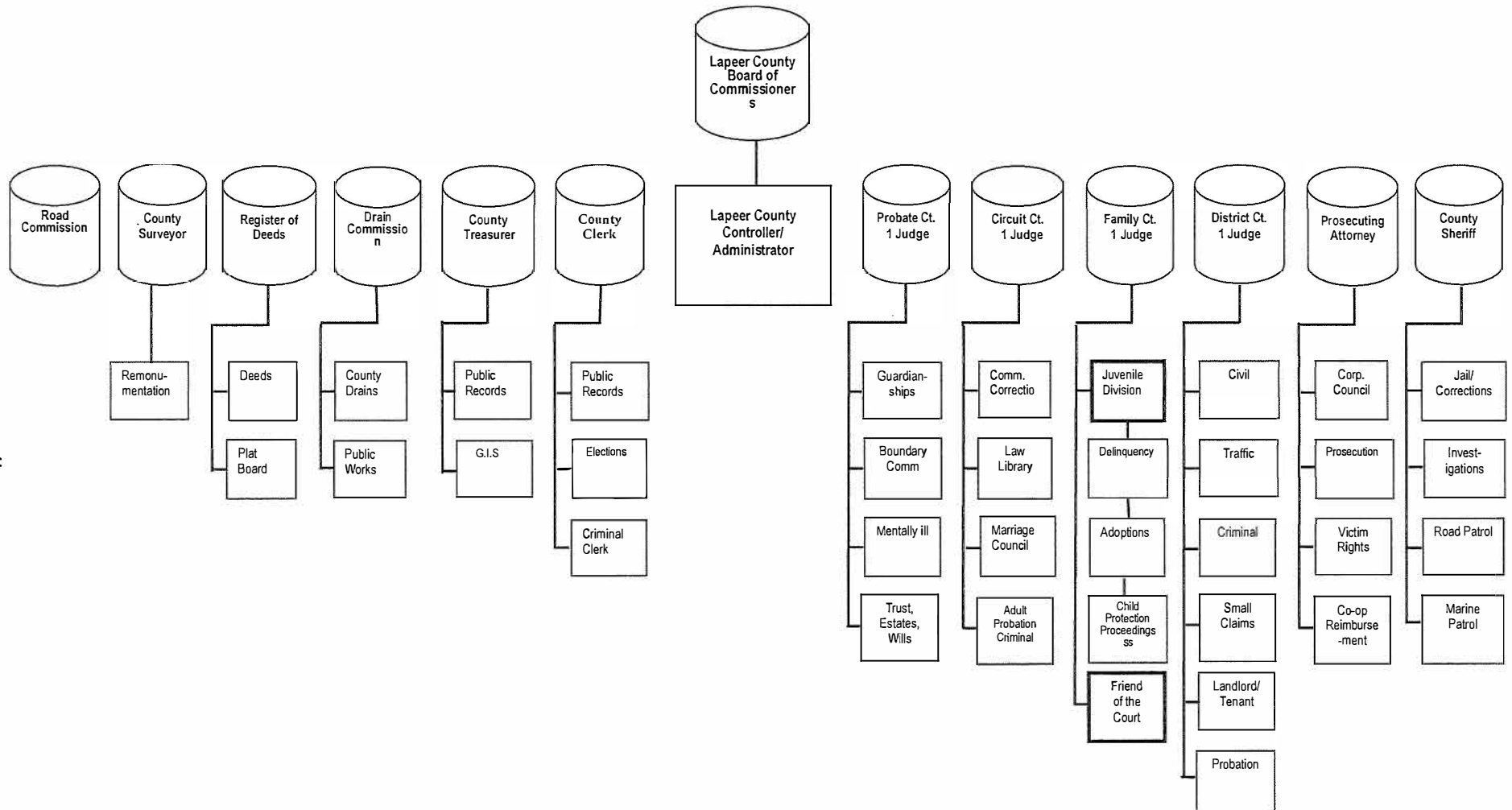
Section 3: Organizational Chart

LAPEER COUNTY APPOINTED ORGANIZATIONAL CHART



IX.

LAPEER COUNTY ELECTORATE ORGANIZATIONAL CHART





Section 4: Reading a Cost Allocation Plan

Reading a Cost Allocation Plan

Overview

This federal Cost Allocation Plan is prepared under the 2 CFR Part 200 guidelines for Central Services Cost Allocation Plans. This 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 department indirect costs for FY2020.

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) guidelines have several plan types which are acceptable under the federal procedures. This plan is considered a “fixed with carry-forward” plan. Under this procedure, total current year allocations are identified. The “fixed cost” amounts, identified as “Prior Year Allocations”, 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 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

Table of Contents

The first few pages of the Cost Allocation Plan are the Table of Contents. The column on the left side of the page lists the central service, or allocating, departments. Each central service department is broken down into



functions. Functions are the specific services provided by the department. The middle column lists the allocation base for each corresponding function. The column on the right side 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 detail schedules for each central service department. The detail schedules for central service departments are structured in the following format.

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

Departmental Costs (A) The actual expenditures for the central service department.

There are three potential codes that can be denoted on the Departmental Cost schedule. The three codes are “S”, “P”, and “D” and identify how costs are spread or distributed within the department to the relevant functions. The “S” (or “S”1) stands for salaries. The “P” stands for a predetermined percentage described in the narrative. The “D” indicates disallowed.

Incoming Costs (B) The support costs coming into the department from other central service, or 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

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Summary Schedule

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1 Building Depreciation	\$11,999	\$68,123	\$43,537	\$0	\$0	\$0	\$8,677	\$0	\$21,022	\$6,910
2 101-102 Administration	4,824	12,094	14,533	0	0	0	0	0	5,657	689
3 101-210 Professional Services	357	1,946	6,821	25	638	5	43	272	6,704	673
4 101-253 Treasurer	1,556	6,801	5,562	121	2,260	2,003	1,159	831	19,831	77,817
5 101-258 Computer Operations	8,871	22,242	26,728	0	0	0	0	0	10,405	1,267
6 101-259 Accounting	6,037	5,522	8,721	236	2,371	13	425	1,177	6,750	1,666
7 101-264 Utilities	7,854	43,680	28,618	0	0	0	5,536	0	13,413	4,409
8 101-265 Building & Grounds	13,818	73,345	49,730	0	0	159	9,741	0	22,856	7,811
9 101-954 Insurance	2,931	12,854	11,380	2	37	0	673	116	3,990	876
Total Current Allocations	58,247	246,606	195,629	384	5,306	2,180	26,255	2,396	110,629	102,118
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	\$58,247	\$246,606	\$195,629	\$384	\$5,306	\$2,180	\$26,255	\$2,396	\$110,629	\$102,118

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Department	101-229 Prosecuting Attorney	101-229 PA DP	101-236 Register of Deeds	101-243 Geo Info Systems	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
1 Building Depreciation	\$23,006	\$0	\$7,712	\$0	\$6,483	\$25,581	\$0	\$147,379	\$0	\$0
2 101-102 Administration	9,385	0	2,756	0	2,067	20,549	0	20,790	0	303
3 101-210 Professional Services	4,717	0	2,572	0	419	10,667	6	7,715	404	368
4 101-253 Treasurer	8,398	0	7,098	0	1,689	8,775	20	6,160	18	1,290
5 101-258 Computer Operations	0	17,261	5,069	0	3,802	37,792	0	38,236	0	558
6 101-259 Accounting	17,224	0	(490)	0	3,648	28,098	30	19,002	35	1,884
7 101-264 Utilities	15,133	0	3,721	0	4,137	18,897	0	106,137	0	0
8 101-265 Building & Grounds	26,299	0	15,755	0	6,898	21,806	0	130,040	0	0
9 101-954 Insurance	6,829	0	2,020	0	2,173	111,853	3	83,562	636	165
Total Current Allocations	110,990	17,261	46,214	0	31,317	284,018	59	559,020	1,093	4,568
Less: Prior Year Allocations	118,181	13,988	0	0	0	0	0	0	0	0
Carry-Forward	(7,191)	3,273	0	0	0	0	0	0	0	0
Proposed Costs	\$103,799	\$20,534	\$46,214	\$0	\$31,317	\$284,018	\$59	\$559,020	\$1,093	\$4,568

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Department	101-731 MSU Extension	101-801 Planning	101-803 Memberships & Dues	101-851 LDC Development	101-990-999- 201 Co Bridge Fund	201 Road Commission	207 & 208 Parks & Rec	209 Polly Ann Trail	211 911 Fund	213 PA Special Rev
1 Building Depreciation	\$1,182	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 101-102 Administration	882	0	0	0	0	0	0	0	12,404	0
3 101-210 Professional Services	298	14	5	4	75	254	234	15	6,636	0
4 101-253 Treasurer	1,949	73	6	6	4	948	979	77	3,502	0
5 101-258 Computer Operations	1,622	0	0	0	0	0	0	0	0	0
6 101-259 Accounting	(3,769)	142	12	12	3	1,042	1,551	145	18,088	0
7 101-264 Utilities	5,415	0	0	0	0	0	0	0	0	0
8 101-265 Building & Grounds	18,369	0	0	0	0	0	0	0	14,850	0
9 101-954 Insurance	2,239	0	6	4	118	0	2,316	0	10,858	0
Total Current Allocations	28,186	228	29	26	200	2,245	5,081	237	66,338	0
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	\$28,186	\$228	\$29	\$26	\$200	\$2,245	\$5,081	\$237	\$66,338	\$0

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Department	215 Friend of the Court	215-DP FOC	216-134 Marriage Counseling	221 Health Department	222 Mental Health	223 Personal Care-Aide	224 Animal Control	227 Environment al Recycling	231 Specialty (MH) Court	242 Remonument ation Grant
1 Building Depreciation	\$31,569	\$0	\$0	\$6,136	\$0	\$4,752	\$4,549	\$0	\$0	\$0
2 101-102 Administration	11,715	0	0	32,766	67,538	13,396	2,867	0	579	179
3 101-210 Professional Services	6,453	0	278	12,174	35,537	4,178	1,556	0	460	207
4 101-253 Treasurer	7,780	0	979	22,615	51,773	5,741	5,684	0	1,687	700
5 101-258 Computer Operations	0	21,545	0	60,262	3,802	24,637	5,272	0	1,065	330
6 101-259 Accounting	17,971	0	890	40,022	83,599	22,299	332	0	2,674	949
7 101-264 Utilities	20,142	0	0	28,103	0	2,292	0	0	0	0
8 101-265 Building & Grounds	35,117	0	0	95,517	68,910	9,685	13,504	0	0	0
9 101-954 Insurance	9,839	0	0	27,860	60,832	6,070	3,159	0	248	93
Total Current Allocations	140,587	21,545	2,147	325,455	371,992	93,050	36,922	0	6,712	2,458
Less: Prior Year Allocations	155,643	18,548	0	0	0	0	0	0	0	0
Carry-Forward	(15,056)	2,997	0	0	0	0	0	0	0	0
Proposed Costs	\$125,530	\$24,541	\$2,147	\$325,455	\$371,992	\$93,050	\$36,922	\$0	\$6,712	\$2,458

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Department	255 Concealed Pistol Licensing	256 Reg of Deeds Automation	257 Budget Stabilization	258 Emerg. Mgmt Fund	259 Rental Property	260 MIDC Indigent Defense	261 Community Corrections	262-309 Anti- Drug (TNU) Coord	262-316 Anti- Drug (TNU) Oper	263 Police Contracts
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$3,853	\$0	\$0	\$0
2 101-102 Administration	1,316	0	0	689	0	0	1,378	0	0	14,306
3 101-210 Professional Services	616	348	63	375	106	245	1,614	90	60	11,274
4 101-253 Treasurer	2,084	1,269	240	1,343	463	1,000	5,922	393	268	16,576
5 101-258 Computer Operations	2,421	0	0	1,267	0	0	2,535	0	0	26,310
6 101-259 Accounting	3,384	1,430	280	2,116	736	1,470	7,390	713	473	15,488
7 101-264 Utilities	0	0	0	0	0	0	2,458	0	0	0
8 101-265 Building & Grounds	0	0	0	8	0	17	4,583	0	0	150
9 101-954 Insurance	518	18	0	318	4	137	935	16	7	60,095
Total Current Allocations	10,338	3,064	583	6,118	1,309	2,869	30,668	1,212	809	144,199
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	\$10,338	\$3,064	\$583	\$6,118	\$1,309	\$2,869	\$30,668	\$1,212	\$809	\$144,199

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Department	264-228 Victim's Rights	264-301 Sheriff	264-309 Region Anti- Drug Coord	264-310 Comm Policing - RAD	264-318 Liquor License Dist	264-331 Marine Safety	264-332 SERT	264-333 K-9 Unit	264-335 Dive Team	264-337 Mounted Division
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 101-102 Administration	0	0	0	0	0	96	0	0	0	0
3 101-210 Professional Services	4	15	14	0	17	112	25	19	18	14
4 101-253 Treasurer	14	77	73	0	85	400	127	91	87	73
5 101-258 Computer Operations	0	0	0	0	0	177	0	0	0	0
6 101-259 Accounting	18	145	142	0	152	530	248	163	160	142
7 101-264 Utilities	0	0	0	0	0	0	0	0	0	0
8 101-265 Building & Grounds	0	0	0	0	0	0	0	0	0	0
9 101-954 Insurance	0	0	0	0	0	1,218	1	0	0	0
Total Current Allocations	36	237	228	0	254	2,534	401	273	265	228
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	\$36	\$237	\$228	\$0	\$254	\$2,534	\$401	\$273	\$265	\$228

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Department	264-351 Jail/Feeding Prisoners	264-352 Training	266-302 Safe & Sober-Step Grant	266-304 D.A.R.E. Grant	266-305 Road Patrol Grant	266-307 Motorcycle Safety	266-309 Anti- Drug (RAD/TNU) Coord	266-313 Seatbelt Enforce Grant	266-351 Jail/Feeding	267-228 Victims Rights
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 101-102 Administration	0	0	0	0	689	0	0	0	689	0
3 101-210 Professional Services	14	29	19	15	636	33	19	0	787	14
4 101-253 Treasurer	73	135	97	77	911	147	89	0	1,536	73
5 101-258 Computer Operations	0	0	0	0	1,267	0	0	0	1,267	0
6 101-259 Accounting	142	255	189	145	1,580	265	155	0	2,525	142
7 101-264 Utilities	0	0	0	0	0	0	0	0	0	0
8 101-265 Building & Grounds	0	0	0	0	0	0	0	0	0	0
9 101-954 Insurance	0	4	0	0	3,118	4	0	0	2,478	0
Total Current Allocations	228	423	305	237	8,201	449	262	0	9,282	228
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	\$228	\$423	\$305	\$237	\$8,201	\$449	\$262	\$0	\$9,282	\$228

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Department	267-229 Prosecutor	267-264 Building Ops	267-301 Sheriff Admin	267-334 Sheriff Forfeit	269 Law Library	274 Community Development	276 Senior Millage	282 CARES Act	286 Local Reserve Fund	291 MCF Operations
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	24	14	52	14	47	21	156	755	58	257
4 101-253 Treasurer	109	73	236	73	226	95	564	872	224	911
5 101-258 Computer Operations	0	0	0	0	0	0	0	0	0	0
6 101-259 Accounting	171	142	406	142	432	167	588	1,306	267	848
7 101-264 Utilities	0	0	0	0	0	0	0	0	0	0
8 101-265 Building & Grounds	0	0	0	0	0	0	0	0	0	0
9 101-954 Insurance	0	0	4	0	5	1	4,017	878	0	0
Total Current Allocations	304	228	698	228	710	283	5,325	3,811	550	2,016
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	\$304	\$228	\$698	\$228	\$710	\$283	\$5,325	\$3,811	\$550	\$2,016

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Department	292 Child Care Probate	294 Veterans Trust	295 Soldiers Relief	296 Soil & Sed Special Projects	298-747 Community Collaborative	298-752 Senior Coalition	298-753 Suicide Prev Program	299 Lapeer Comm Collaborat	360 Drain Fund	361 - 389 Debt Service Funds
1 Building Depreciation	\$2,620	\$0	\$3,591	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 101-102 Administration	4,135	0	2,756	0	668	0	0	0	0	0
3 101-210 Professional Services	2,350	37	1,696	441	207	1	23	53	1	112
4 101-253 Treasurer	6,335	129	2,620	1,575	695	6	109	203	4	449
5 101-258 Computer Operations	7,604	0	5,069	0	1,229	0	0	0	0	0
6 101-259 Accounting	4,445	243	5,485	1,771	1,393	12	185	297	3	589
7 101-264 Utilities	1,672	0	1,732	0	0	0	0	0	0	0
8 101-265 Building & Grounds	3,277	0	7,343	0	0	0	0	0	0	0
9 101-954 Insurance	2,250	18	2,373	36	260	0	0	8	0	0
Total Current Allocations	34,687	427	32,666	3,823	4,453	19	318	560	8	1,150
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	\$34,687	\$427	\$32,666	\$3,823	\$4,453	\$19	\$318	\$560	\$8	\$1,150

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Department	382 911 Debt Fund	469 Cap Projects Fund	470 Old Courthouse Restoration	471 - 489 Drain Construct Funds	482 911 Construction	531 Delinquent Tax Fund	532 Foreclosure	571 Telecom Fund	601 Revolving Drain Fund	617 Treasurer Office Admin
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 101-102 Administration	0	0	0	0	0	0	689	0	0	0
3 101-210 Professional Services	697	2	39	48	111	1,483	2,063	14	24	14
4 101-253 Treasurer	443	6	124	228	58	5,109	(46,395)	48	125	73
5 101-258 Computer Operations	0	0	0	0	0	0	1,267	0	0	0
6 101-259 Accounting	380	12	143	399	110	4,301	6,300	40	240	142
7 101-264 Utilities	0	0	0	0	0	0	0	0	0	0
8 101-265 Building & Grounds	0	0	0	0	0	0	8	0	0	0
9 101-954 Insurance	904	1	11	637	157	0	349	0	0	0
Total Current Allocations	2,424	20	317	1,312	436	10,894	(35,718)	101	389	228
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	\$2,424	\$20	\$317	\$1,312	\$436	\$10,894	\$(35,718)	\$101	\$389	\$228

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Department	638 Drain Equipment	649 CMH Equipment	675 Equip Acquis & Replace	676 Unemploye nt Insurance	677 Worker's Comp Fund	678 Health Insurance	731 Retirement System	736 Health Care Services	760 District Court	801 Special Assess Drain
1 Building Depreciation	\$0	\$0	\$5,484	\$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	98	97	878	2,191	2,272	7,723	2,791	879	0	200
4 101-253 Treasurer	504	274	2,391	7,532	7,756	22,042	7,153	2,922	0	843
5 101-258 Computer Operations	0	0	0	0	0	0	0	0	0	0
6 101-259 Accounting	975	315	3,174	6,302	6,583	19,219	5,989	2,495	0	1,214
7 101-264 Utilities	0	0	2,383	0	0	0	0	0	0	0
8 101-265 Building & Grounds	0	0	9,455	0	0	0	0	0	0	0
9 101-954 Insurance	0	40	455	1	40	2,195	1,130	53	0	706
Total Current Allocations	1,578	727	24,218	16,026	16,651	51,180	17,062	6,349	0	2,964
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	\$1,578	\$727	\$24,218	\$16,026	\$16,651	\$51,180	\$17,062	\$6,349	\$0	\$2,964

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Department	FIA Space	All Other	2nd Allocation Orphans	Total
1 Building Depreciation	\$0	\$45,170	\$0	\$479,337
2 101-102 Administration	0	0	0	263,385
3 101-210 Professional Services	0	82	0	157,350
4 101-253 Treasurer	0	283	0	316,638
5 101-258 Computer Operations	0	0	0	341,180
6 101-259 Accounting	0	248	0	406,363
7 101-264 Utilities	0	20,259	0	335,991
8 101-265 Building & Grounds	76,275	31,676	0	767,004
9 101-954 Insurance	4,101	4,867	5	458,114
Total Current Allocations	80,376	102,586	5	3,525,362
Less: Prior Year Allocations	0	0	0	306,360
Carry-Forward	0	0	0	(15,977)
Proposed Costs	\$80,376	\$102,586	\$5	\$3,509,384

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Carry Forward Schedule

Department	Current Allocation	Prior Year Allocation	Carry- Forward	Adjustments	Proposed Cost
10 101-101 Board of Commissioners	58,247	0	0	0	58,247
11 101-131 Circuit Court	246,606	0	0	0	246,606
12 101-136 District Court	195,629	0	0	0	195,629
13 101-145 Jury Board	384	0	0	0	384
14 101-147 Indigent Counsel	5,306	0	0	0	5,306
15 101-148 Probate Court	2,180	0	0	0	2,180
16 101-151 Adult Probation	26,255	0	0	0	26,255
17 101-191 Elections	2,396	0	0	0	2,396
18 101-215 Clerk	110,629	0	0	0	110,629
19 101-225 Equalization	102,118	0	0	0	102,118
20 101-229 Prosecuting Attorney	110,990	118,181	(7,191)	0	103,799
21 101-229 PA DP	17,261	13,988	3,273	0	20,534
22 101-236 Register of Deeds	46,214	0	0	0	46,214
23 101-243 Geo Info Systems	0	0	0	0	0
24 101-275 Drain Commissioner	31,317	0	0	0	31,317
25 101-301 Sheriff Administration	284,018	0	0	0	284,018
26 101-315 Crime Justice Training	59	0	0	0	59
27 101-351 Jail	559,020	0	0	0	559,020
28 101-445 Drain-at-large	1,093	0	0	0	1,093
29 101-648 Medical Examiner	4,568	0	0	0	4,568
30 101-731 MSU Extension	28,186	0	0	0	28,186
31 101-801 Planning	228	0	0	0	228
32 101-803 Memberships & Dues	29	0	0	0	29
33 101-851 LDC Development	26	0	0	0	26
34 101-990-999-201 Co Bridge Fund	200	0	0	0	200
35 201 Road Commission	2,245	0	0	0	2,245
36 207 & 208 Parks & Rec	5,081	0	0	0	5,081
37 209 Polly Ann Trail	237	0	0	0	237
38 211 911 Fund	66,338	0	0	0	66,338
39 213 PA Special Rev	0	0	0	0	0
40 215 Friend of the Court	140,587	155,643	(15,056)	0	125,530
41 215-DP FOC	21,545	18,548	2,997	0	24,541
42 216-134 Marriage Counseling	2,147	0	0	0	2,147
43 221 Health Department	325,455	0	0	0	325,455
44 222 Mental Health	371,992	0	0	0	371,992
45 223 Personal Care-Aide	93,050	0	0	0	93,050
46 224 Animal Control	36,922	0	0	0	36,922
47 227 Environmental Recycling	0	0	0	0	0
48 231 Specialty (MH) Court	6,712	0	0	0	6,712
49 242 Remonumentation Grant	2,458	0	0	0	2,458

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Carry Forward Schedule

Department	Current Allocation	Prior Year Allocation	Carry- Forward	Adjustments	Proposed Cost
50 255 Concealed Pistol Licensing	10,338	0	0	0	10,338
51 256 Reg of Deeds Automation	3,064	0	0	0	3,064
52 257 Budget Stabilization	583	0	0	0	583
53 258 Emerg. Mgmt Fund	6,118	0	0	0	6,118
54 259 Rental Property	1,309	0	0	0	1,309
55 260 MIDC Indigent Defense	2,869	0	0	0	2,869
56 261 Community Corrections	30,668	0	0	0	30,668
57 262-309 Anti-Drug (TNU) Coord	1,212	0	0	0	1,212
58 262-316 Anti-Drug (TNU) Oper	809	0	0	0	809
59 263 Police Contracts	144,199	0	0	0	144,199
60 264-228 Victim's Rights	36	0	0	0	36
61 264-301 Sheriff	237	0	0	0	237
62 264-309 Region Anti-Drug Coord	228	0	0	0	228
63 264-310 Comm Policing - RAD	0	0	0	0	0
64 264-318 Liquor License Dist	254	0	0	0	254
65 264-331 Marine Safety	2,534	0	0	0	2,534
66 264-332 SERT	401	0	0	0	401
67 264-333 K-9 Unit	273	0	0	0	273
68 264-335 Dive Team	265	0	0	0	265
69 264-337 Mounted Division	228	0	0	0	228
70 264-351 Jail/Feeding Prisoners	228	0	0	0	228
71 264-352 Training	423	0	0	0	423
72 266-302 Safe & Sober-Step Grant	305	0	0	0	305
73 266-304 D.A.R.E. Grant	237	0	0	0	237
74 266-305 Road Patrol Grant	8,201	0	0	0	8,201
75 266-307 Motorcycle Safety	449	0	0	0	449
76 266-309 Anti-Drug (RAD/TNU) Coord	262	0	0	0	262
77 266-313 Seatbelt Enforce Grant	0	0	0	0	0
78 266-351 Jail/Feeding	9,282	0	0	0	9,282
79 267-228 Victims Rights	228	0	0	0	228
80 267-229 Prosecutor	304	0	0	0	304
81 267-264 Building Ops	228	0	0	0	228
82 267-301 Sheriff Admin	698	0	0	0	698
83 267-334 Sheriff Forfeit	228	0	0	0	228
84 269 Law Library	710	0	0	0	710
85 274 Community Development	283	0	0	0	283
86 276 Senior Millage	5,325	0	0	0	5,325
87 282 CARES Act	3,811	0	0	0	3,811
88 286 Local Reserve Fund	550	0	0	0	550
89 291 MCF Operations	2,016	0	0	0	2,016

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Carry Forward Schedule

Department	Current Allocation	Prior Year Allocation	Carry- Forward	Adjustments	Proposed Cost
90 292 Child Care Probate	34,687	0	0	0	34,687
91 294 Veterans Trust	427	0	0	0	427
92 295 Soldiers Relief	32,666	0	0	0	32,666
93 296 Soil & Sed Special Projects	3,823	0	0	0	3,823
94 298-747 Community Collaborative	4,453	0	0	0	4,453
95 298-752 Senior Coalition	19	0	0	0	19
96 298-753 Suicide Prev Program	318	0	0	0	318
97 299 Lapeer Comm Collaborat	560	0	0	0	560
98 360 Drain Fund	8	0	0	0	8
99 361 - 389 Debt Service Funds	1,150	0	0	0	1,150
100 382 911 Debt Fund	2,424	0	0	0	2,424
101 469 Cap Projects Fund	20	0	0	0	20
102 470 Old Courthouse Restoration	317	0	0	0	317
103 471 - 489 Drain Construct Funds	1,312	0	0	0	1,312
104 482 911 Construction	436	0	0	0	436
105 531 Delinquent Tax Fund	10,894	0	0	0	10,894
106 532 Foreclosure	(35,718)	0	0	0	(35,718)
107 571 Telecom Fund	101	0	0	0	101
108 601 Revolving Drain Fund	389	0	0	0	389
109 617 Treasurer Office Admin	228	0	0	0	228
110 638 Drain Equipment	1,578	0	0	0	1,578
111 649 CMH Equipment	727	0	0	0	727
112 675 Equip Acquis & Replace	24,218	0	0	0	24,218
113 676 Unemployment Insurance	16,026	0	0	0	16,026
114 677 Worker's Comp Fund	16,651	0	0	0	16,651
115 678 Health Insurance	51,180	0	0	0	51,180
116 731 Retirement System	17,062	0	0	0	17,062
117 736 Health Care Services	6,349	0	0	0	6,349
118 760 District Court	0	0	0	0	0
119 801 Special Assess Drain	2,964	0	0	0	2,964
120 FIA Space	80,376	0	0	0	80,376
121 All Other	102,586	0	0	0	102,586
Total	3,525,356	306,360	(15,977)	0	3,509,379

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Building Deprecation
Nature and Extent of Service

Lapeer County government operates multiple facilities, some of which are occupied by multiple departments. Federal guidelines in 2 CFR Part 200 allow for the recovery of depreciation expenses identified by local government.

The depreciation expenses identified below are included in this schedule for allocation:

Building	Current Year Depreciation
County Complex	\$ 294,690
Annex Building	17,768
Jail	145,450
Health Department Building	8,376
Garage	5,470
Storage Building (Old ROD)	828
Animal Shelter	4,538
Historic Courthouse	31,544
TOTAL	\$ 507,664

For 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.

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Building Deprecation
Nature and Extent of Service
Continued

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	507,664	0	293,690	17,768	145,450	8,376	5,470	828	4,538
Subtotal - Services & Supplies		507,664	0	293,690	17,768	145,450	8,376	5,470	828	4,538
Department Cost Total		507,664	0	293,690	17,768	145,450	8,376	5,470	828	4,538
Adjustments to Cost										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
Total Costs After Adjustments		507,664	0	293,690	17,768	145,450	8,376	5,470	828	4,538
General Admin Distribution			0	0	0	0	0	0	0	0
Grand Total		\$507,664		\$293,690	\$17,768	\$145,450	\$8,376	\$5,470	\$828	\$4,538

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A. Department Costs

Dept:1 Building Depreciation

Description		Amount	Historic Courthouse
<hr/>			
Personnel Costs			
Wages	S	0	0
<i>Salary % Split</i>			<i>.00%</i>
Fringes	S	0	0
Subtotal - Personnel Costs		0	0
Services & Supplies Cost			
Depreciation	P	507,664	31,544
Subtotal - Services & Supplies		507,664	31,544
Department Cost Total		507,664	31,544
Adjustments to Cost			
Subtotal - Adjustments		0	0
Total Costs After Adjustments		507,664	31,544
General Admin Distribution			0
Grand Total		<u>\$507,664</u>	<u>\$31,544</u>

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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	\$1,270	\$735	\$44	\$364	\$21	\$14	\$2	\$11	\$79
Subtotal - 101-210 Professional Service	0	1,270	735	44	364	21	14	2	11	79
Total Incoming	0	1,270	735	44	364	21	14	2	11	79
C. Total Allocated		\$508,934	\$294,425	\$17,813	\$145,814	\$8,397	\$5,484	\$830	\$4,549	\$31,623
			57.85%	3.50%	28.65%	1.65%	1.08%	0.16%	0.89%	6.21%

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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%	\$5,658	\$0	\$5,658	\$14	\$5,672
4 101-253 Treasurer	2,173	3.79%	11,136	0	11,136	28	11,164
5 101-258 Computer Operations	426	0.74%	2,183	0	2,183	5	2,189
6 101-259 Accounting	1,161	2.03%	5,950	0	5,950	15	5,965
8 101-265 Building & Grounds	700	1.22%	3,587	0	3,587	9	3,596
10 101-101 Board of Commissioners	2,317	4.04%	11,874	0	11,874	30	11,903
11 101-131 Circuit Court	13,240	23.10%	67,850	0	67,850	170	68,019
12 101-136 District Court	8,395	14.65%	43,021	0	43,021	108	43,129
16 101-151 Adult Probation	1,689	2.95%	8,655	0	8,655	22	8,677
18 101-215 Clerk	4,092	7.14%	20,970	0	20,970	52	21,022
19 101-225 Equalization	1,345	2.35%	6,893	0	6,893	17	6,910
20 101-229 Prosecuting Attorney	4,435	7.74%	22,728	0	22,728	57	22,784
24 101-275 Drain Commissioner	1,262	2.20%	6,467	0	6,467	16	6,483
27 101-351 Jail	5,284	9.22%	27,078	0	27,078	68	27,146
40 215 Friend of the Court	6,145	10.72%	31,491	0	31,491	79	31,569
56 261 Community Corrections	750	1.31%	3,843	0	3,843	10	3,853
90 292 Child Care Probate	510	0.89%	2,614	0	2,614	7	2,620
121 All Other	2,282	3.98%	11,694	0	11,694	29	11,724
Subtotal	57,310	100.00%	293,690	0	293,690	735	294,425
Direct Bills					0		0
Total					\$293,690		\$294,425

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
22 101-236 Register of Deeds	2,532	43.30%	\$7,693	\$0	\$7,693	\$19	\$7,712
45 223 Personal Care-Aide	1,560	26.68%	4,740	0	4,740	12	4,752
92 295 Soldiers Relief	1,179	20.16%	3,582	0	3,582	9	3,591
121 All Other	577	9.87%	1,753	0	1,753	4	1,758
Subtotal	5,848	100.00%	17,768	0	17,768	44	17,813
Direct Bills					0		0
Total					\$17,768		\$17,813

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
25 101-301 Sheriff Administration	7,000	17.54%	\$25,518	\$0	\$25,518	\$64	\$25,581
27 101-351 Jail	32,900	82.46%	119,933	0	119,933	300	120,233
Subtotal	39,900	100.00%	145,450	0	145,450	364	145,814
Direct Bills					0		0
Total					\$145,450		\$145,814

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
8 101-265 Building & Grounds	2,916	12.06%	\$1,010	\$0	\$1,010	\$3	\$1,013
30 101-731 MSU Extension	3,404	14.08%	1,179	0	1,179	3	1,182
43 221 Health Department	17,668	73.07%	6,120	0	6,120	15	6,136
121 All Other	192	0.79%	67	0	67	0	67
Subtotal	24,180	100.00%	8,376	0	8,376	21	8,397
Direct Bills					0		0
Total					\$8,376		\$8,397

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
112 675 Equip Acquis & Replace	3,456	100.00%	\$5,470	\$0	\$5,470	\$14	\$5,484
Subtotal	3,456	100.00%	5,470	0	5,470	14	5,484
Direct Bills					0		0
Total					\$5,470		\$5,484

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
10 101-101 Board of Commissioners	224	11.58%	\$96	\$0	\$96	\$0	\$96
11 101-131 Circuit Court	243	12.56%	104	0	104	0	104
12 101-136 District Court	952	49.20%	407	0	407	1	408
20 101-229 Prosecuting Attorney	516	26.67%	221	0	221	1	221
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
46 224 Animal Control	1,715	100.00%	\$4,538	\$0	\$4,538	\$11	\$4,549
Subtotal	1,715	100.00%	4,538	0	4,538	11	4,549
Direct Bills					0		0
Total					\$4,538		\$4,549

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
121 All Other	6,990	100.00%	\$31,544	\$0	\$31,544	\$79	\$31,623
Subtotal	6,990	100.00%	31,544	0	31,544	79	31,623
Direct Bills					0		0
Total					\$31,544		\$31,623

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	\$5,672	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,672
4 101-253 Treasurer	11,164	0	0	0	0	0	0	0	11,164
5 101-258 Computer Operations	2,189	0	0	0	0	0	0	0	2,189
6 101-259 Accounting	5,965	0	0	0	0	0	0	0	5,965
8 101-265 Building & Grounds	3,596	0	0	1,013	0	0	0	0	4,609
10 101-101 Board of Commissioners	11,903	0	0	0	0	96	0	0	11,999
11 101-131 Circuit Court	68,019	0	0	0	0	104	0	0	68,123
12 101-136 District Court	43,129	0	0	0	0	408	0	0	43,537
16 101-151 Adult Probation	8,677	0	0	0	0	0	0	0	8,677
18 101-215 Clerk	21,022	0	0	0	0	0	0	0	21,022
19 101-225 Equalization	6,910	0	0	0	0	0	0	0	6,910
20 101-229 Prosecuting Attorney	22,784	0	0	0	0	221	0	0	23,006
22 101-236 Register of Deeds	0	7,712	0	0	0	0	0	0	7,712
24 101-275 Drain Commissioner	6,483	0	0	0	0	0	0	0	6,483
25 101-301 Sheriff Administration	0	0	25,581	0	0	0	0	0	25,581
27 101-351 Jail	27,146	0	120,233	0	0	0	0	0	147,379
30 101-731 MSU Extension	0	0	0	1,182	0	0	0	0	1,182
40 215 Friend of the Court	31,569	0	0	0	0	0	0	0	31,569
43 221 Health Department	0	0	0	6,136	0	0	0	0	6,136
45 223 Personal Care-Aide	0	4,752	0	0	0	0	0	0	4,752
46 224 Animal Control	0	0	0	0	0	0	4,549	0	4,549
56 261 Community Corrections	3,853	0	0	0	0	0	0	0	3,853
90 292 Child Care Probate	2,620	0	0	0	0	0	0	0	2,620
92 295 Soldiers Relief	0	3,591	0	0	0	0	0	0	3,591
112 675 Equip Acquis & Replace	0	0	0	0	5,484	0	0	0	5,484
121 All Other	11,724	1,758	0	67	0	0	0	31,623	45,170
Total	\$294,425	\$17,813	\$145,814	\$8,397	\$5,484	\$830	\$4,549	\$31,623	\$508,934

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 a liaison between County Departments and the Board of Commissioners. The Administrator/Controller's office has the task of developing systems and programs that 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
<hr/>				
Personnel Costs				
Salaries	S1	188,765	0	188,765
Salary % Split			.00%	100.00%
Fringes	S	75,887	0	75,887
Subtotal - Personnel Costs		264,652	0	264,652
<hr/>				
Services & Supplies Cost				
729-000 Printing and Binding	S	2,521	0	2,521
730-000 Office Supplies	S	1,024	0	1,024
730-001 Copy Costs & Supplies	S	655	0	655
900-000 Advertisements	S	1,318	0	1,318
613-040 FOIA Revenue	S	(1,068)	0	(1,068)
Subtotal - Services & Supplies		4,449	0	4,449
<hr/>				
Department Cost Total		269,101	0	269,101
<hr/>				
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
<hr/>				
Total Costs After Adjustments		269,101	0	269,101
<hr/>				
General Admin Distribution			0	0
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Grand Total		\$269,101		\$269,101
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B. Incoming Costs - (Default Spread Expense%)

Dept:2 101-102 Administration

Department	First Incoming	Second Incoming	Administratio n
1 County Complex	\$5,658	\$14	\$5,672
Subtotal - Building Depreciation	5,658	14	5,672
2 Administration	0	2,734	2,734
Subtotal - 101-102 Administration	0	2,734	2,734
3 Accounting Serv	0	742	742
3 Corporation Council	0	75	75
3 Cost Allocation	0	159	159
3 HR Physicals	0	27	27
Subtotal - 101-210 Professional Service	0	1,004	1,004
4 Cash Accounting	0	2,489	2,489
4 Accounts Payable	0	67	67
4 Phones	0	473	473
Subtotal - 101-253 Treasurer	0	3,029	3,029
5 Network Support	0	4,977	4,977
Subtotal - 101-258 Computer Operator	0	4,977	4,977
6 General Accounting	0	2,153	2,153
6 Accounts Payable	0	290	290
6 Payroll	0	741	741
6 Termination Payoff	0	(24,109)	(24,109)
Subtotal - 101-259 Accounting	0	(20,925)	(20,925)
7 County Complex	0	3,610	3,610
Subtotal - 101-264 Utilities	0	3,610	3,610
8 County Complex	0	5,739	5,739
8 Phone/Network	0	40	40
8 Shredding Services	0	451	451
Subtotal - 101-265 Building & Grounds	0	6,230	6,230
9 General Liability	0	121	121

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B. Incoming Costs - (Default Spread Expense%)

Dept:2 101-102 Administration

Department	First Incoming	Second Incoming	Administratio n
9 Public Officials Liability	\$0	\$1,030	\$1,030
9 County Complex Property	0	438	438
Subtotal - 101-954 Insurance	0	1,589	1,589
Total Incoming	5,658	2,262	7,919
C. Total Allocated		<u>\$277,020</u>	<u>\$277,020</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	4.00	0.99%	\$2,734	\$0	\$2,734	\$0	\$2,734
4 101-253 Treasurer	4.08	1.01%	2,788	0	2,788	23	2,811
6 101-259 Accounting	5.00	1.24%	3,417	0	3,417	28	3,445
8 101-265 Building & Grounds	6.74	1.68%	4,606	0	4,606	38	4,644
10 101-101 Board of Commissioners	7.00	1.74%	4,784	0	4,784	40	4,824
11 101-131 Circuit Court	17.55	4.37%	11,994	0	11,994	100	12,094
12 101-136 District Court	21.09	5.25%	14,413	0	14,413	120	14,533
18 101-215 Clerk	8.21	2.04%	5,611	0	5,611	47	5,657
19 101-225 Equalization	1.00	0.25%	683	0	683	6	689
20 101-229 Prosecuting Attorney	13.62	3.39%	9,308	0	9,308	77	9,385
22 101-236 Register of Deeds	4.00	0.99%	2,734	0	2,734	23	2,756
24 101-275 Drain Commissioner	3.00	0.75%	2,050	0	2,050	17	2,067
25 101-301 Sheriff Administration	29.82	7.42%	20,379	0	20,379	169	20,549
27 101-351 Jail	30.17	7.50%	20,618	0	20,618	171	20,790
29 101-648 Medical Examiner	0.44	0.11%	301	0	301	2	303
30 101-731 MSU Extension	1.28	0.32%	875	0	875	7	882
38 211 911 Fund	18.00	4.48%	12,301	0	12,301	102	12,404
40 215 Friend of the Court	17.00	4.23%	11,618	0	11,618	97	11,715
43 221 Health Department	47.55	11.83%	32,496	0	32,496	270	32,766
44 222 Mental Health	98.01	24.38%	66,981	0	66,981	557	67,538
45 223 Personal Care-Aide	19.44	4.84%	13,285	0	13,285	110	13,396
46 224 Animal Control	4.16	1.03%	2,843	0	2,843	24	2,867
48 231 Specialty (MH) Court	0.84	0.21%	574	0	574	5	579
49 242 Remonumentation Grant	0.26	0.06%	178	0	178	1	179
50 255 Concealed Pistol Licensing	1.91	0.48%	1,305	0	1,305	11	1,316
53 258 Emerg. Mgmt Fund	1.00	0.25%	683	0	683	6	689
56 261 Community Corrections	2.00	0.50%	1,367	0	1,367	11	1,378
59 263 Police Contracts	20.76	5.16%	14,188	0	14,188	118	14,306
65 264-331 Marine Safety	0.14	0.03%	96	0	96	1	96
74 266-305 Road Patrol Grant	1.00	0.25%	683	0	683	6	689
78 266-351 Jail/Feeding	1.00	0.25%	683	0	683	6	689
90 292 Child Care Probate	6.00	1.49%	4,100	0	4,100	34	4,135
92 295 Soldiers Relief	4.00	0.99%	2,734	0	2,734	23	2,756
94 298-747 Community Collaborative	0.97	0.24%	663	0	663	6	668
106 532 Foreclosure	1.00	0.25%	683	0	683	6	689

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Administration Allocations

Dept:2 101-102 Administration

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<hr/>							
Subtotal	402.04	100.00%	274,758	0	274,758	2,262	277,020
Direct Bills					0		0
Total					\$274,758		\$277,020
					<hr/>		

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	\$2,734	\$2,734
4 101-253 Treasurer	2,811	2,811
6 101-259 Accounting	3,445	3,445
8 101-265 Building & Grounds	4,644	4,644
10 101-101 Board of Commissioners	4,824	4,824
11 101-131 Circuit Court	12,094	12,094
12 101-136 District Court	14,533	14,533
18 101-215 Clerk	5,657	5,657
19 101-225 Equalization	689	689
20 101-229 Prosecuting Attorney	9,385	9,385
22 101-236 Register of Deeds	2,756	2,756
24 101-275 Drain Commissioner	2,067	2,067
25 101-301 Sheriff Administration	20,549	20,549
27 101-351 Jail	20,790	20,790
29 101-648 Medical Examiner	303	303
30 101-731 MSU Extension	882	882
38 211 911 Fund	12,404	12,404
40 215 Friend of the Court	11,715	11,715
43 221 Health Department	32,766	32,766
44 222 Mental Health	67,538	67,538
45 223 Personal Care-Aide	13,396	13,396
46 224 Animal Control	2,867	2,867
48 231 Specialty (MH) Court	579	579
49 242 Remonumentation Grant	179	179
50 255 Concealed Pistol Licensing	1,316	1,316
53 258 Emerg. Mgmt Fund	689	689
56 261 Community Corrections	1,378	1,378
59 263 Police Contracts	14,306	14,306
65 264-331 Marine Safety	96	96
74 266-305 Road Patrol Grant	689	689
78 266-351 Jail/Feeding	689	689
90 292 Child Care Probate	4,135	4,135
92 295 Soldiers Relief	2,756	2,756
94 298-747 Community Collaborative	668	668
106 532 Foreclosure	689	689
Total	\$277,020	\$277,020

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.
- **Cost Plan Preparation** – The County engages an outside consultant to prepare the County's annual cost allocation plan. The plan is used to identify and recover overhead 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.

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

- **HR Physicals** – The County requires physicals for 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 full-time equivalents (FTEs).
- **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	General Government
<hr/>									
Personnel Costs									
Salaries	S	0	0	0	0	0	0	0	0
<i>Salary % Split</i>			.00%	.00%	.00%	.00%	.00%	.00%	.00%
Benefits	S	0	0	0	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0	0	0	0
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Services & Supplies Cost									
801-010 Financial	P	69,468	0	69,468	0	0	0	0	0
801-020 Legal	P	87,812	0	0	17,294	70,518	0	0	0
801-030 Consultant -Other	P	8,500	0	0	0	0	0	0	8,500
802-000 Health Services	P	2,764	0	0	0	0	0	2,764	0
813-000 Cost Plan	P	10,000	0	0	0	0	10,000	0	0
Subtotal - Services & Supplies		178,544	0	69,468	17,294	70,518	10,000	2,764	8,500
Department Cost Total		178,544	0	69,468	17,294	70,518	10,000	2,764	8,500
<hr/>									
Adjustments to Cost									
Subtotal - Adjustments		0	0	0	0	0	0	0	0
Total Costs After Adjustments		178,544	0	69,468	17,294	70,518	10,000	2,764	8,500
<hr/>									
General Admin Distribution			0	0	0	0	0	0	0
Grand Total		\$178,544		\$69,468	\$17,294	\$70,518	\$10,000	\$2,764	\$8,500
<hr/>									
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	General Government
3 Accounting Serv	\$0	\$1,200	\$687	\$23	\$379	\$106	\$5	\$0
3 Corporation Council	0	50	29	1	16	4	0	0
3 Cost Allocation	0	1,111	636	22	351	98	4	0
Subtotal - 101-210 Professional Service	0	2,361	1,352	46	747	208	9	0
4 Cash Accounting	0	4,027	2,305	78	1,273	355	15	0
4 Accounts Payable	0	65	37	1	21	6	0	0
Subtotal - 101-253 Treasurer	0	4,092	2,343	79	1,294	361	15	0
6 General Accounting	0	3,482	1,994	67	1,101	307	13	0
6 Accounts Payable	0	282	162	5	89	25	1	0
Subtotal - 101-259 Accounting	0	3,764	2,155	73	1,190	332	14	0
9 General Liability	0	80	46	2	25	7	0	0
Subtotal - 101-954 Insurance	0	80	46	2	25	7	0	0
Total Incoming	0	10,298	5,896	199	3,255	908	39	0
C. Total Allocated		\$188,842	\$75,364	\$17,493	\$73,773	\$10,908	\$2,803	\$8,500
			39.91%	9.26%	39.07%	5.78%	1.48%	4.50%

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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	693	1.07%	\$742	\$0	\$742	\$0	\$742
3 101-210 Professional Services	1,121	1.73%	1,200	0	1,200	0	1,200
4 101-253 Treasurer	2,202	3.39%	2,358	0	2,358	206	2,564
5 101-258 Computer Operations	472	0.73%	505	0	505	44	550
6 101-259 Accounting	1,411	2.18%	1,511	0	1,511	132	1,643
7 101-264 Utilities	514	0.79%	550	0	550	48	599
8 101-265 Building & Grounds	1,148	1.77%	1,229	0	1,229	107	1,337
9 101-954 Insurance	911	1.40%	976	0	976	85	1,061
10 101-101 Board of Commissioners	196	0.30%	210	0	210	18	228
11 101-131 Circuit Court	1,258	1.94%	1,347	0	1,347	118	1,465
12 101-136 District Court	611	0.94%	654	0	654	57	711
13 101-145 Jury Board	20	0.03%	21	0	21	2	23
14 101-147 Indigent Counsel	528	0.81%	565	0	565	49	615
15 101-148 Probate Court	4	0.01%	4	0	4	0	5
16 101-151 Adult Probation	36	0.06%	39	0	39	3	42
17 101-191 Elections	171	0.26%	183	0	183	16	199
18 101-215 Clerk	4,684	7.22%	5,016	0	5,016	438	5,454
19 101-225 Equalization	230	0.35%	246	0	246	22	268
20 101-229 Prosecuting Attorney	1,570	2.42%	1,681	0	1,681	147	1,828
22 101-236 Register of Deeds	1,522	2.35%	1,630	0	1,630	142	1,772
24 101-275 Drain Commissioner	291	0.45%	312	0	312	27	339
25 101-301 Sheriff Administration	1,059	1.63%	1,134	0	1,134	99	1,233
26 101-315 Crime Justice Training	4	0.01%	4	0	4	0	5
27 101-351 Jail	513	0.79%	549	0	549	48	597
28 101-445 Drain-at-large	3	0.00%	3	0	3	0	3
29 101-648 Medical Examiner	286	0.44%	306	0	306	27	333
30 101-731 MSU Extension	215	0.33%	230	0	230	20	250
31 101-801 Planning	12	0.02%	13	0	13	1	14
32 101-803 Memberships & Dues	1	0.00%	1	0	1	0	1
33 101-851 LDC Development	1	0.00%	1	0	1	0	1
34 101-990-999-201 Co Bridge Fund	1	0.00%	1	0	1	0	1
35 201 Road Commission	218	0.34%	233	0	233	20	254
36 207 & 208 Parks & Rec	189	0.29%	202	0	202	18	220
37 209 Polly Ann Trail	13	0.02%	14	0	14	1	15
38 211 911 Fund	743	1.15%	796	0	796	69	865
40 215 Friend of the Court	1,249	1.93%	1,338	0	1,338	117	1,454
42 216-134 Marriage Counseling	239	0.37%	256	0	256	22	278
43 221 Health Department	3,203	4.94%	3,430	0	3,430	299	3,730
44 222 Mental Health	8,392	12.94%	8,987	0	8,987	785	9,772
45 223 Personal Care-Aide	1,108	1.71%	1,187	0	1,187	104	1,290
46 224 Animal Control	1,244	1.92%	1,332	0	1,332	116	1,449
48 231 Specialty (MH) Court	373	0.58%	399	0	399	35	434

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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
49 242 Remonumentation Grant	162	0.25%	\$173	\$0	\$173	\$15	\$189
50 255 Concealed Pistol Licensing	504	0.78%	540	0	540	47	587
51 256 Reg of Deeds Automation	289	0.45%	309	0	309	27	337
52 257 Budget Stabilization	54	0.08%	58	0	58	5	63
53 258 Emerg. Mgmt Fund	284	0.44%	304	0	304	27	331
54 259 Rental Property	89	0.14%	95	0	95	8	104
55 260 MIDC Indigent Defense	136	0.21%	146	0	146	13	158
56 261 Community Corrections	1,309	2.02%	1,402	0	1,402	122	1,524
57 262-309 Anti-Drug (TNU) Coord	69	0.11%	74	0	74	6	80
58 262-316 Anti-Drug (TNU) Oper	48	0.07%	51	0	51	4	56
59 263 Police Contracts	3,477	5.36%	3,724	0	3,724	325	4,049
60 264-228 Victim's Rights	3	0.00%	3	0	3	0	3
61 264-301 Sheriff	13	0.02%	14	0	14	1	15
62 264-309 Region Anti-Drug Coord	12	0.02%	13	0	13	1	14
64 264-318 Liquor License Dist	15	0.02%	16	0	16	1	17
65 264-331 Marine Safety	93	0.14%	100	0	100	9	108
66 264-332 SERT	21	0.03%	22	0	22	2	24
67 264-333 K-9 Unit	16	0.02%	17	0	17	1	19
68 264-335 Dive Team	15	0.02%	16	0	16	1	17
69 264-337 Mounted Division	12	0.02%	13	0	13	1	14
70 264-351 Jail/Feeding Prisoners	12	0.02%	13	0	13	1	14
71 264-352 Training	23	0.04%	25	0	25	2	27
72 266-302 Safe & Sober-Step Grant	16	0.02%	17	0	17	1	19
73 266-304 D.A.R.E. Grant	13	0.02%	14	0	14	1	15
74 266-305 Road Patrol Grant	222	0.34%	238	0	238	21	259
75 266-307 Motorcycle Safety	26	0.04%	28	0	28	2	30
76 266-309 Anti-Drug (RAD/TNU) Coord	16	0.02%	17	0	17	1	19
78 266-351 Jail/Feeding	346	0.53%	371	0	371	32	403
79 267-228 Victims Rights	12	0.02%	13	0	13	1	14
80 267-229 Prosecutor	21	0.03%	22	0	22	2	24
81 267-264 Building Ops	12	0.02%	13	0	13	1	14
82 267-301 Sheriff Admin	43	0.07%	46	0	46	4	50
83 267-334 Sheriff Forfeit	12	0.02%	13	0	13	1	14
84 269 Law Library	38	0.06%	41	0	41	4	44
85 274 Community Development	17	0.03%	18	0	18	2	20
86 276 Senior Millage	132	0.20%	141	0	141	12	154
87 282 CARES Act	174	0.27%	186	0	186	16	203
88 286 Local Reserve Fund	50	0.08%	54	0	54	5	58
89 291 MCF Operations	221	0.34%	237	0	237	21	257
90 292 Child Care Probate	1,415	2.18%	1,515	0	1,515	132	1,648
91 294 Veterans Trust	22	0.03%	24	0	24	2	26
92 295 Soldiers Relief	467	0.72%	500	0	500	44	544

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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
93 296 Soil & Sed Special Projects	359	0.55%	\$384	\$0	\$384	\$34	\$418
94 298-747 Community Collaborative	167	0.26%	179	0	179	16	194
95 298-752 Senior Coalition	1	0.00%	1	0	1	0	1
96 298-753 Suicide Prev Program	20	0.03%	21	0	21	2	23
97 299 Lapeer Comm Collaborat	41	0.06%	44	0	44	4	48
98 360 Drain Fund	1	0.00%	1	0	1	0	1
99 361 - 389 Debt Service Funds	96	0.15%	103	0	103	9	112
100 382 911 Debt Fund	110	0.17%	118	0	118	10	128
101 469 Cap Projects Fund	1	0.00%	1	0	1	0	1
102 470 Old Courthouse Restoration	28	0.04%	30	0	30	3	33
103 471 - 489 Drain Construct Funds	41	0.06%	44	0	44	4	48
104 482 911 Construction	10	0.02%	11	0	11	1	12
105 531 Delinquent Tax Fund	1,274	1.96%	1,364	0	1,364	119	1,483
106 532 Foreclosure	1,419	2.19%	1,520	0	1,520	133	1,652
107 571 Telecom Fund	12	0.02%	13	0	13	1	14
108 601 Revolving Drain Fund	21	0.03%	22	0	22	2	24
109 617 Treasurer Office Admin	12	0.02%	13	0	13	1	14
110 638 Drain Equipment	84	0.13%	90	0	90	8	98
111 649 CMH Equipment	62	0.10%	66	0	66	6	72
112 675 Equip Acquis & Replace	508	0.78%	544	0	544	48	592
113 676 Unemployment Insurance	1,881	2.90%	2,014	0	2,014	176	2,190
114 677 Worker's Comp Fund	1,930	2.98%	2,067	0	2,067	180	2,247
115 678 Health Insurance	5,446	8.40%	5,832	0	5,832	509	6,341
116 731 Retirement System	1,786	2.75%	1,913	0	1,913	167	2,080
117 736 Health Care Services	726	1.12%	777	0	777	68	845
119 801 Special Assess Drain	172	0.27%	184	0	184	16	200
121 All Other	70	0.11%	75	0	75	7	82
Subtotal	64,868	100.00%	69,468	0	69,468	5,896	75,364
Direct Bills					0		0
Total					\$69,468		\$75,364

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	270,169	0.44%	\$75	\$0	\$75	\$0	\$75
3 101-210 Professional Services	178,544	0.29%	50	0	50	0	50
4 101-253 Treasurer	372,702	0.60%	104	0	104	1	105
5 101-258 Computer Operations	357,133	0.58%	100	0	100	1	101
6 101-259 Accounting	364,761	0.59%	102	0	102	1	103
7 101-264 Utilities	350,273	0.57%	98	0	98	1	99
8 101-265 Building & Grounds	741,791	1.20%	207	0	207	2	210
9 101-954 Insurance	466,242	0.75%	130	0	130	2	132
10 101-101 Board of Commissioners	283,004	0.46%	79	0	79	1	80
11 101-131 Circuit Court	1,268,487	2.05%	354	0	354	4	358
12 101-136 District Court	1,489,966	2.41%	416	0	416	5	421
13 101-145 Jury Board	4,630	0.01%	1	0	1	0	1
14 101-147 Indigent Counsel	83,210	0.13%	23	0	23	0	24
16 101-151 Adult Probation	3,381	0.01%	1	0	1	0	1
17 101-191 Elections	257,988	0.42%	72	0	72	1	73
18 101-215 Clerk	543,634	0.88%	152	0	152	2	154
19 101-225 Equalization	184,387	0.30%	51	0	51	1	52
20 101-229 Prosecuting Attorney	1,273,192	2.06%	356	0	356	4	360
22 101-236 Register of Deeds	280,889	0.45%	78	0	78	1	79
24 101-275 Drain Commissioner	210,164	0.34%	59	0	59	1	59
25 101-301 Sheriff Administration	2,006,854	3.24%	560	0	560	7	567
26 101-315 Crime Justice Training	6,135	0.01%	2	0	2	0	2
27 101-351 Jail	2,380,448	3.84%	665	0	665	8	673
28 101-445 Drain-at-large	1,416,382	2.29%	396	0	396	5	400
29 101-648 Medical Examiner	114,368	0.18%	32	0	32	0	32
30 101-731 MSU Extension	135,320	0.22%	38	0	38	0	38
32 101-803 Memberships & Dues	14,269	0.02%	4	0	4	0	4
33 101-851 LDC Development	10,000	0.02%	3	0	3	0	3
34 101-990-999-201 Co Bridge Fund	262,126	0.42%	73	0	73	1	74
35 201 Road Commission	1,975	0.00%	1	0	1	0	1
36 207 & 208 Parks & Rec	48,333	0.08%	13	0	13	0	14
37 209 Polly Ann Trail	540	0.00%	0	0	0	0	0
38 211 911 Fund	1,591,788	2.57%	445	0	445	5	450
40 215 Friend of the Court	1,337,565	2.16%	374	0	374	4	378
43 221 Health Department	2,971,829	4.80%	830	0	830	10	840
44 222 Mental Health	21,350,029	34.48%	5,963	0	5,963	69	6,032
45 223 Personal Care-Aide	1,161,541	1.88%	324	0	324	4	328
46 224 Animal Control	278,152	0.45%	78	0	78	1	79
48 231 Specialty (MH) Court	70,181	0.11%	20	0	20	0	20
49 242 Remonumentation Grant	57,215	0.09%	16	0	16	0	16
50 255 Concealed Pistol Licensing	55,414	0.09%	15	0	15	0	16
51 256 Reg of Deeds Automation	40,169	0.06%	11	0	11	0	11

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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
53 258 Emerg. Mgmt Fund	133,294	0.22%	\$37	\$0	\$37	\$0	\$38
54 259 Rental Property	9,300	0.02%	3	0	3	0	3
55 260 MIDC Indigent Defense	305,763	0.49%	85	0	85	1	86
56 261 Community Corrections	268,270	0.43%	75	0	75	1	76
57 262-309 Anti-Drug (TNU) Coord	34,890	0.06%	10	0	10	0	10
58 262-316 Anti-Drug (TNU) Oper	15,629	0.03%	4	0	4	0	4
59 263 Police Contracts	1,768,950	2.86%	494	0	494	6	500
60 264-228 Victim's Rights	99	0.00%	0	0	0	0	0
65 264-331 Marine Safety	8,780	0.01%	2	0	2	0	2
66 264-332 SERT	1,989	0.00%	1	0	1	0	1
67 264-333 K-9 Unit	485	0.00%	0	0	0	0	0
68 264-335 Dive Team	843	0.00%	0	0	0	0	0
71 264-352 Training	8,256	0.01%	2	0	2	0	2
74 266-305 Road Patrol Grant	85,710	0.14%	24	0	24	0	24
75 266-307 Motorcycle Safety	8,977	0.01%	3	0	3	0	3
78 266-351 Jail/Feeding	108,606	0.18%	30	0	30	0	31
82 267-301 Sheriff Admin	8,432	0.01%	2	0	2	0	2
84 269 Law Library	10,441	0.02%	3	0	3	0	3
85 274 Community Development	2,740	0.00%	1	0	1	0	1
86 276 Senior Millage	6,595	0.01%	2	0	2	0	2
87 282 CARES Act	1,955,538	3.16%	546	0	546	6	552
90 292 Child Care Probate	1,110,655	1.79%	310	0	310	4	314
91 294 Veterans Trust	40,121	0.06%	11	0	11	0	11
92 295 Soldiers Relief	303,424	0.49%	85	0	85	1	86
93 296 Soil & Sed Special Projects	80,655	0.13%	23	0	23	0	23
94 298-747 Community Collaborative	20,907	0.03%	6	0	6	0	6
95 298-752 Senior Coalition	123	0.00%	0	0	0	0	0
96 298-753 Suicide Prev Program	500	0.00%	0	0	0	0	0
97 299 Lapeer Comm Collaborat	17,014	0.03%	5	0	5	0	5
100 382 911 Debt Fund	2,014,625	3.25%	563	0	563	7	569
101 469 Cap Projects Fund	1,752	0.00%	0	0	0	0	0
102 470 Old Courthouse Restoration	23,457	0.04%	7	0	7	0	7
104 482 911 Construction	350,606	0.57%	98	0	98	1	99
106 532 Foreclosure	201,579	0.33%	56	0	56	1	57
111 649 CMH Equipment	89,293	0.14%	25	0	25	0	25
112 675 Equip Acquis & Replace	1,013,032	1.64%	283	0	283	3	286
113 676 Unemployment Insurance	3,292	0.01%	1	0	1	0	1
114 677 Worker's Comp Fund	88,749	0.14%	25	0	25	0	25
115 678 Health Insurance	4,890,222	7.90%	1,366	0	1,366	16	1,382
116 731 Retirement System	2,516,169	4.06%	703	0	703	8	711
117 736 Health Care Services	118,620	0.19%	33	0	33	0	34
121 All Other	177	0.00%	0	0	0	0	0

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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
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Subtotal	61,923,739	100.00%	17,294	0	17,294	199	17,493
Direct Bills					0		0
Total					\$17,294		\$17,493
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Basis Units: Dollars of expenditures
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
4 101-253 Treasurer	1	0.47%	\$331	\$0	\$331	\$15	\$346
6 101-259 Accounting	2	0.94%	662	0	662	31	693
8 101-265 Building & Grounds	2	0.94%	662	0	662	31	693
12 101-136 District Court	16	7.51%	5,297	0	5,297	245	5,542
18 101-215 Clerk	3	1.41%	993	0	993	46	1,039
19 101-225 Equalization	1	0.47%	331	0	331	15	346
20 101-229 Prosecuting Attorney	6	2.82%	1,986	0	1,986	92	2,078
22 101-236 Register of Deeds	2	0.94%	662	0	662	31	693
25 101-301 Sheriff Administration	25	11.74%	8,277	0	8,277	382	8,659
27 101-351 Jail	18	8.45%	5,959	0	5,959	275	6,234
38 211 911 Fund	15	7.04%	4,966	0	4,966	229	5,195
40 215 Friend of the Court	13	6.10%	4,304	0	4,304	199	4,503
43 221 Health Department	21	9.86%	6,952	0	6,952	321	7,273
44 222 Mental Health	55	25.82%	18,209	0	18,209	841	19,049
45 223 Personal Care-Aide	7	3.29%	2,317	0	2,317	107	2,424
59 263 Police Contracts	19	8.92%	6,290	0	6,290	290	6,581
74 266-305 Road Patrol Grant	1	0.47%	331	0	331	15	346
78 266-351 Jail/Feeding	1	0.47%	331	0	331	15	346
90 292 Child Care Probate	1	0.47%	331	0	331	15	346
92 295 Soldiers Relief	3	1.41%	993	0	993	46	1,039
106 532 Foreclosure	1	0.47%	331	0	331	15	346
Subtotal	213	100.00%	70,518	0	70,518	3,255	73,773
Direct Bills					0		0
Total					\$70,518		\$73,773

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	12.70%	\$1,270	\$0	\$1,270	\$0	\$1,270
2 101-102 Administration	1	1.59%	159	0	159	0	159
3 101-210 Professional Services	7	11.11%	1,111	0	1,111	0	1,111
4 101-253 Treasurer	5	7.94%	794	0	794	97	890
5 101-258 Computer Operations	2	3.17%	317	0	317	39	356
6 101-259 Accounting	4	6.35%	635	0	635	77	712
7 101-264 Utilities	7	11.11%	1,111	0	1,111	135	1,246
8 101-265 Building & Grounds	15	23.81%	2,381	0	2,381	290	2,671
9 101-954 Insurance	12	19.05%	1,905	0	1,905	232	2,137
20 101-229 Prosecuting Attorney	2	3.17%	317	0	317	39	356
Subtotal	63	100.00%	10,000	0	10,000	908	10,908
Direct Bills					0		0
Total					\$10,000		\$10,908

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	4.00	0.99%	\$27	\$0	\$27	\$0	\$27
4 101-253 Treasurer	4.08	1.01%	28	0	28	0	28
6 101-259 Accounting	5.00	1.24%	34	0	34	0	35
8 101-265 Building & Grounds	6.74	1.68%	46	0	46	1	47
10 101-101 Board of Commissioners	7.00	1.74%	48	0	48	1	49
11 101-131 Circuit Court	17.55	4.37%	121	0	121	2	122
12 101-136 District Court	21.09	5.25%	145	0	145	2	147
18 101-215 Clerk	8.21	2.04%	56	0	56	1	57
19 101-225 Equalization	1.00	0.25%	7	0	7	0	7
20 101-229 Prosecuting Attorney	13.62	3.39%	94	0	94	1	95
22 101-236 Register of Deeds	4.00	0.99%	27	0	27	0	28
24 101-275 Drain Commissioner	3.00	0.75%	21	0	21	0	21
25 101-301 Sheriff Administration	29.82	7.42%	205	0	205	3	208
27 101-351 Jail	30.17	7.50%	207	0	207	3	210
29 101-648 Medical Examiner	0.44	0.11%	3	0	3	0	3
30 101-731 MSU Extension	1.28	0.32%	9	0	9	0	9
38 211 911 Fund	18.00	4.48%	124	0	124	2	126
40 215 Friend of the Court	17.00	4.23%	117	0	117	2	119
43 221 Health Department	47.55	11.83%	327	0	327	5	332
44 222 Mental Health	98.01	24.38%	674	0	674	10	683
45 223 Personal Care-Aide	19.44	4.84%	134	0	134	2	136
46 224 Animal Control	4.16	1.03%	29	0	29	0	29
48 231 Specialty (MH) Court	0.84	0.21%	6	0	6	0	6
49 242 Remonumentation Grant	0.26	0.06%	2	0	2	0	2
50 255 Concealed Pistol Licensing	1.91	0.48%	13	0	13	0	13
53 258 Emerg. Mgmt Fund	1.00	0.25%	7	0	7	0	7
56 261 Community Corrections	2.00	0.50%	14	0	14	0	14
59 263 Police Contracts	20.76	5.16%	143	0	143	2	145
65 264-331 Marine Safety	0.14	0.03%	1	0	1	0	1
74 266-305 Road Patrol Grant	1.00	0.25%	7	0	7	0	7
78 266-351 Jail/Feeding	1.00	0.25%	7	0	7	0	7
90 292 Child Care Probate	6.00	1.49%	41	0	41	1	42
92 295 Soldiers Relief	4.00	0.99%	27	0	27	0	28
94 298-747 Community Collaborative	0.97	0.24%	7	0	7	0	7
106 532 Foreclosure	1.00	0.25%	7	0	7	0	7

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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
Subtotal	402.04	100.00%	2,764	0	2,764	39	2,803
Direct Bills					0		0
Total					\$2,764		\$2,803

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

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Allocation Summary

Dept:3 101-210 Professional Services

Department	Accounting Serv	Corporation Council	Labor Relations	Cost Allocation	HR Physicals	General Government	Total
1 Building Depreciation	\$0	\$0	\$0	\$1,270	\$0	\$0	\$1,270
2 101-102 Administration	742	75	0	159	27	0	1,004
3 101-210 Professional Services	1,200	50	0	1,111	0	0	2,361
4 101-253 Treasurer	2,564	105	346	890	28	0	3,934
5 101-258 Computer Operations	550	101	0	356	0	0	1,007
6 101-259 Accounting	1,643	103	693	712	35	0	3,186
7 101-264 Utilities	599	99	0	1,246	0	0	1,944
8 101-265 Building & Grounds	1,337	210	693	2,671	47	0	4,957
9 101-954 Insurance	1,061	132	0	2,137	0	0	3,329
10 101-101 Board of Commissioners	228	80	0	0	49	0	357
11 101-131 Circuit Court	1,465	358	0	0	122	0	1,946
12 101-136 District Court	711	421	5,542	0	147	0	6,821
13 101-145 Jury Board	23	1	0	0	0	0	25
14 101-147 Indigent Counsel	615	24	0	0	0	0	638
15 101-148 Probate Court	5	0	0	0	0	0	5
16 101-151 Adult Probation	42	1	0	0	0	0	43
17 101-191 Elections	199	73	0	0	0	0	272
18 101-215 Clerk	5,454	154	1,039	0	57	0	6,704
19 101-225 Equalization	268	52	346	0	7	0	673
20 101-229 Prosecuting Attorney	1,828	360	2,078	356	95	0	4,717
22 101-236 Register of Deeds	1,772	79	693	0	28	0	2,572
24 101-275 Drain Commissioner	339	59	0	0	21	0	419
25 101-301 Sheriff Administration	1,233	567	8,659	0	208	0	10,667
26 101-315 Crime Justice Training	5	2	0	0	0	0	6
27 101-351 Jail	597	673	6,234	0	210	0	7,715
28 101-445 Drain-at-large	3	400	0	0	0	0	404
29 101-648 Medical Examiner	333	32	0	0	3	0	368
30 101-731 MSU Extension	250	38	0	0	9	0	298
31 101-801 Planning	14	0	0	0	0	0	14
32 101-803 Memberships & Dues	1	4	0	0	0	0	5
33 101-851 LDC Development	1	3	0	0	0	0	4
34 101-990-999-201 Co Bridge Fund	1	74	0	0	0	0	75
35 201 Road Commission	254	1	0	0	0	0	254
36 207 & 208 Parks & Rec	220	14	0	0	0	0	234
37 209 Polly Ann Trail	15	0	0	0	0	0	15
38 211 911 Fund	865	450	5,195	0	126	0	6,636
40 215 Friend of the Court	1,454	378	4,503	0	119	0	6,453
42 216-134 Marriage Counseling	278	0	0	0	0	0	278
43 221 Health Department	3,730	840	7,273	0	332	0	12,174
44 222 Mental Health	9,772	6,032	19,049	0	683	0	35,537
45 223 Personal Care-Aide	1,290	328	2,424	0	136	0	4,178

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Allocation Summary

Dept:3 101-210 Professional Services

Department	Accounting Serv	Corporation Council	Labor Relations	Cost Allocation	HR Physicals	General Government	Total
46 224 Animal Control	\$1,449	\$79	\$0	\$0	\$29	\$0	\$1,556
48 231 Specialty (MH) Court	434	20	0	0	6	0	460
49 242 Remonumentation Grant	189	16	0	0	2	0	207
50 255 Concealed Pistol Licensing	587	16	0	0	13	0	616
51 256 Reg of Deeds Automation	337	11	0	0	0	0	348
52 257 Budget Stabilization	63	0	0	0	0	0	63
53 258 Emerg. Mgmt Fund	331	38	0	0	7	0	375
54 259 Rental Property	104	3	0	0	0	0	106
55 260 MIDC Indigent Defense	158	86	0	0	0	0	245
56 261 Community Corrections	1,524	76	0	0	14	0	1,614
57 262-309 Anti-Drug (TNU) Coord	80	10	0	0	0	0	90
58 262-316 Anti-Drug (TNU) Oper	56	4	0	0	0	0	60
59 263 Police Contracts	4,049	500	6,581	0	145	0	11,274
60 264-228 Victim's Rights	3	0	0	0	0	0	4
61 264-301 Sheriff	15	0	0	0	0	0	15
62 264-309 Region Anti-Drug Coord	14	0	0	0	0	0	14
64 264-318 Liquor License Dist	17	0	0	0	0	0	17
65 264-331 Marine Safety	108	2	0	0	1	0	112
66 264-332 SERT	24	1	0	0	0	0	25
67 264-333 K-9 Unit	19	0	0	0	0	0	19
68 264-335 Dive Team	17	0	0	0	0	0	18
69 264-337 Mounted Division	14	0	0	0	0	0	14
70 264-351 Jail/Feeding Prisoners	14	0	0	0	0	0	14
71 264-352 Training	27	2	0	0	0	0	29
72 266-302 Safe & Sober-Step Grant	19	0	0	0	0	0	19
73 266-304 D.A.R.E. Grant	15	0	0	0	0	0	15
74 266-305 Road Patrol Grant	259	24	346	0	7	0	636
75 266-307 Motorcycle Safety	30	3	0	0	0	0	33
76 266-309 Anti-Drug (RAD/TNU) Coord	19	0	0	0	0	0	19
78 266-351 Jail/Feeding	403	31	346	0	7	0	787
79 267-228 Victims Rights	14	0	0	0	0	0	14
80 267-229 Prosecutor	24	0	0	0	0	0	24
81 267-264 Building Ops	14	0	0	0	0	0	14
82 267-301 Sheriff Admin	50	2	0	0	0	0	52
83 267-334 Sheriff Forfeit	14	0	0	0	0	0	14
84 269 Law Library	44	3	0	0	0	0	47
85 274 Community Development	20	1	0	0	0	0	21
86 276 Senior Millage	154	2	0	0	0	0	156
87 282 CARES Act	203	552	0	0	0	0	755
88 286 Local Reserve Fund	58	0	0	0	0	0	58
89 291 MCF Operations	257	0	0	0	0	0	257

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Allocation Summary

Dept:3 101-210 Professional Services

Department	Accounting Serv	Corporation Council	Labor Relations	Cost Allocation	HR Physicals	General Government	Total
90 292 Child Care Probate	\$1,648	\$314	\$346	\$0	\$42	\$0	\$2,350
91 294 Veterans Trust	26	11	0	0	0	0	37
92 295 Soldiers Relief	544	86	1,039	0	28	0	1,696
93 296 Soil & Sed Special Projects	418	23	0	0	0	0	441
94 298-747 Community Collaborative	194	6	0	0	7	0	207
95 298-752 Senior Coalition	1	0	0	0	0	0	1
96 298-753 Suicide Prev Program	23	0	0	0	0	0	23
97 299 Lapeer Comm Collaborat	48	5	0	0	0	0	53
98 360 Drain Fund	1	0	0	0	0	0	1
99 361 - 389 Debt Service Funds	112	0	0	0	0	0	112
100 382 911 Debt Fund	128	569	0	0	0	0	697
101 469 Cap Projects Fund	1	0	0	0	0	0	2
102 470 Old Courthouse Restoration	33	7	0	0	0	0	39
103 471 - 489 Drain Construct Funds	48	0	0	0	0	0	48
104 482 911 Construction	12	99	0	0	0	0	111
105 531 Delinquent Tax Fund	1,483	0	0	0	0	0	1,483
106 532 Foreclosure	1,652	57	346	0	7	0	2,063
107 571 Telecom Fund	14	0	0	0	0	0	14
108 601 Revolving Drain Fund	24	0	0	0	0	0	24
109 617 Treasurer Office Admin	14	0	0	0	0	0	14
110 638 Drain Equipment	98	0	0	0	0	0	98
111 649 CMH Equipment	72	25	0	0	0	0	97
112 675 Equip Acquis & Replace	592	286	0	0	0	0	878
113 676 Unemployment Insurance	2,190	1	0	0	0	0	2,191
114 677 Worker's Comp Fund	2,247	25	0	0	0	0	2,272
115 678 Health Insurance	6,341	1,382	0	0	0	0	7,723
116 731 Retirement System	2,080	711	0	0	0	0	2,791
117 736 Health Care Services	845	34	0	0	0	0	879
119 801 Special Assess Drain	200	0	0	0	0	0	200
121 All Other	82	0	0	0	0	0	82
Total	\$75,364	\$17,493	\$73,773	\$10,908	\$2,803	\$0	\$180,342

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.

In addition to costs reported in 101-253 Treasurer, some salary and benefit costs are reported directly in fund 532 Foreclosure. These costs are included for allocation, and a direct billing credit is applied.

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 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 (expenditures, excluding payroll) transactions posted to the general ledger.
- **Phones** - The Treasurer's office provides phone support for the County. The cost of this service has been identified and has been allocated based on the number of phone lines by department.
- **Equalization / GIS** - Costs identified to time spent on Equalization and GIS are allocated directly to Equalization.

Treasurer 101-253
Nature and Extent of Service
Continued

- **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:4 101-253 Treasurer

Description		Amount	General Admin	Cash Accounting	Accounts Payable	Phones	EQ / GIS	General Government
Personnel Costs								
Salaries	S1	278,194	110,087	88,504	7,871	16,549	26,368	28,815
Salary % Split			39.57%	31.81%	2.83%	5.95%	9.48%	10.36%
Fringes	S	142,242	56,288	45,252	4,025	8,462	13,482	14,733
Subtotal - Personnel Costs		420,436	166,375	133,756	11,896	25,011	39,849	43,548
Services & Supplies Cost								
728-000 Postage	S	3,640	1,440	1,158	103	217	345	377
730-000 Office Supplies	S	998	395	317	28	59	95	103
993-000 Interest Payment	S	4	1	1	0	0	0	0
Subtotal - Services & Supplies		4,641	1,837	1,477	131	276	440	481
Department Cost Total		425,077	168,212	135,233	12,027	25,287	40,289	44,029
Adjustments to Cost								
Subtotal - Adjustments		0	0	0	0	0	0	0
Total Costs After Adjustments		425,077	168,212	135,233	12,027	25,287	40,289	44,029
General Admin Distribution			(168,212)	88,559	7,876	16,560	26,384	28,833
Grand Total		\$425,077		\$223,792	\$19,904	\$41,847	\$66,673	\$72,862
								not allocated

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B. Incoming Costs - (Default Spread Salary%)

Dept:4 101-253 Treasurer

Department	First Incoming	Second Incoming	Cash Accounting	Accounts Payable	Phones	EQ / GIS	General Government
1 County Complex	\$11,136	\$28	\$5,877	\$523	\$1,099	\$1,751	\$1,914
Subtotal - Building Depreciation	11,136	28	5,877	523	1,099	1,751	1,914
2 Administration	2,788	23	1,480	132	277	441	482
Subtotal - 101-102 Administration	2,788	23	1,480	132	277	441	482
3 Accounting Serv	2,358	206	1,350	120	252	402	440
3 Corporation Council	104	1	55	5	10	17	18
3 Labor Relations	331	15	182	16	34	54	59
3 Cost Allocation	794	97	469	42	88	140	153
3 HR Physicals	28	0	15	1	3	4	5
Subtotal - 101-210 Professional Service	3,615	319	2,071	184	387	617	674
4 Cash Accounting	0	7,910	4,165	370	779	1,241	1,356
4 Accounts Payable	0	19	10	1	2	3	3
4 Phones	0	567	299	27	56	89	97
Subtotal - 101-253 Treasurer	0	8,496	4,473	398	836	1,333	1,456
5 Network Support	0	6,321	3,328	296	622	991	1,083
Subtotal - 101-258 Computer Operator	0	6,321	3,328	296	622	991	1,083
6 General Accounting	0	6,840	3,601	320	673	1,073	1,172
6 Accounts Payable	0	81	42	4	8	13	14
6 Payroll	0	756	398	35	74	119	130
6 Termination Payoff	0	2,230	1,174	104	220	350	382
Subtotal - 101-259 Accounting	0	9,907	5,216	464	975	1,554	1,698
7 County Complex	0	7,105	3,741	333	699	1,114	1,218
Subtotal - 101-264 Utilities	0	7,105	3,741	333	699	1,114	1,218
8 County Complex	0	11,295	5,947	529	1,112	1,772	1,936
8 Phone/Network	0	48	25	2	5	8	8
8 Shredding Services	0	451	238	21	44	71	77
Subtotal - 101-265 Building & Grounds	0	11,795	6,210	552	1,161	1,850	2,022
9 General Liability	0	167	88	8	16	26	29

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B. Incoming Costs - (Default Spread Salary%)

Dept:4 101-253 Treasurer

Department	First Incoming	Second Incoming	Cash Accounting	Accounts Payable	Phones	EQ / GIS	General Government
9 Public Officials Liability	\$0	\$1,051	\$553	\$49	\$103	\$165	\$180
9 County Complex Property	0	862	454	40	85	135	148
Subtotal - 101-954 Insurance	0	2,079	1,095	97	205	326	356
Total Incoming	17,539	46,073	33,490	2,979	6,262	9,978	10,904
C. Total Allocated		\$488,689	\$257,281	\$22,882	\$48,109	\$76,651	\$83,766
			52.65%	4.68%	9.84%	15.68%	17.14%

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Cash Accounting Allocations

Dept:4 101-253 Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 101-102 Administration	693	1.07%	\$2,489	\$0	\$2,489	\$0	\$2,489
3 101-210 Professional Services	1,121	1.73%	4,027	0	4,027	0	4,027
4 101-253 Treasurer	2,202	3.39%	7,910	0	7,910	0	7,910
5 101-258 Computer Operations	472	0.73%	1,696	0	1,696	188	1,884
6 101-259 Accounting	1,411	2.18%	5,069	0	5,069	562	5,631
7 101-264 Utilities	514	0.79%	1,846	0	1,846	205	2,051
8 101-265 Building & Grounds	1,148	1.77%	4,124	0	4,124	458	4,582
9 101-954 Insurance	911	1.40%	3,273	0	3,273	363	3,636
10 101-101 Board of Commissioners	196	0.30%	704	0	704	78	782
11 101-131 Circuit Court	1,258	1.94%	4,519	0	4,519	501	5,021
12 101-136 District Court	611	0.94%	2,195	0	2,195	244	2,438
13 101-145 Jury Board	20	0.03%	72	0	72	8	80
14 101-147 Indigent Counsel	528	0.81%	1,897	0	1,897	210	2,107
15 101-148 Probate Court	4	0.01%	14	0	14	2	16
16 101-151 Adult Probation	36	0.06%	129	0	129	14	144
17 101-191 Elections	171	0.26%	614	0	614	68	682
18 101-215 Clerk	4,684	7.22%	16,826	0	16,826	1,867	18,693
19 101-225 Equalization	230	0.35%	826	0	826	92	918
20 101-229 Prosecuting Attorney	1,570	2.42%	5,640	0	5,640	626	6,266
22 101-236 Register of Deeds	1,522	2.35%	5,467	0	5,467	607	6,074
24 101-275 Drain Commissioner	291	0.45%	1,045	0	1,045	116	1,161
25 101-301 Sheriff Administration	1,059	1.63%	3,804	0	3,804	422	4,226
26 101-315 Crime Justice Training	4	0.01%	14	0	14	2	16
27 101-351 Jail	513	0.79%	1,843	0	1,843	204	2,047
28 101-445 Drain-at-large	3	0.00%	11	0	11	1	12
29 101-648 Medical Examiner	286	0.44%	1,027	0	1,027	114	1,141
30 101-731 MSU Extension	215	0.33%	772	0	772	86	858
31 101-801 Planning	12	0.02%	43	0	43	5	48
32 101-803 Memberships & Dues	1	0.00%	4	0	4	0	4
33 101-851 LDC Development	1	0.00%	4	0	4	0	4
34 101-990-999-201 Co Bridge Fund	1	0.00%	4	0	4	0	4
35 201 Road Commission	218	0.34%	783	0	783	87	870
36 207 & 208 Parks & Rec	189	0.29%	679	0	679	75	754
37 209 Polly Ann Trail	13	0.02%	47	0	47	5	52
38 211 911 Fund	743	1.15%	2,669	0	2,669	296	2,965
40 215 Friend of the Court	1,249	1.93%	4,487	0	4,487	498	4,985
42 216-134 Marriage Counseling	239	0.37%	859	0	859	95	954
43 221 Health Department	3,203	4.94%	11,506	0	11,506	1,277	12,783
44 222 Mental Health	8,392	12.94%	30,147	0	30,147	3,345	33,492
45 223 Personal Care-Aide	1,108	1.71%	3,980	0	3,980	442	4,422
46 224 Animal Control	1,244	1.92%	4,469	0	4,469	496	4,965
48 231 Specialty (MH) Court	373	0.58%	1,340	0	1,340	149	1,489

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Cash Accounting Allocations

Dept:4 101-253 Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
49 242 Remonumentation Grant	162	0.25%	\$582	\$0	\$582	\$65	\$647
50 255 Concealed Pistol Licensing	504	0.78%	1,811	0	1,811	201	2,011
51 256 Reg of Deeds Automation	289	0.45%	1,038	0	1,038	115	1,153
52 257 Budget Stabilization	54	0.08%	194	0	194	22	216
53 258 Emerg. Mgmt Fund	284	0.44%	1,020	0	1,020	113	1,133
54 259 Rental Property	89	0.14%	320	0	320	35	355
55 260 MIDC Indigent Defense	136	0.21%	489	0	489	54	543
56 261 Community Corrections	1,309	2.02%	4,702	0	4,702	522	5,224
57 262-309 Anti-Drug (TNU) Coord	69	0.11%	248	0	248	28	275
58 262-316 Anti-Drug (TNU) Oper	48	0.07%	172	0	172	19	192
59 263 Police Contracts	3,477	5.36%	12,490	0	12,490	1,386	13,876
60 264-228 Victim's Rights	3	0.00%	11	0	11	1	12
61 264-301 Sheriff	13	0.02%	47	0	47	5	52
62 264-309 Region Anti-Drug Coord	12	0.02%	43	0	43	5	48
64 264-318 Liquor License Dist	15	0.02%	54	0	54	6	60
65 264-331 Marine Safety	93	0.14%	334	0	334	37	371
66 264-332 SERT	21	0.03%	75	0	75	8	84
67 264-333 K-9 Unit	16	0.02%	57	0	57	6	64
68 264-335 Dive Team	15	0.02%	54	0	54	6	60
69 264-337 Mounted Division	12	0.02%	43	0	43	5	48
70 264-351 Jail/Feeding Prisoners	12	0.02%	43	0	43	5	48
71 264-352 Training	23	0.04%	83	0	83	9	92
72 266-302 Safe & Sober-Step Grant	16	0.02%	57	0	57	6	64
73 266-304 D.A.R.E. Grant	13	0.02%	47	0	47	5	52
74 266-305 Road Patrol Grant	222	0.34%	797	0	797	88	886
75 266-307 Motorcycle Safety	26	0.04%	93	0	93	10	104
76 266-309 Anti-Drug (RAD/TNU) Coord	16	0.02%	57	0	57	6	64
78 266-351 Jail/Feeding	346	0.53%	1,243	0	1,243	138	1,381
79 267-228 Victims Rights	12	0.02%	43	0	43	5	48
80 267-229 Prosecutor	21	0.03%	75	0	75	8	84
81 267-264 Building Ops	12	0.02%	43	0	43	5	48
82 267-301 Sheriff Admin	43	0.07%	154	0	154	17	172
83 267-334 Sheriff Forfeit	12	0.02%	43	0	43	5	48
84 269 Law Library	38	0.06%	137	0	137	15	152
85 274 Community Development	17	0.03%	61	0	61	7	68
86 276 Senior Millage	132	0.20%	474	0	474	53	527
87 282 CARES Act	174	0.27%	625	0	625	69	694
88 286 Local Reserve Fund	50	0.08%	180	0	180	20	200
89 291 MCF Operations	221	0.34%	794	0	794	88	882
90 292 Child Care Probate	1,415	2.18%	5,083	0	5,083	564	5,647
91 294 Veterans Trust	22	0.03%	79	0	79	9	88
92 295 Soldiers Relief	467	0.72%	1,678	0	1,678	186	1,864

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Cash Accounting Allocations

Dept:4 101-253 Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
93 296 Soil & Sed Special Projects	359	0.55%	\$1,290	\$0	\$1,290	\$143	\$1,433
94 298-747 Community Collaborative	167	0.26%	600	0	600	67	666
95 298-752 Senior Coalition	1	0.00%	4	0	4	0	4
96 298-753 Suicide Prev Program	20	0.03%	72	0	72	8	80
97 299 Lapeer Comm Collaborat	41	0.06%	147	0	147	16	164
98 360 Drain Fund	1	0.00%	4	0	4	0	4
99 361 - 389 Debt Service Funds	96	0.15%	345	0	345	38	383
100 382 911 Debt Fund	110	0.17%	395	0	395	44	439
101 469 Cap Projects Fund	1	0.00%	4	0	4	0	4
102 470 Old Courthouse Restoration	28	0.04%	101	0	101	11	112
103 471 - 489 Drain Construct Funds	41	0.06%	147	0	147	16	164
104 482 911 Construction	10	0.02%	36	0	36	4	40
105 531 Delinquent Tax Fund	1,274	1.96%	4,577	0	4,577	508	5,084
106 532 Foreclosure	1,419	2.19%	5,097	(52,375)	(47,277)	566	(46,712)
107 571 Telecom Fund	12	0.02%	43	0	43	5	48
108 601 Revolving Drain Fund	21	0.03%	75	0	75	8	84
109 617 Treasurer Office Admin	12	0.02%	43	0	43	5	48
110 638 Drain Equipment	84	0.13%	302	0	302	33	335
111 649 CMH Equipment	62	0.10%	223	0	223	25	247
112 675 Equip Acquis & Replace	508	0.78%	1,825	0	1,825	202	2,027
113 676 Unemployment Insurance	1,881	2.90%	6,757	0	6,757	750	7,507
114 677 Worker's Comp Fund	1,930	2.98%	6,933	0	6,933	769	7,702
115 678 Health Insurance	5,446	8.40%	19,564	0	19,564	2,171	21,734
116 731 Retirement System	1,786	2.75%	6,416	0	6,416	712	7,128
117 736 Health Care Services	726	1.12%	2,608	0	2,608	289	2,897
119 801 Special Assess Drain	172	0.27%	618	0	618	69	686
121 All Other	70	0.11%	251	0	251	28	279
Subtotal	64,868	100.00%	233,025	(52,375)	180,650	24,256	204,907
Direct Bills					52,375		52,375
Total					\$233,025		\$257,281

Basis Units: Number of revenue and expense transactions by Department

Source: General Ledger Detail

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Accounts Payable Allocations

Dept:4 101-253 Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 101-102 Administration	36	0.32%	\$67	\$0	\$67	\$0	\$67
3 101-210 Professional Services	35	0.32%	65	0	65	0	65
4 101-253 Treasurer	10	0.09%	19	0	19	0	19
5 101-258 Computer Operations	44	0.40%	82	0	82	9	91
6 101-259 Accounting	34	0.31%	64	0	64	7	70
7 101-264 Utilities	256	2.31%	478	0	478	50	528
8 101-265 Building & Grounds	370	3.34%	691	0	691	72	764
9 101-954 Insurance	5	0.05%	9	0	9	1	10
10 101-101 Board of Commissioners	20	0.18%	37	0	37	4	41
11 101-131 Circuit Court	204	1.84%	381	0	381	40	421
12 101-136 District Court	145	1.31%	271	0	271	28	299
13 101-145 Jury Board	20	0.18%	37	0	37	4	41
14 101-147 Indigent Counsel	74	0.67%	138	0	138	14	153
16 101-151 Adult Probation	36	0.32%	67	0	67	7	74
17 101-191 Elections	72	0.65%	135	0	135	14	149
18 101-215 Clerk	95	0.86%	177	0	177	19	196
19 101-225 Equalization	19	0.17%	35	0	35	4	39
20 101-229 Prosecuting Attorney	222	2.00%	415	0	415	43	458
22 101-236 Register of Deeds	40	0.36%	75	0	75	8	83
24 101-275 Drain Commissioner	53	0.48%	99	0	99	10	109
25 101-301 Sheriff Administration	278	2.51%	519	0	519	54	574
26 101-315 Crime Justice Training	2	0.02%	4	0	4	0	4
27 101-351 Jail	168	1.51%	314	0	314	33	347
28 101-445 Drain-at-large	3	0.03%	6	0	6	1	6
29 101-648 Medical Examiner	72	0.65%	135	0	135	14	149
30 101-731 MSU Extension	22	0.20%	41	0	41	4	45
31 101-801 Planning	12	0.11%	22	0	22	2	25
32 101-803 Memberships & Dues	1	0.01%	2	0	2	0	2
33 101-851 LDC Development	1	0.01%	2	0	2	0	2
35 201 Road Commission	38	0.34%	71	0	71	7	78
36 207 & 208 Parks & Rec	109	0.98%	204	0	204	21	225
37 209 Polly Ann Trail	12	0.11%	22	0	22	2	25
38 211 911 Fund	260	2.34%	486	0	486	51	537
40 215 Friend of the Court	138	1.24%	258	0	258	27	285
42 216-134 Marriage Counseling	12	0.11%	22	0	22	2	25
43 221 Health Department	1,064	9.59%	1,988	0	1,988	208	2,196
44 222 Mental Health	3,587	32.33%	6,701	0	6,701	703	7,404
45 223 Personal Care-Aide	487	4.39%	910	0	910	95	1,005
46 224 Animal Control	146	1.32%	273	0	273	29	301
48 231 Specialty (MH) Court	96	0.87%	179	0	179	19	198
49 242 Remonumentation Grant	26	0.23%	49	0	49	5	54
50 255 Concealed Pistol Licensing	35	0.32%	65	0	65	7	72

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Accounts Payable Allocations

Dept:4 101-253 Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
51 256 Reg of Deeds Automation	56	0.50%	\$105	\$0	\$105	\$11	\$116
52 257 Budget Stabilization	12	0.11%	22	0	22	2	25
53 258 Emerg. Mgmt Fund	51	0.46%	95	0	95	10	105
54 259 Rental Property	52	0.47%	97	0	97	10	107
55 260 MIDC Indigent Defense	120	1.08%	224	0	224	24	248
56 261 Community Corrections	186	1.68%	347	0	347	36	384
57 262-309 Anti-Drug (TNU) Coord	57	0.51%	106	0	106	11	118
58 262-316 Anti-Drug (TNU) Oper	37	0.33%	69	0	69	7	76
59 263 Police Contracts	396	3.57%	740	0	740	78	817
60 264-228 Victim's Rights	1	0.01%	2	0	2	0	2
61 264-301 Sheriff	12	0.11%	22	0	22	2	25
62 264-309 Region Anti-Drug Coord	12	0.11%	22	0	22	2	25
64 264-318 Liquor License Dist	12	0.11%	22	0	22	2	25
65 264-331 Marine Safety	14	0.13%	26	0	26	3	29
66 264-332 SERT	21	0.19%	39	0	39	4	43
67 264-333 K-9 Unit	13	0.12%	24	0	24	3	27
68 264-335 Dive Team	13	0.12%	24	0	24	3	27
69 264-337 Mounted Division	12	0.11%	22	0	22	2	25
70 264-351 Jail/Feeding Prisoners	12	0.11%	22	0	22	2	25
71 264-352 Training	21	0.19%	39	0	39	4	43
72 266-302 Safe & Sober-Step Grant	16	0.14%	30	0	30	3	33
73 266-304 D.A.R.E. Grant	12	0.11%	22	0	22	2	25
74 266-305 Road Patrol Grant	12	0.11%	22	0	22	2	25
75 266-307 Motorcycle Safety	21	0.19%	39	0	39	4	43
76 266-309 Anti-Drug (RAD/TNU) Coord	12	0.11%	22	0	22	2	25
78 266-351 Jail/Feeding	75	0.68%	140	0	140	15	155
79 267-228 Victims Rights	12	0.11%	22	0	22	2	25
80 267-229 Prosecutor	12	0.11%	22	0	22	2	25
81 267-264 Building Ops	12	0.11%	22	0	22	2	25
82 267-301 Sheriff Admin	31	0.28%	58	0	58	6	64
83 267-334 Sheriff Forfeit	12	0.11%	22	0	22	2	25
84 269 Law Library	36	0.32%	67	0	67	7	74
85 274 Community Development	13	0.12%	24	0	24	3	27
86 276 Senior Millage	18	0.16%	34	0	34	4	37
87 282 CARES Act	86	0.78%	161	0	161	17	178
88 286 Local Reserve Fund	12	0.11%	22	0	22	2	25
89 291 MCF Operations	14	0.13%	26	0	26	3	29
90 292 Child Care Probate	181	1.63%	338	0	338	35	374
91 294 Veterans Trust	20	0.18%	37	0	37	4	41
92 295 Soldiers Relief	113	1.02%	211	0	211	22	233
93 296 Soil & Sed Special Projects	69	0.62%	129	0	129	14	142
94 298-747 Community Collaborative	14	0.13%	26	0	26	3	29

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Accounts Payable Allocations

Dept:4 101-253 Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
95 298-752 Senior Coalition	1	0.01%	\$2	\$0	\$2	\$0	\$2
96 298-753 Suicide Prev Program	14	0.13%	26	0	26	3	29
97 299 Lapeer Comm Collaborat	19	0.17%	35	0	35	4	39
99 361 - 389 Debt Service Funds	32	0.29%	60	0	60	6	66
100 382 911 Debt Fund	2	0.02%	4	0	4	0	4
101 469 Cap Projects Fund	1	0.01%	2	0	2	0	2
102 470 Old Courthouse Restoration	6	0.05%	11	0	11	1	12
103 471 - 489 Drain Construct Funds	31	0.28%	58	0	58	6	64
104 482 911 Construction	9	0.08%	17	0	17	2	19
105 531 Delinquent Tax Fund	12	0.11%	22	0	22	2	25
106 532 Foreclosure	103	0.93%	192	0	192	20	213
108 601 Revolving Drain Fund	20	0.18%	37	0	37	4	41
109 617 Treasurer Office Admin	12	0.11%	22	0	22	2	25
110 638 Drain Equipment	82	0.74%	153	0	153	16	169
111 649 CMH Equipment	13	0.12%	24	0	24	3	27
112 675 Equip Acquis & Replace	176	1.59%	329	0	329	34	363
113 676 Unemployment Insurance	12	0.11%	22	0	22	2	25
114 677 Worker's Comp Fund	26	0.23%	49	0	49	5	54
115 678 Health Insurance	149	1.34%	278	0	278	29	308
116 731 Retirement System	12	0.11%	22	0	22	2	25
117 736 Health Care Services	12	0.11%	22	0	22	2	25
119 801 Special Assess Drain	76	0.69%	142	0	142	15	157
121 All Other	2	0.02%	4	0	4	0	4
Subtotal	11,094	100.00%	20,725	0	20,725	2,157	22,882
Direct Bills					0		0
Total					\$20,725		\$22,882

Basis Units: Number of Accounts Payable Transactions

Source: General Ledger

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Phones Allocations

Dept:4 101-253 Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 101-102 Administration	5	1.08%	\$473	\$0	\$473	\$0	\$473
4 101-253 Treasurer	6	1.30%	567	0	567	0	567
5 101-258 Computer Operations	1	0.22%	95	0	95	10	105
6 101-259 Accounting	6	1.30%	567	0	567	60	628
8 101-265 Building & Grounds	3	0.65%	284	0	284	30	314
10 101-101 Board of Commissioners	7	1.52%	662	0	662	71	732
11 101-131 Circuit Court	13	2.82%	1,229	0	1,229	131	1,360
12 101-136 District Court	27	5.86%	2,552	0	2,552	272	2,824
15 101-148 Probate Court	19	4.12%	1,796	0	1,796	192	1,987
16 101-151 Adult Probation	9	1.95%	851	0	851	91	941
18 101-215 Clerk	9	1.95%	851	0	851	91	941
19 101-225 Equalization	2	0.43%	189	0	189	20	209
20 101-229 Prosecuting Attorney	16	3.47%	1,512	0	1,512	161	1,674
22 101-236 Register of Deeds	9	1.95%	851	0	851	91	941
24 101-275 Drain Commissioner	4	0.87%	378	0	378	40	418
25 101-301 Sheriff Administration	38	8.24%	3,592	0	3,592	383	3,975
27 101-351 Jail	36	7.81%	3,403	0	3,403	363	3,766
30 101-731 MSU Extension	10	2.17%	945	0	945	101	1,046
40 215 Friend of the Court	24	5.21%	2,268	0	2,268	242	2,510
43 221 Health Department	73	15.84%	6,900	0	6,900	736	7,636
44 222 Mental Health	104	22.56%	9,830	0	9,830	1,048	10,878
45 223 Personal Care-Aide	3	0.65%	284	0	284	30	314
46 224 Animal Control	4	0.87%	378	0	378	40	418
53 258 Emerg. Mgmt Fund	1	0.22%	95	0	95	10	105
55 260 MIDC Indigent Defense	2	0.43%	189	0	189	20	209
56 261 Community Corrections	3	0.65%	284	0	284	30	314
59 263 Police Contracts	18	3.90%	1,701	0	1,701	181	1,883
90 292 Child Care Probate	3	0.65%	284	0	284	30	314
92 295 Soldiers Relief	5	1.08%	473	0	473	50	523
106 532 Foreclosure	1	0.22%	95	0	95	10	105
Subtotal	461	100.00%	43,573	0	43,573	4,536	48,109
Direct Bills					0		0
Total					\$43,573		\$48,109

Basis Units: Number of Phone Lines
Source:

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EQ / GIS Allocations

Dept:4 101-253 Treasurer

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
19 101-225 Equalization	1	100.00%	\$69,424	\$0	\$69,424	\$7,227	\$76,651
Subtotal	1	100.00%	69,424	0	69,424	7,227	76,651
Direct Bills					0		0
Total					\$69,424		\$76,651

Basis Units: Direct to Equalization
Source:

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Allocation Summary

Dept:4 101-253 Treasurer

Department	Cash Accounting	Accounts Payable	Phones	EQ / GIS	General Government	Total
0 Direct Billed	\$52,375	\$0	\$0	\$0	\$0	\$52,375
2 101-102 Administration	2,489	67	473	0	0	3,029
3 101-210 Professional Services	4,027	65	0	0	0	4,092
4 101-253 Treasurer	7,910	19	567	0	0	8,496
5 101-258 Computer Operations	1,884	91	105	0	0	2,079
6 101-259 Accounting	5,631	70	628	0	0	6,329
7 101-264 Utilities	2,051	528	0	0	0	2,580
8 101-265 Building & Grounds	4,582	764	314	0	0	5,659
9 101-954 Insurance	3,636	10	0	0	0	3,646
10 101-101 Board of Commissioners	782	41	732	0	0	1,556
11 101-131 Circuit Court	5,021	421	1,360	0	0	6,801
12 101-136 District Court	2,438	299	2,824	0	0	5,562
13 101-145 Jury Board	80	41	0	0	0	121
14 101-147 Indigent Counsel	2,107	153	0	0	0	2,260
15 101-148 Probate Court	16	0	1,987	0	0	2,003
16 101-151 Adult Probation	144	74	941	0	0	1,159
17 101-191 Elections	682	149	0	0	0	831
18 101-215 Clerk	18,693	196	941	0	0	19,831
19 101-225 Equalization	918	39	209	76,651	0	77,817
20 101-229 Prosecuting Attorney	6,266	458	1,674	0	0	8,398
22 101-236 Register of Deeds	6,074	83	941	0	0	7,098
24 101-275 Drain Commissioner	1,161	109	418	0	0	1,689
25 101-301 Sheriff Administration	4,226	574	3,975	0	0	8,775
26 101-315 Crime Justice Training	16	4	0	0	0	20
27 101-351 Jail	2,047	347	3,766	0	0	6,160
28 101-445 Drain-at-large	12	6	0	0	0	18
29 101-648 Medical Examiner	1,141	149	0	0	0	1,290
30 101-731 MSU Extension	858	45	1,046	0	0	1,949
31 101-801 Planning	48	25	0	0	0	73
32 101-803 Memberships & Dues	4	2	0	0	0	6
33 101-851 LDC Development	4	2	0	0	0	6
34 101-990-999-201 Co Bridge Fund	4	0	0	0	0	4
35 201 Road Commission	870	78	0	0	0	948
36 207 & 208 Parks & Rec	754	225	0	0	0	979
37 209 Polly Ann Trail	52	25	0	0	0	77
38 211 911 Fund	2,965	537	0	0	0	3,502
40 215 Friend of the Court	4,985	285	2,510	0	0	7,780
42 216-134 Marriage Counseling	954	25	0	0	0	979
43 221 Health Department	12,783	2,196	7,636	0	0	22,615
44 222 Mental Health	33,492	7,404	10,878	0	0	51,773
45 223 Personal Care-Aide	4,422	1,005	314	0	0	5,741

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Allocation Summary

Dept:4 101-253 Treasurer

Department	Cash Accounting	Accounts Payable	Phones	EQ / GIS	General Government	Total
46 224 Animal Control	\$4,965	\$301	\$418	\$0	\$0	\$5,684
48 231 Specialty (MH) Court	1,489	198	0	0	0	1,687
49 242 Remonumentation Grant	647	54	0	0	0	700
50 255 Concealed Pistol Licensing	2,011	72	0	0	0	2,084
51 256 Reg of Deeds Automation	1,153	116	0	0	0	1,269
52 257 Budget Stabilization	216	25	0	0	0	240
53 258 Emerg. Mgmt Fund	1,133	105	105	0	0	1,343
54 259 Rental Property	355	107	0	0	0	463
55 260 MIDC Indigent Defense	543	248	209	0	0	1,000
56 261 Community Corrections	5,224	384	314	0	0	5,922
57 262-309 Anti-Drug (TNU) Coord	275	118	0	0	0	393
58 262-316 Anti-Drug (TNU) Oper	192	76	0	0	0	268
59 263 Police Contracts	13,876	817	1,883	0	0	16,576
60 264-228 Victim's Rights	12	2	0	0	0	14
61 264-301 Sheriff	52	25	0	0	0	77
62 264-309 Region Anti-Drug Coord	48	25	0	0	0	73
64 264-318 Liquor License Dist	60	25	0	0	0	85
65 264-331 Marine Safety	371	29	0	0	0	400
66 264-332 SERT	84	43	0	0	0	127
67 264-333 K-9 Unit	64	27	0	0	0	91
68 264-335 Dive Team	60	27	0	0	0	87
69 264-337 Mounted Division	48	25	0	0	0	73
70 264-351 Jail/Feeding Prisoners	48	25	0	0	0	73
71 264-352 Training	92	43	0	0	0	135
72 266-302 Safe & Sober-Step Grant	64	33	0	0	0	97
73 266-304 D.A.R.E. Grant	52	25	0	0	0	77
74 266-305 Road Patrol Grant	886	25	0	0	0	911
75 266-307 Motorcycle Safety	104	43	0	0	0	147
76 266-309 Anti-Drug (RAD/TNU) Coord	64	25	0	0	0	89
78 266-351 Jail/Feeding	1,381	155	0	0	0	1,536
79 267-228 Victims Rights	48	25	0	0	0	73
80 267-229 Prosecutor	84	25	0	0	0	109
81 267-264 Building Ops	48	25	0	0	0	73
82 267-301 Sheriff Admin	172	64	0	0	0	236
83 267-334 Sheriff Forfeit	48	25	0	0	0	73
84 269 Law Library	152	74	0	0	0	226
85 274 Community Development	68	27	0	0	0	95
86 276 Senior Millage	527	37	0	0	0	564
87 282 CARES Act	694	178	0	0	0	872
88 286 Local Reserve Fund	200	25	0	0	0	224
89 291 MCF Operations	882	29	0	0	0	911

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Allocation Summary

Dept:4 101-253 Treasurer

Department	Cash Accounting	Accounts Payable	Phones	EQ / GIS	General Government	Total
90 292 Child Care Probate	\$5,647	\$374	\$314	\$0	\$0	\$6,335
91 294 Veterans Trust	88	41	0	0	0	129
92 295 Soldiers Relief	1,864	233	523	0	0	2,620
93 296 Soil & Sed Special Projects	1,433	142	0	0	0	1,575
94 298-747 Community Collaborative	666	29	0	0	0	695
95 298-752 Senior Coalition	4	2	0	0	0	6
96 298-753 Suicide Prev Program	80	29	0	0	0	109
97 299 Lapeer Comm Collaborat	164	39	0	0	0	203
98 360 Drain Fund	4	0	0	0	0	4
99 361 - 389 Debt Service Funds	383	66	0	0	0	449
100 382 911 Debt Fund	439	4	0	0	0	443
101 469 Cap Projects Fund	4	2	0	0	0	6
102 470 Old Courthouse Restoration	112	12	0	0	0	124
103 471 - 489 Drain Construct Funds	164	64	0	0	0	228
104 482 911 Construction	40	19	0	0	0	58
105 531 Delinquent Tax Fund	5,084	25	0	0	0	5,109
106 532 Foreclosure	(46,712)	213	105	0	0	(46,395)
107 571 Telecom Fund	48	0	0	0	0	48
108 601 Revolving Drain Fund	84	41	0	0	0	125
109 617 Treasurer Office Admin	48	25	0	0	0	73
110 638 Drain Equipment	335	169	0	0	0	504
111 649 CMH Equipment	247	27	0	0	0	274
112 675 Equip Acquis & Replace	2,027	363	0	0	0	2,391
113 676 Unemployment Insurance	7,507	25	0	0	0	7,532
114 677 Worker's Comp Fund	7,702	54	0	0	0	7,756
115 678 Health Insurance	21,734	308	0	0	0	22,042
116 731 Retirement System	7,128	25	0	0	0	7,153
117 736 Health Care Services	2,897	25	0	0	0	2,922
119 801 Special Assess Drain	686	157	0	0	0	843
121 All Other	279	4	0	0	0	283
Total	\$257,281	\$22,882	\$48,109	\$76,651	\$0	\$404,923

**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 Computer Operations have been separated and are allocated 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 and helpdesk support. Costs for the network support are allocated to all departments and programs based on the number of FTEs of supported departments. **NOTE:** The 911 Fund self-funds their helpdesk support and Community Mental Health only has three supported computers. Additionally, the Treasurer has a public terminal and Buildings and Grounds has one HVAC terminal. The allocations for these departments has been adjusted accordingly.
- **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.

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:5 101-258 Computer Operations

Description		Amount	General Admin	Network Support
<hr/>				
Personnel Costs				
Salaries	S	0	0	0
Salary % Split			.00%	.00%
Benefits	S	0	0	0
Subtotal - Personnel Costs		0	0	0
 Services & Supplies Cost				
813.000 Contracted Services	P	345,447	0	345,447
933-000 Office Equipment Maint	P	1,799	1,799	0
944.000 Technology License	P	9,886	0	9,886
Subtotal - Services & Supplies		357,132	1,799	355,333
Department Cost Total		357,132	1,799	355,333
 Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		357,132	1,799	355,333
General Admin Distribution			(1,799)	1,799
Grand Total		<u>\$357,132</u>		<u>\$357,132</u>

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B. Incoming Costs - (Default Spread Expense%)

Dept:5 101-258 Computer Operations

Department	First Incoming	Second Incoming	Network Support
1 County Complex	\$2,183	\$5	\$2,189
Subtotal - Building Depreciation	2,183	5	2,189
3 Accounting Serv	505	44	550
3 Corporation Council	100	1	101
3 Cost Allocation	317	39	356
Subtotal - 101-210 Professional Service	923	84	1,007
4 Cash Accounting	1,696	188	1,884
4 Accounts Payable	82	9	91
4 Phones	95	10	105
Subtotal - 101-253 Treasurer	1,872	207	2,079
6 General Accounting	0	1,466	1,466
6 Accounts Payable	0	355	355
Subtotal - 101-259 Accounting	0	1,821	1,821
7 County Complex	0	1,393	1,393
Subtotal - 101-264 Utilities	0	1,393	1,393
8 County Complex	0	2,214	2,214
8 Phone/Network	0	8	8
8 Shredding Services	0	451	451
Subtotal - 101-265 Building & Grounds	0	2,674	2,674
9 General Liability	0	160	160
9 County Complex Property	0	169	169
Subtotal - 101-954 Insurance	0	329	329
Total Incoming	4,978	6,513	11,491
C. Total Allocated		\$368,623	\$368,623
			100.00%

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Network Support Allocations

Dept:5 101-258 Computer Operations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 101-102 Administration	4.00	1.37%	\$4,977	\$0	\$4,977	\$0	\$4,977
4 101-253 Treasurer	5.08	1.75%	6,321	0	6,321	0	6,321
6 101-259 Accounting	5.00	1.72%	6,221	0	6,221	115	6,337
8 101-265 Building & Grounds	7.74	2.66%	9,630	0	9,630	179	9,809
10 101-101 Board of Commissioners	7.00	2.41%	8,710	0	8,710	162	8,871
11 101-131 Circuit Court	17.55	6.03%	21,836	0	21,836	405	22,242
12 101-136 District Court	21.09	7.25%	26,241	0	26,241	487	26,728
18 101-215 Clerk	8.21	2.82%	10,215	0	10,215	190	10,405
19 101-225 Equalization	1.00	0.34%	1,244	0	1,244	23	1,267
21 101-229 PA DP	13.62	4.68%	16,947	0	16,947	315	17,261
22 101-236 Register of Deeds	4.00	1.37%	4,977	0	4,977	92	5,069
24 101-275 Drain Commissioner	3.00	1.03%	3,733	0	3,733	69	3,802
25 101-301 Sheriff Administration	29.82	10.25%	37,103	0	37,103	689	37,792
27 101-351 Jail	30.17	10.37%	37,539	0	37,539	697	38,236
29 101-648 Medical Examiner	0.44	0.15%	547	0	547	10	558
30 101-731 MSU Extension	1.28	0.44%	1,593	0	1,593	30	1,622
41 215-DP FOC	17.00	5.84%	21,152	0	21,152	393	21,545
43 221 Health Department	47.55	16.34%	59,164	0	59,164	1,098	60,262
44 222 Mental Health	3.00	1.03%	3,733	0	3,733	69	3,802
45 223 Personal Care-Aide	19.44	6.68%	24,188	0	24,188	449	24,637
46 224 Animal Control	4.16	1.43%	5,176	0	5,176	96	5,272
48 231 Specialty (MH) Court	0.84	0.29%	1,045	0	1,045	19	1,065
49 242 Remonumentation Grant	0.26	0.09%	324	0	324	6	330
50 255 Concealed Pistol Licensing	1.91	0.66%	2,376	0	2,376	44	2,421
53 258 Emerg. Mgmt Fund	1.00	0.34%	1,244	0	1,244	23	1,267
56 261 Community Corrections	2.00	0.69%	2,488	0	2,488	46	2,535
59 263 Police Contracts	20.76	7.13%	25,830	0	25,830	480	26,310
65 264-331 Marine Safety	0.14	0.05%	174	0	174	3	177
74 266-305 Road Patrol Grant	1.00	0.34%	1,244	0	1,244	23	1,267
78 266-351 Jail/Feeding	1.00	0.34%	1,244	0	1,244	23	1,267
90 292 Child Care Probate	6.00	2.06%	7,465	0	7,465	139	7,604
92 295 Soldiers Relief	4.00	1.37%	4,977	0	4,977	92	5,069
94 298-747 Community Collaborative	0.97	0.33%	1,207	0	1,207	22	1,229
106 532 Foreclosure	1.00	0.34%	1,244	0	1,244	23	1,267

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Network Support Allocations

Dept:5 101-258 Computer Operations

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	291.03	100.00%	362,111	0	362,111	6,513	368,623
Direct Bills					0		0
Total					\$362,111		\$368,623

Basis Units: FTEs of supported departments
Source: Payroll

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Allocation Summary

Dept:5 101-258 Computer Operations

Department	Network Support	Total
2 101-102 Administration	\$4,977	\$4,977
4 101-253 Treasurer	6,321	6,321
6 101-259 Accounting	6,337	6,337
8 101-265 Building & Grounds	9,809	9,809
10 101-101 Board of Commissioners	8,871	8,871
11 101-131 Circuit Court	22,242	22,242
12 101-136 District Court	26,728	26,728
18 101-215 Clerk	10,405	10,405
19 101-225 Equalization	1,267	1,267
21 101-229 PA DP	17,261	17,261
22 101-236 Register of Deeds	5,069	5,069
24 101-275 Drain Commissioner	3,802	3,802
25 101-301 Sheriff Administration	37,792	37,792
27 101-351 Jail	38,236	38,236
29 101-648 Medical Examiner	558	558
30 101-731 MSU Extension	1,622	1,622
41 215-DP FOC	21,545	21,545
43 221 Health Department	60,262	60,262
44 222 Mental Health	3,802	3,802
45 223 Personal Care-Aide	24,637	24,637
46 224 Animal Control	5,272	5,272
48 231 Specialty (MH) Court	1,065	1,065
49 242 Remonumentation Grant	330	330
50 255 Concealed Pistol Licensing	2,421	2,421
53 258 Emerg. Mgmt Fund	1,267	1,267
56 261 Community Corrections	2,535	2,535
59 263 Police Contracts	26,310	26,310
65 264-331 Marine Safety	177	177
74 266-305 Road Patrol Grant	1,267	1,267
78 266-351 Jail/Feeding	1,267	1,267
90 292 Child Care Probate	7,604	7,604
92 295 Soldiers Relief	5,069	5,069
94 298-747 Community Collaborative	1,229	1,229
106 532 Foreclosure	1,267	1,267
Total	\$368,623	\$368,623

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.

For plan purposes, the costs of the Accounting Department are separated 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 revenue and expenditure 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 (FTEs).

Accounting 101-259
Nature and Extent of Service (Continued)

- **Termination payoffs** – The accumulated sick and vacation payoffs of terminated employees are added to the expenses and are allocated to all departments based on the number of employees. A direct billing credit is allowed for the amounts that were direct charged to the home departments of the terminated employees. **Note:** In the case of the Friend of the Court and Prosecuting Attorney the direct billing credits are not included in that they do not bill the Title IV-D program for termination payoffs.

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:6 101-259 Accounting

Description		Amount	General Admin	General Accounting	Accounts Payable	Payroll	Termination Payoff
Personnel Costs							
Salaries	S1	237,970	5,473	120,437	53,472	44,524	14,064
Salary % Split			2.30%	50.61%	22.47%	18.71%	5.91%
Benefits	S	111,531	2,565	56,446	25,061	20,867	6,591
Subtotal - Personnel Costs		349,501	8,039	176,883	78,533	65,392	20,656
Services & Supplies Cost							
728-000 Postage	S	7,077	163	3,582	1,590	1,324	418
730-000 Office Supplies	S	5,461	126	2,764	1,227	1,022	323
730-001 Copy Costs	S	1,249	29	632	281	234	74
850-000 Telephone	S	125	3	63	28	23	7
860-050 Mileage - Reimbursement	S	24	1	12	5	4	1
957-000 Memberships	S	640	15	324	144	120	38
977-000 Machinery & Equipment	S	685	16	347	154	128	40
Termination Pay	P	196,195	0	0	0	0	196,195
Subtotal - Services & Supplies		211,456	351	7,723	3,429	2,855	197,097
Department Cost Total		560,957	8,390	184,606	81,962	68,247	217,753
Adjustments to Cost							
Subtotal - Adjustments		0	0	0	0	0	0
Total Costs After Adjustments		560,957	8,390	184,606	81,962	68,247	217,753
General Admin Distribution			(8,390)	4,346	1,930	1,607	507
Grand Total		<u>\$560,957</u>		<u>\$188,952</u>	<u>\$83,891</u>	<u>\$69,853</u>	<u>\$218,260</u>

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B. Incoming Costs - (Default Spread Salary%)

Dept:6 101-259 Accounting

Department	First Incoming	Second Incoming	General Accounting	Accounts Payable	Payroll	Termination Payoff
1 County Complex	\$5,950	\$15	\$3,090	\$1,372	\$1,142	\$361
Subtotal - Building Depreciation	5,950	15	3,090	1,372	1,142	361
2 Administration	3,417	28	1,785	792	660	208
Subtotal - 101-102 Administration	3,417	28	1,785	792	660	208
3 Accounting Serv	1,511	132	851	378	315	99
3 Corporation Council	102	1	53	24	20	6
3 Labor Relations	662	31	359	159	133	42
3 Cost Allocation	635	77	369	164	136	43
3 HR Physicals	34	0	18	8	7	2
Subtotal - 101-210 Professional Service	2,944	241	1,650	733	610	193
4 Cash Accounting	5,069	562	2,917	1,295	1,078	341
4 Accounts Payable	64	7	36	16	13	4
4 Phones	567	60	325	144	120	38
Subtotal - 101-253 Treasurer	5,699	630	3,278	1,456	1,212	383
5 Network Support	6,221	115	3,282	1,457	1,214	383
Subtotal - 101-258 Computer Operator	6,221	115	3,282	1,457	1,214	383
6 General Accounting	0	4,383	2,271	1,008	839	265
6 Accounts Payable	0	274	142	63	53	17
6 Payroll	0	926	480	213	177	56
6 Termination Payoff	0	2,733	1,416	628	523	165
Subtotal - 101-259 Accounting	0	8,316	4,308	1,913	1,593	503
7 County Complex	0	3,796	1,966	873	727	230
Subtotal - 101-264 Utilities	0	3,796	1,966	873	727	230
8 County Complex	0	6,035	3,126	1,388	1,156	365
8 Phone/Network	0	48	25	11	9	3
8 Shredding Services	0	451	234	104	86	27
Subtotal - 101-265 Building & Grounds	0	6,534	3,385	1,503	1,251	395
9 General Liability	0	163	85	38	31	10

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B. Incoming Costs - (Default Spread Salary%)

Dept:6 101-259 Accounting

Department	First Incoming	Second Incoming	General Accounting	Accounts Payable	Payroll	Termination Payoff
9 Public Officials Liability	\$0	\$1,287	\$667	\$296	\$247	\$78
9 County Complex Property	0	460	238	106	88	28
Subtotal - 101-954 Insurance	0	1,911	990	440	366	116
Total Incoming	24,232	21,588	23,735	10,538	8,775	2,772
C. Total Allocated		\$606,776	\$212,687	\$94,429	\$78,628	\$221,032
			35.05%	15.56%	12.96%	36.43%

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General Accounting Allocations

Dept:6 101-259 Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 101-102 Administration	693	1.07%	\$2,153	\$0	\$2,153	\$0	\$2,153
3 101-210 Professional Services	1,121	1.73%	3,482	0	3,482	0	3,482
4 101-253 Treasurer	2,202	3.39%	6,840	0	6,840	0	6,840
5 101-258 Computer Operations	472	0.73%	1,466	0	1,466	0	1,466
6 101-259 Accounting	1,411	2.18%	4,383	0	4,383	0	4,383
7 101-264 Utilities	514	0.79%	1,597	0	1,597	97	1,694
8 101-265 Building & Grounds	1,148	1.77%	3,566	0	3,566	218	3,784
9 101-954 Insurance	911	1.40%	2,830	0	2,830	173	3,003
10 101-101 Board of Commissioners	196	0.30%	609	0	609	37	646
11 101-131 Circuit Court	1,258	1.94%	3,908	0	3,908	239	4,146
12 101-136 District Court	611	0.94%	1,898	0	1,898	116	2,014
13 101-145 Jury Board	20	0.03%	62	0	62	4	66
14 101-147 Indigent Counsel	528	0.81%	1,640	0	1,640	100	1,740
15 101-148 Probate Court	4	0.01%	12	0	12	1	13
16 101-151 Adult Probation	36	0.06%	112	0	112	7	119
17 101-191 Elections	171	0.26%	531	0	531	32	564
18 101-215 Clerk	4,684	7.22%	14,550	0	14,550	888	15,439
19 101-225 Equalization	230	0.35%	714	0	714	44	758
20 101-229 Prosecuting Attorney	1,570	2.42%	4,877	0	4,877	298	5,175
22 101-236 Register of Deeds	1,522	2.35%	4,728	0	4,728	289	5,017
24 101-275 Drain Commissioner	291	0.45%	904	0	904	55	959
25 101-301 Sheriff Administration	1,059	1.63%	3,290	0	3,290	201	3,490
26 101-315 Crime Justice Training	4	0.01%	12	0	12	1	13
27 101-351 Jail	513	0.79%	1,594	0	1,594	97	1,691
28 101-445 Drain-at-large	3	0.00%	9	0	9	1	10
29 101-648 Medical Examiner	286	0.44%	888	0	888	54	943
30 101-731 MSU Extension	215	0.33%	668	0	668	41	709
31 101-801 Planning	12	0.02%	37	0	37	2	40
32 101-803 Memberships & Dues	1	0.00%	3	0	3	0	3
33 101-851 LDC Development	1	0.00%	3	0	3	0	3
34 101-990-999-201 Co Bridge Fund	1	0.00%	3	0	3	0	3
35 201 Road Commission	218	0.34%	677	0	677	41	719
36 207 & 208 Parks & Rec	189	0.29%	587	0	587	36	623
37 209 Polly Ann Trail	13	0.02%	40	0	40	2	43
38 211 911 Fund	743	1.15%	2,308	0	2,308	141	2,449
40 215 Friend of the Court	1,249	1.93%	3,880	0	3,880	237	4,117
42 216-134 Marriage Counseling	239	0.37%	742	0	742	45	788
43 221 Health Department	3,203	4.94%	9,950	0	9,950	607	10,557
44 222 Mental Health	8,392	12.94%	26,069	0	26,069	1,591	27,660
45 223 Personal Care-Aide	1,108	1.71%	3,442	0	3,442	210	3,652
46 224 Animal Control	1,244	1.92%	3,864	0	3,864	236	4,100
48 231 Specialty (MH) Court	373	0.58%	1,159	0	1,159	71	1,229

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General Accounting Allocations

Dept:6 101-259 Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
49 242 Remonumentation Grant	162	0.25%	\$503	\$0	\$503	\$31	\$534
50 255 Concealed Pistol Licensing	504	0.78%	1,566	0	1,566	96	1,661
51 256 Reg of Deeds Automation	289	0.45%	898	0	898	55	953
52 257 Budget Stabilization	54	0.08%	168	0	168	10	178
53 258 Emerg. Mgmt Fund	284	0.44%	882	0	882	54	936
54 259 Rental Property	89	0.14%	276	0	276	17	293
55 260 MIDC Indigent Defense	136	0.21%	422	0	422	26	448
56 261 Community Corrections	1,309	2.02%	4,066	0	4,066	248	4,314
57 262-309 Anti-Drug (TNU) Coord	69	0.11%	214	0	214	13	227
58 262-316 Anti-Drug (TNU) Oper	48	0.07%	149	0	149	9	158
59 263 Police Contracts	3,477	5.36%	10,801	0	10,801	659	11,460
60 264-228 Victim's Rights	3	0.00%	9	0	9	1	10
61 264-301 Sheriff	13	0.02%	40	0	40	2	43
62 264-309 Region Anti-Drug Coord	12	0.02%	37	0	37	2	40
64 264-318 Liquor License Dist	15	0.02%	47	0	47	3	49
65 264-331 Marine Safety	93	0.14%	289	0	289	18	307
66 264-332 SERT	21	0.03%	65	0	65	4	69
67 264-333 K-9 Unit	16	0.02%	50	0	50	3	53
68 264-335 Dive Team	15	0.02%	47	0	47	3	49
69 264-337 Mounted Division	12	0.02%	37	0	37	2	40
70 264-351 Jail/Feeding Prisoners	12	0.02%	37	0	37	2	40
71 264-352 Training	23	0.04%	71	0	71	4	76
72 266-302 Safe & Sober-Step Grant	16	0.02%	50	0	50	3	53
73 266-304 D.A.R.E. Grant	13	0.02%	40	0	40	2	43
74 266-305 Road Patrol Grant	222	0.34%	690	0	690	42	732
75 266-307 Motorcycle Safety	26	0.04%	81	0	81	5	86
76 266-309 Anti-Drug (RAD/TNU) Coord	16	0.02%	50	0	50	3	53
78 266-351 Jail/Feeding	346	0.53%	1,075	0	1,075	66	1,140
79 267-228 Victims Rights	12	0.02%	37	0	37	2	40
80 267-229 Prosecutor	21	0.03%	65	0	65	4	69
81 267-264 Building Ops	12	0.02%	37	0	37	2	40
82 267-301 Sheriff Admin	43	0.07%	134	0	134	8	142
83 267-334 Sheriff Forfeit	12	0.02%	37	0	37	2	40
84 269 Law Library	38	0.06%	118	0	118	7	125
85 274 Community Development	17	0.03%	53	0	53	3	56
86 276 Senior Millage	132	0.20%	410	0	410	25	435
87 282 CARES Act	174	0.27%	541	0	541	33	574
88 286 Local Reserve Fund	50	0.08%	155	0	155	9	165
89 291 MCF Operations	221	0.34%	687	0	687	42	728
90 292 Child Care Probate	1,415	2.18%	4,396	0	4,396	268	4,664
91 294 Veterans Trust	22	0.03%	68	0	68	4	73
92 295 Soldiers Relief	467	0.72%	1,451	0	1,451	89	1,539

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General Accounting Allocations

Dept:6 101-259 Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
93 296 Soil & Sed Special Projects	359	0.55%	\$1,115	\$0	\$1,115	\$68	\$1,183
94 298-747 Community Collaborative	167	0.26%	519	0	519	32	550
95 298-752 Senior Coalition	1	0.00%	3	0	3	0	3
96 298-753 Suicide Prev Program	20	0.03%	62	0	62	4	66
97 299 Lapeer Comm Collaborat	41	0.06%	127	0	127	8	135
98 360 Drain Fund	1	0.00%	3	0	3	0	3
99 361 - 389 Debt Service Funds	96	0.15%	298	0	298	18	316
100 382 911 Debt Fund	110	0.17%	342	0	342	21	363
101 469 Cap Projects Fund	1	0.00%	3	0	3	0	3
102 470 Old Courthouse Restoration	28	0.04%	87	0	87	5	92
103 471 - 489 Drain Construct Funds	41	0.06%	127	0	127	8	135
104 482 911 Construction	10	0.02%	31	0	31	2	33
105 531 Delinquent Tax Fund	1,274	1.96%	3,958	0	3,958	242	4,199
106 532 Foreclosure	1,419	2.19%	4,408	0	4,408	269	4,677
107 571 Telecom Fund	12	0.02%	37	0	37	2	40
108 601 Revolving Drain Fund	21	0.03%	65	0	65	4	69
109 617 Treasurer Office Admin	12	0.02%	37	0	37	2	40
110 638 Drain Equipment	84	0.13%	261	0	261	16	277
111 649 CMH Equipment	62	0.10%	193	0	193	12	204
112 675 Equip Acquis & Replace	508	0.78%	1,578	0	1,578	96	1,674
113 676 Unemployment Insurance	1,881	2.90%	5,843	0	5,843	357	6,200
114 677 Worker's Comp Fund	1,930	2.98%	5,995	0	5,995	366	6,361
115 678 Health Insurance	5,446	8.40%	16,917	0	16,917	1,033	17,950
116 731 Retirement System	1,786	2.75%	5,548	0	5,548	339	5,887
117 736 Health Care Services	726	1.12%	2,255	0	2,255	138	2,393
119 801 Special Assess Drain	172	0.27%	534	0	534	33	567
121 All Other	70	0.11%	217	0	217	13	231
Subtotal	64,868	100.00%	201,504	0	201,504	11,183	212,687
Direct Bills					0		0
Total					\$201,504		\$212,687

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

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Accounts Payable Allocations

Dept:6 101-259 Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 101-102 Administration	36	0.32%	\$290	\$0	\$290	\$0	\$290
3 101-210 Professional Services	35	0.32%	282	0	282	0	282
4 101-253 Treasurer	10	0.09%	81	0	81	0	81
5 101-258 Computer Operations	44	0.40%	355	0	355	0	355
6 101-259 Accounting	34	0.31%	274	0	274	0	274
7 101-264 Utilities	256	2.31%	2,064	0	2,064	116	2,181
8 101-265 Building & Grounds	370	3.34%	2,984	0	2,984	168	3,152
9 101-954 Insurance	5	0.05%	40	0	40	2	43
10 101-101 Board of Commissioners	20	0.18%	161	0	161	9	170
11 101-131 Circuit Court	204	1.84%	1,645	0	1,645	93	1,738
12 101-136 District Court	145	1.31%	1,169	0	1,169	66	1,235
13 101-145 Jury Board	20	0.18%	161	0	161	9	170
14 101-147 Indigent Counsel	74	0.67%	597	0	597	34	630
16 101-151 Adult Probation	36	0.32%	290	0	290	16	307
17 101-191 Elections	72	0.65%	581	0	581	33	613
18 101-215 Clerk	95	0.86%	766	0	766	43	809
19 101-225 Equalization	19	0.17%	153	0	153	9	162
20 101-229 Prosecuting Attorney	222	2.00%	1,790	0	1,790	101	1,891
22 101-236 Register of Deeds	40	0.36%	323	0	323	18	341
24 101-275 Drain Commissioner	53	0.48%	427	0	427	24	451
25 101-301 Sheriff Administration	278	2.51%	2,242	0	2,242	126	2,368
26 101-315 Crime Justice Training	2	0.02%	16	0	16	1	17
27 101-351 Jail	168	1.51%	1,355	0	1,355	76	1,431
28 101-445 Drain-at-large	3	0.03%	24	0	24	1	26
29 101-648 Medical Examiner	72	0.65%	581	0	581	33	613
30 101-731 MSU Extension	22	0.20%	177	0	177	10	187
31 101-801 Planning	12	0.11%	97	0	97	5	102
32 101-803 Memberships & Dues	1	0.01%	8	0	8	0	9
33 101-851 LDC Development	1	0.01%	8	0	8	0	9
35 201 Road Commission	38	0.34%	306	0	306	17	324
36 207 & 208 Parks & Rec	109	0.98%	879	0	879	49	928
37 209 Polly Ann Trail	12	0.11%	97	0	97	5	102
38 211 911 Fund	260	2.34%	2,097	0	2,097	118	2,215
40 215 Friend of the Court	138	1.24%	1,113	0	1,113	63	1,176
42 216-134 Marriage Counseling	12	0.11%	97	0	97	5	102
43 221 Health Department	1,064	9.59%	8,580	0	8,580	483	9,063
44 222 Mental Health	3,587	32.33%	28,926	0	28,926	1,629	30,555
45 223 Personal Care-Aide	487	4.39%	3,927	0	3,927	221	4,148
46 224 Animal Control	146	1.32%	1,177	0	1,177	66	1,244
48 231 Specialty (MH) Court	96	0.87%	774	0	774	44	818
49 242 Remonumentation Grant	26	0.23%	210	0	210	12	221
50 255 Concealed Pistol Licensing	35	0.32%	282	0	282	16	298

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Accounts Payable Allocations

Dept:6 101-259 Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
51 256 Reg of Deeds Automation	56	0.50%	\$452	\$0	\$452	\$25	\$477
52 257 Budget Stabilization	12	0.11%	97	0	97	5	102
53 258 Emerg. Mgmt Fund	51	0.46%	411	0	411	23	434
54 259 Rental Property	52	0.47%	419	0	419	24	443
55 260 MIDC Indigent Defense	120	1.08%	968	0	968	54	1,022
56 261 Community Corrections	186	1.68%	1,500	0	1,500	84	1,584
57 262-309 Anti-Drug (TNU) Coord	57	0.51%	460	0	460	26	486
58 262-316 Anti-Drug (TNU) Oper	37	0.33%	298	0	298	17	315
59 263 Police Contracts	396	3.57%	3,193	0	3,193	180	3,373
60 264-228 Victim's Rights	1	0.01%	8	0	8	0	9
61 264-301 Sheriff	12	0.11%	97	0	97	5	102
62 264-309 Region Anti-Drug Coord	12	0.11%	97	0	97	5	102
64 264-318 Liquor License Dist	12	0.11%	97	0	97	5	102
65 264-331 Marine Safety	14	0.13%	113	0	113	6	119
66 264-332 SERT	21	0.19%	169	0	169	10	179
67 264-333 K-9 Unit	13	0.12%	105	0	105	6	111
68 264-335 Dive Team	13	0.12%	105	0	105	6	111
69 264-337 Mounted Division	12	0.11%	97	0	97	5	102
70 264-351 Jail/Feeding Prisoners	12	0.11%	97	0	97	5	102
71 264-352 Training	21	0.19%	169	0	169	10	179
72 266-302 Safe & Sober-Step Grant	16	0.14%	129	0	129	7	136
73 266-304 D.A.R.E. Grant	12	0.11%	97	0	97	5	102
74 266-305 Road Patrol Grant	12	0.11%	97	0	97	5	102
75 266-307 Motorcycle Safety	21	0.19%	169	0	169	10	179
76 266-309 Anti-Drug (RAD/TNU) Coord	12	0.11%	97	0	97	5	102
78 266-351 Jail/Feeding	75	0.68%	605	0	605	34	639
79 267-228 Victims Rights	12	0.11%	97	0	97	5	102
80 267-229 Prosecutor	12	0.11%	97	0	97	5	102
81 267-264 Building Ops	12	0.11%	97	0	97	5	102
82 267-301 Sheriff Admin	31	0.28%	250	0	250	14	264
83 267-334 Sheriff Forfeit	12	0.11%	97	0	97	5	102
84 269 Law Library	36	0.32%	290	0	290	16	307
85 274 Community Development	13	0.12%	105	0	105	6	111
86 276 Senior Millage	18	0.16%	145	0	145	8	153
87 282 CARES Act	86	0.78%	694	0	694	39	733
88 286 Local Reserve Fund	12	0.11%	97	0	97	5	102
89 291 MCF Operations	14	0.13%	113	0	113	6	119
90 292 Child Care Probate	181	1.63%	1,460	0	1,460	82	1,542
91 294 Veterans Trust	20	0.18%	161	0	161	9	170
92 295 Soldiers Relief	113	1.02%	911	0	911	51	963
93 296 Soil & Sed Special Projects	69	0.62%	556	0	556	31	588
94 298-747 Community Collaborative	14	0.13%	113	0	113	6	119

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Accounts Payable Allocations

Dept:6 101-259 Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
95 298-752 Senior Coalition	1	0.01%	\$8	\$0	\$8	\$0	\$9
96 298-753 Suicide Prev Program	14	0.13%	113	0	113	6	119
97 299 Lapeer Comm Collaborat	19	0.17%	153	0	153	9	162
99 361 - 389 Debt Service Funds	32	0.29%	258	0	258	15	273
100 382 911 Debt Fund	2	0.02%	16	0	16	1	17
101 469 Cap Projects Fund	1	0.01%	8	0	8	0	9
102 470 Old Courthouse Restoration	6	0.05%	48	0	48	3	51
103 471 - 489 Drain Construct Funds	31	0.28%	250	0	250	14	264
104 482 911 Construction	9	0.08%	73	0	73	4	77
105 531 Delinquent Tax Fund	12	0.11%	97	0	97	5	102
106 532 Foreclosure	103	0.93%	831	0	831	47	877
108 601 Revolving Drain Fund	20	0.18%	161	0	161	9	170
109 617 Treasurer Office Admin	12	0.11%	97	0	97	5	102
110 638 Drain Equipment	82	0.74%	661	0	661	37	698
111 649 CMH Equipment	13	0.12%	105	0	105	6	111
112 675 Equip Acquis & Replace	176	1.59%	1,419	0	1,419	80	1,499
113 676 Unemployment Insurance	12	0.11%	97	0	97	5	102
114 677 Worker's Comp Fund	26	0.23%	210	0	210	12	221
115 678 Health Insurance	149	1.34%	1,202	0	1,202	68	1,269
116 731 Retirement System	12	0.11%	97	0	97	5	102
117 736 Health Care Services	12	0.11%	97	0	97	5	102
119 801 Special Assess Drain	76	0.69%	613	0	613	35	647
121 All Other	2	0.02%	16	0	16	1	17
Subtotal	11,094	100.00%	89,464	0	89,464	4,965	94,429
Direct Bills					0		0
Total					\$89,464		\$94,429

Basis Units: Number of Accounts Payable Transactions

Source: General Ledger Detail

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Payroll Allocations

Dept:6 101-259 Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 101-102 Administration	4.00	0.99%	\$741	\$0	\$741	\$0	\$741
4 101-253 Treasurer	4.08	1.01%	756	0	756	0	756
6 101-259 Accounting	5.00	1.24%	926	0	926	0	926
8 101-265 Building & Grounds	6.74	1.68%	1,249	0	1,249	72	1,320
10 101-101 Board of Commissioners	7.00	1.74%	1,297	0	1,297	74	1,371
11 101-131 Circuit Court	17.55	4.37%	3,252	0	3,252	187	3,438
12 101-136 District Court	21.09	5.25%	3,908	0	3,908	224	4,132
18 101-215 Clerk	8.21	2.04%	1,521	0	1,521	87	1,608
19 101-225 Equalization	1.00	0.25%	185	0	185	11	196
20 101-229 Prosecuting Attorney	13.62	3.39%	2,524	0	2,524	145	2,668
22 101-236 Register of Deeds	4.00	0.99%	741	0	741	43	784
24 101-275 Drain Commissioner	3.00	0.75%	556	0	556	32	588
25 101-301 Sheriff Administration	29.82	7.42%	5,525	0	5,525	317	5,842
27 101-351 Jail	30.17	7.50%	5,590	0	5,590	321	5,911
29 101-648 Medical Examiner	0.44	0.11%	82	0	82	5	86
30 101-731 MSU Extension	1.28	0.32%	237	0	237	14	251
38 211 911 Fund	18.00	4.48%	3,335	0	3,335	191	3,527
40 215 Friend of the Court	17.00	4.23%	3,150	0	3,150	181	3,331
43 221 Health Department	47.55	11.83%	8,811	0	8,811	505	9,316
44 222 Mental Health	98.01	24.38%	18,160	0	18,160	1,042	19,202
45 223 Personal Care-Aide	19.44	4.84%	3,602	0	3,602	207	3,809
46 224 Animal Control	4.16	1.03%	771	0	771	44	815
48 231 Specialty (MH) Court	0.84	0.21%	156	0	156	9	165
49 242 Remonumentation Grant	0.26	0.06%	48	0	48	3	51
50 255 Concealed Pistol Licensing	1.91	0.48%	354	0	354	20	374
53 258 Emerg. Mgmt Fund	1.00	0.25%	185	0	185	11	196
56 261 Community Corrections	2.00	0.50%	371	0	371	21	392
59 263 Police Contracts	20.76	5.16%	3,847	0	3,847	221	4,067
65 264-331 Marine Safety	0.14	0.03%	26	0	26	1	27
74 266-305 Road Patrol Grant	1.00	0.25%	185	0	185	11	196
78 266-351 Jail/Feeding	1.00	0.25%	185	0	185	11	196
90 292 Child Care Probate	6.00	1.49%	1,112	0	1,112	64	1,176
92 295 Soldiers Relief	4.00	0.99%	741	0	741	43	784
94 298-747 Community Collaborative	0.97	0.24%	180	0	180	10	190
106 532 Foreclosure	1.00	0.25%	185	0	185	11	196

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Payroll Allocations

Dept:6 101-259 Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<hr/>							
Subtotal	402.04	100.00%	74,494	0	74,494	4,134	78,628
Direct Bills					0		0
Total					\$74,494		\$78,628
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Basis Units: Number of FTE's by Department
Source: County Payroll Records

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Termination Payoff Allocations

Dept:6 101-259 Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 101-102 Administration	4.00	0.99%	\$2,186	\$(26,295)	\$(24,109)	\$0	\$(24,109)
4 101-253 Treasurer	4.08	1.01%	2,230	0	2,230	0	2,230
6 101-259 Accounting	5.00	1.24%	2,733	0	2,733	0	2,733
8 101-265 Building & Grounds	6.74	1.68%	3,684	0	3,684	23	3,706
10 101-101 Board of Commissioners	7.00	1.74%	3,826	0	3,826	24	3,849
11 101-131 Circuit Court	17.55	4.37%	9,592	(13,451)	(3,860)	59	(3,801)
12 101-136 District Court	21.09	5.25%	11,526	(10,257)	1,269	71	1,340
18 101-215 Clerk	8.21	2.04%	4,487	(15,620)	(11,133)	28	(11,106)
19 101-225 Equalization	1.00	0.25%	547	0	547	3	550
20 101-229 Prosecuting Attorney	13.62	3.39%	7,444	0	7,444	46	7,489
22 101-236 Register of Deeds	4.00	0.99%	2,186	(8,830)	(6,644)	13	(6,631)
24 101-275 Drain Commissioner	3.00	0.75%	1,640	0	1,640	10	1,650
25 101-301 Sheriff Administration	29.82	7.42%	16,297	0	16,297	100	16,398
27 101-351 Jail	30.17	7.50%	16,489	(6,621)	9,867	101	9,969
29 101-648 Medical Examiner	0.44	0.11%	240	0	240	1	242
30 101-731 MSU Extension	1.28	0.32%	700	(5,620)	(4,920)	4	(4,916)
38 211 911 Fund	18.00	4.48%	9,838	0	9,838	60	9,898
40 215 Friend of the Court	17.00	4.23%	9,291	0	9,291	57	9,348
43 221 Health Department	47.55	11.83%	25,987	(15,062)	10,926	160	11,085
44 222 Mental Health	98.01	24.38%	53,565	(47,712)	5,853	329	6,182
45 223 Personal Care-Aide	19.44	4.84%	10,625	0	10,625	65	10,690
46 224 Animal Control	4.16	1.03%	2,274	(8,115)	(5,841)	14	(5,827)
48 231 Specialty (MH) Court	0.84	0.21%	459	0	459	3	462
49 242 Remonumentation Grant	0.26	0.06%	142	0	142	1	143
50 255 Concealed Pistol Licensing	1.91	0.48%	1,044	0	1,044	6	1,050
53 258 Emerg. Mgmt Fund	1.00	0.25%	547	0	547	3	550
56 261 Community Corrections	2.00	0.50%	1,093	0	1,093	7	1,100
59 263 Police Contracts	20.76	5.16%	11,346	(14,828)	(3,482)	70	(3,412)
65 264-331 Marine Safety	0.14	0.03%	77	0	77	0	77
74 266-305 Road Patrol Grant	1.00	0.25%	547	0	547	3	550
78 266-351 Jail/Feeding	1.00	0.25%	547	0	547	3	550
90 292 Child Care Probate	6.00	1.49%	3,279	(6,235)	(2,956)	20	(2,936)
92 295 Soldiers Relief	4.00	0.99%	2,186	0	2,186	13	2,200
94 298-747 Community Collaborative	0.97	0.24%	530	0	530	3	533
106 532 Foreclosure	1.00	0.25%	547	0	547	3	550

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Termination Payoff Allocations

Dept:6 101-259 Accounting

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<hr/>							
Subtotal	402.04	100.00%	219,726	(178,647)	41,079	1,306	42,385
Direct Bills					178,647		178,647
Total					\$219,726		\$221,032
<hr/> <hr/>							

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

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Allocation Summary

Dept:6 101-259 Accounting

Department	General Accounting	Accounts Payable	Payroll	Termination Payoff	Total
0 Direct Billed	\$0	\$0	\$0	\$178,647	\$178,647
2 101-102 Administration	2,153	290	741	(24,109)	(20,925)
3 101-210 Professional Services	3,482	282	0	0	3,764
4 101-253 Treasurer	6,840	81	756	2,230	9,907
5 101-258 Computer Operations	1,466	355	0	0	1,821
6 101-259 Accounting	4,383	274	926	2,733	8,316
7 101-264 Utilities	1,694	2,181	0	0	3,875
8 101-265 Building & Grounds	3,784	3,152	1,320	3,706	11,962
9 101-954 Insurance	3,003	43	0	0	3,045
10 101-101 Board of Commissioners	646	170	1,371	3,849	6,037
11 101-131 Circuit Court	4,146	1,738	3,438	(3,801)	5,522
12 101-136 District Court	2,014	1,235	4,132	1,340	8,721
13 101-145 Jury Board	66	170	0	0	236
14 101-147 Indigent Counsel	1,740	630	0	0	2,371
15 101-148 Probate Court	13	0	0	0	13
16 101-151 Adult Probation	119	307	0	0	425
17 101-191 Elections	564	613	0	0	1,177
18 101-215 Clerk	15,439	809	1,608	(11,106)	6,750
19 101-225 Equalization	758	162	196	550	1,666
20 101-229 Prosecuting Attorney	5,175	1,891	2,668	7,489	17,224
22 101-236 Register of Deeds	5,017	341	784	(6,631)	(490)
24 101-275 Drain Commissioner	959	451	588	1,650	3,648
25 101-301 Sheriff Administration	3,490	2,368	5,842	16,398	28,098
26 101-315 Crime Justice Training	13	17	0	0	30
27 101-351 Jail	1,691	1,431	5,911	9,969	19,002
28 101-445 Drain-at-large	10	26	0	0	35
29 101-648 Medical Examiner	943	613	86	242	1,884
30 101-731 MSU Extension	709	187	251	(4,916)	(3,769)
31 101-801 Planning	40	102	0	0	142
32 101-803 Memberships & Dues	3	9	0	0	12
33 101-851 LDC Development	3	9	0	0	12
34 101-990-999-201 Co Bridge Fund	3	0	0	0	3
35 201 Road Commission	719	324	0	0	1,042
36 207 & 208 Parks & Rec	623	928	0	0	1,551
37 209 Polly Ann Trail	43	102	0	0	145
38 211 911 Fund	2,449	2,215	3,527	9,898	18,088
40 215 Friend of the Court	4,117	1,176	3,331	9,348	17,971
42 216-134 Marriage Counseling	788	102	0	0	890
43 221 Health Department	10,557	9,063	9,316	11,085	40,022
44 222 Mental Health	27,660	30,555	19,202	6,182	83,599
45 223 Personal Care-Aide	3,652	4,148	3,809	10,690	22,299

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Allocation Summary

Dept:6 101-259 Accounting

Department	General Accounting	Accounts Payable	Payroll	Termination Payoff	Total
46 224 Animal Control	\$4,100	\$1,244	\$815	\$(5,827)	\$332
48 231 Specialty (MH) Court	1,229	818	165	462	2,674
49 242 Remonumentation Grant	534	221	51	143	949
50 255 Concealed Pistol Licensing	1,661	298	374	1,050	3,384
51 256 Reg of Deeds Automation	953	477	0	0	1,430
52 257 Budget Stabilization	178	102	0	0	280
53 258 Emerg. Mgmt Fund	936	434	196	550	2,116
54 259 Rental Property	293	443	0	0	736
55 260 MIDC Indigent Defense	448	1,022	0	0	1,470
56 261 Community Corrections	4,314	1,584	392	1,100	7,390
57 262-309 Anti-Drug (TNU) Coord	227	486	0	0	713
58 262-316 Anti-Drug (TNU) Oper	158	315	0	0	473
59 263 Police Contracts	11,460	3,373	4,067	(3,412)	15,488
60 264-228 Victim's Rights	10	9	0	0	18
61 264-301 Sheriff	43	102	0	0	145
62 264-309 Region Anti-Drug Coord	40	102	0	0	142
64 264-318 Liquor License Dist	49	102	0	0	152
65 264-331 Marine Safety	307	119	27	77	530
66 264-332 SERT	69	179	0	0	248
67 264-333 K-9 Unit	53	111	0	0	163
68 264-335 Dive Team	49	111	0	0	160
69 264-337 Mounted Division	40	102	0	0	142
70 264-351 Jail/Feeding Prisoners	40	102	0	0	142
71 264-352 Training	76	179	0	0	255
72 266-302 Safe & Sober-Step Grant	53	136	0	0	189
73 266-304 D.A.R.E. Grant	43	102	0	0	145
74 266-305 Road Patrol Grant	732	102	196	550	1,580
75 266-307 Motorcycle Safety	86	179	0	0	265
76 266-309 Anti-Drug (RAD/TNU) Coord	53	102	0	0	155
78 266-351 Jail/Feeding	1,140	639	196	550	2,525
79 267-228 Victims Rights	40	102	0	0	142
80 267-229 Prosecutor	69	102	0	0	171
81 267-264 Building Ops	40	102	0	0	142
82 267-301 Sheriff Admin	142	264	0	0	406
83 267-334 Sheriff Forfeit	40	102	0	0	142
84 269 Law Library	125	307	0	0	432
85 274 Community Development	56	111	0	0	167
86 276 Senior Millage	435	153	0	0	588
87 282 CARES Act	574	733	0	0	1,306
88 286 Local Reserve Fund	165	102	0	0	267
89 291 MCF Operations	728	119	0	0	848

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Allocation Summary

Dept:6 101-259 Accounting

Department	General Accounting	Accounts Payable	Payroll	Termination Payoff	Total
90 292 Child Care Probate	\$4,664	\$1,542	\$1,176	\$(2,936)	\$4,445
91 294 Veterans Trust	73	170	0	0	243
92 295 Soldiers Relief	1,539	963	784	2,200	5,485
93 296 Soil & Sed Special Projects	1,183	588	0	0	1,771
94 298-747 Community Collaborative	550	119	190	533	1,393
95 298-752 Senior Coalition	3	9	0	0	12
96 298-753 Suicide Prev Program	66	119	0	0	185
97 299 Lapeer Comm Collaborat	135	162	0	0	297
98 360 Drain Fund	3	0	0	0	3
99 361 - 389 Debt Service Funds	316	273	0	0	589
100 382 911 Debt Fund	363	17	0	0	380
101 469 Cap Projects Fund	3	9	0	0	12
102 470 Old Courthouse Restoration	92	51	0	0	143
103 471 - 489 Drain Construct Funds	135	264	0	0	399
104 482 911 Construction	33	77	0	0	110
105 531 Delinquent Tax Fund	4,199	102	0	0	4,301
106 532 Foreclosure	4,677	877	196	550	6,300
107 571 Telecom Fund	40	0	0	0	40
108 601 Revolving Drain Fund	69	170	0	0	240
109 617 Treasurer Office Admin	40	102	0	0	142
110 638 Drain Equipment	277	698	0	0	975
111 649 CMH Equipment	204	111	0	0	315
112 675 Equip Acquis & Replace	1,674	1,499	0	0	3,174
113 676 Unemployment Insurance	6,200	102	0	0	6,302
114 677 Worker's Comp Fund	6,361	221	0	0	6,583
115 678 Health Insurance	17,950	1,269	0	0	19,219
116 731 Retirement System	5,887	102	0	0	5,989
117 736 Health Care Services	2,393	102	0	0	2,495
119 801 Special Assess Drain	567	647	0	0	1,214
121 All Other	231	17	0	0	248
Total	\$212,687	\$94,429	\$78,628	\$221,032	\$606,776

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:7 101-264 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	11,348	0	0	0	0	0	11,348	0	0
920-020 Annex Building	P	8,389	0	0	8,389	0	0	0	0	0
920-030 Jail	P	105,146	0	0	0	105,146	0	0	0	0
920-040 Register of Deeds	P	2,182	0	0	0	0	0	0	2,182	0
920-060 Complex	P	183,337	0	183,337	0	0	0	0	0	0
920-070 Garage	P	2,326	0	0	0	0	0	0	0	2,326
920-080 315 Clay Street	P	0	0	0	0	0	0	0	0	0
920-120 MICOA Building	P	37,545	0	0	0	0	37,545	0	0	0
Subtotal - Services & Supplies		350,273	0	183,337	8,389	105,146	37,545	11,348	2,182	2,326
Department Cost Total		350,273	0	183,337	8,389	105,146	37,545	11,348	2,182	2,326
Adjustments to Cost										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
Total Costs After Adjustments		350,273	0	183,337	8,389	105,146	37,545	11,348	2,182	2,326
General Admin Distribution			0	0	0	0	0	0	0	0
Grand Total		\$350,273		\$183,337	\$8,389	\$105,146	\$37,545	\$11,348	\$2,182	\$2,326

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B. Incoming Costs - (Default Spread Expense%)

Dept:7 101-264 Utilities

Department	First Incoming	Second Incoming	County Complex	Annex	Jail	Health	Historic Courthouse	Storage Building	Other Buildings
3 Accounting Serv	\$550	\$48	\$313	\$14	\$180	\$64	\$19	\$4	\$4
3 Corporation Council	98	1	52	2	30	11	3	1	1
3 Cost Allocation	1,111	135	652	30	374	134	40	8	8
Subtotal - 101-210 Professional Service	1,759	184	1,017	47	584	208	63	12	13
4 Cash Accounting	1,846	205	1,074	49	616	220	66	13	14
4 Accounts Payable	478	50	277	13	159	57	17	3	4
Subtotal - 101-253 Treasurer	2,325	255	1,350	62	774	277	84	16	17
6 General Accounting	1,597	97	887	41	509	182	55	11	11
6 Accounts Payable	2,064	116	1,141	52	655	234	71	14	14
Subtotal - 101-259 Accounting	3,661	214	2,028	93	1,163	415	126	24	26
9 General Liability	0	157	82	4	47	17	5	1	1
Subtotal - 101-954 Insurance	0	157	82	4	47	17	5	1	1
Total Incoming	7,745	810	4,478	205	2,568	917	277	53	57
C. Total Allocated		\$358,828	\$187,815	\$8,593	\$107,714	\$38,462	\$11,626	\$2,235	\$2,383
			52.34%	2.39%	30.02%	10.72%	3.24%	0.62%	0.66%

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County Complex Allocations

Dept:7 101-264 Utilities

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 101-102 Administration	1,104	1.93%	\$3,610	\$0	\$3,610	\$0	\$3,610
4 101-253 Treasurer	2,173	3.79%	7,105	0	7,105	0	7,105
5 101-258 Computer Operations	426	0.74%	1,393	0	1,393	0	1,393
6 101-259 Accounting	1,161	2.03%	3,796	0	3,796	0	3,796
8 101-265 Building & Grounds	700	1.22%	2,289	0	2,289	6	2,295
10 101-101 Board of Commissioners	2,317	4.04%	7,576	0	7,576	19	7,595
11 101-131 Circuit Court	13,240	23.10%	43,292	0	43,292	107	43,399
12 101-136 District Court	8,395	14.65%	27,450	0	27,450	68	27,518
16 101-151 Adult Probation	1,689	2.95%	5,523	0	5,523	14	5,536
18 101-215 Clerk	4,092	7.14%	13,380	0	13,380	33	13,413
19 101-225 Equalization	1,345	2.35%	4,398	0	4,398	11	4,409
20 101-229 Prosecuting Attorney	4,435	7.74%	14,501	0	14,501	36	14,537
24 101-275 Drain Commissioner	1,262	2.20%	4,126	0	4,126	10	4,137
27 101-351 Jail	5,284	9.22%	17,278	0	17,278	43	17,320
40 215 Friend of the Court	6,145	10.72%	20,093	0	20,093	50	20,142
56 261 Community Corrections	750	1.31%	2,452	0	2,452	6	2,458
90 292 Child Care Probate	510	0.89%	1,668	0	1,668	4	1,672
121 All Other	2,282	3.98%	7,462	0	7,462	18	7,480
Subtotal	57,310	100.00%	187,391	0	187,391	424	187,815
Direct Bills					0		0
Total					\$187,391		\$187,815

Basis Units: Assigned Square Footage by Department

Source: Building and Grounds Department

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Annex Allocations

Dept:7 101-264 Utilities

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
22 101-236 Register of Deeds	2,532	43.30%	\$3,712	\$0	\$3,712	\$8	\$3,721
45 223 Personal Care-Aide	1,560	26.68%	2,287	0	2,287	5	2,292
92 295 Soldiers Relief	1,179	20.16%	1,729	0	1,729	4	1,732
121 All Other	577	9.87%	846	0	846	2	848
Subtotal	5,848	100.00%	8,574	0	8,574	19	8,593
Direct Bills					0		0
Total					\$8,574		\$8,593

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

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Jail Allocations

Dept:7 101-264 Utilities

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
25 101-301 Sheriff Administration	7,000	17.54%	\$18,855	\$0	\$18,855	\$43	\$18,897
27 101-351 Jail	32,900	82.46%	88,617	0	88,617	201	88,817
Subtotal	39,900	100.00%	107,471	0	107,471	243	107,714
Direct Bills					0		0
Total					\$107,471		\$107,714

Basis Units: Assigned Square Footage by Department

Source: Building and Grounds Department

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Health Allocations

Dept:7 101-264 Utilities

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 101-265 Building & Grounds	2,916	12.06%	\$4,628	\$0	\$4,628	\$10	\$4,638
30 101-731 MSU Extension	3,404	14.08%	5,402	0	5,402	12	5,415
43 221 Health Department	17,668	73.07%	28,040	0	28,040	63	28,103
121 All Other	192	0.79%	305	0	305	1	305
Subtotal	24,180	100.00%	38,375	0	38,375	87	38,462
Direct Bills					0		0
Total					\$38,375		\$38,462

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

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Historic Courthouse Allocations

Dept:7 101-264 Utilities

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
121 All Other	6,990	100.00%	\$11,599	\$0	\$11,599	\$26	\$11,626
Subtotal	6,990	100.00%	11,599	0	11,599	26	11,626
Direct Bills					0		0
Total					\$11,599		\$11,626

Basis Units: Assigned Square Footage by Department

Source: Buildings and Grounds Department

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Storage Building Allocations

Dept:7 101-264 Utilities

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
10 101-101 Board of Commissioners	224	11.58%	\$258	\$0	\$258	\$1	\$259
11 101-131 Circuit Court	243	12.56%	280	0	280	1	281
12 101-136 District Court	952	49.20%	1,097	0	1,097	2	1,100
20 101-229 Prosecuting Attorney	516	26.67%	595	0	595	1	596
Subtotal	1,935	100.00%	2,230	0	2,230	5	2,235
Direct Bills					0		0
Total					\$2,230		\$2,235

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

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Other Buildings Allocations

Dept:7 101-264 Utilities

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
112 675 Equip Acquis & Replace	1	100.00%	\$2,377	\$0	\$2,377	\$5	\$2,383
Subtotal	1	100.00%	2,377	0	2,377	5	2,383
Direct Bills					0		0
Total					\$2,377		\$2,383
Basis Units: Dollars of Cost by Building							
Source: Ledger							

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Allocation Summary

Dept:7 101-264 Utilities

Department	County Complex	Annex	Jail	Health	Historic Courthouse	Storage Building	Other Buildings	Total
2 101-102 Administration	\$3,610	\$0	\$0	\$0	\$0	\$0	\$0	\$3,610
4 101-253 Treasurer	7,105	0	0	0	0	0	0	7,105
5 101-258 Computer Operations	1,393	0	0	0	0	0	0	1,393
6 101-259 Accounting	3,796	0	0	0	0	0	0	3,796
8 101-265 Building & Grounds	2,295	0	0	4,638	0	0	0	6,933
10 101-101 Board of Commissioners	7,595	0	0	0	0	259	0	7,854
11 101-131 Circuit Court	43,399	0	0	0	0	281	0	43,680
12 101-136 District Court	27,518	0	0	0	0	1,100	0	28,618
16 101-151 Adult Probation	5,536	0	0	0	0	0	0	5,536
18 101-215 Clerk	13,413	0	0	0	0	0	0	13,413
19 101-225 Equalization	4,409	0	0	0	0	0	0	4,409
20 101-229 Prosecuting Attorney	14,537	0	0	0	0	596	0	15,133
22 101-236 Register of Deeds	0	3,721	0	0	0	0	0	3,721
24 101-275 Drain Commissioner	4,137	0	0	0	0	0	0	4,137
25 101-301 Sheriff Administration	0	0	18,897	0	0	0	0	18,897
27 101-351 Jail	17,320	0	88,817	0	0	0	0	106,137
30 101-731 MSU Extension	0	0	0	5,415	0	0	0	5,415
40 215 Friend of the Court	20,142	0	0	0	0	0	0	20,142
43 221 Health Department	0	0	0	28,103	0	0	0	28,103
45 223 Personal Care-Aide	0	2,292	0	0	0	0	0	2,292
56 261 Community Corrections	2,458	0	0	0	0	0	0	2,458
90 292 Child Care Probate	1,672	0	0	0	0	0	0	1,672
92 295 Soldiers Relief	0	1,732	0	0	0	0	0	1,732
112 675 Equip Acquis & Replace	0	0	0	0	0	0	2,383	2,383
121 All Other	7,480	848	0	305	11,626	0	0	20,259
Total	\$187,815	\$8,593	\$107,714	\$38,462	\$11,626	\$2,235	\$2,383	\$358,828

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.

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Nature and Extent of Service
Continued

- **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.
- **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 directly to FIA.
- **Central Dispatch (911)** - Maintenance and repairs of the Central Dispatch building are identified and allocated directly to Central Dispatch.
- **Mental Health Building** - Maintenance and repairs of the Mental Health Building are identified and the costs are allocated based on allocated square footage.
- **Historic Courthouse** - Maintenance and repairs of the Historic Courthouse are identified and allocated to Other.
- **Other Buildings** - Maintenance and repairs of Other County Property are identified and allocated to Other.

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Nature and Extent of Service
Continued

- **Phones / Networks** – The telephone system is a necessary service required by all operating departments in order to communicate with clients and other departments within the County. Costs for maintaining the telephone system and network are identified within this function and allocated to all departments based on the number of telephone lines assigned.
- **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 equally to all departments in the Complex. 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:8 101-265 Building & Grounds

Description		Amount	General Admin	County Complex	Annex	Jail	Health Building	Garage	Storage	Animal Shelter
Personnel Costs										
Salaries	S1	257,526	0	92,812	10,301	42,852	33,298	3,708	3,039	1,854
Salary % Split			.00%	36.04%	4.00%	16.64%	12.93%	1.44%	1.18%	.72%
Benefits	S	125,269	0	45,147	5,011	20,845	16,197	1,804	1,478	902
Subtotal - Personnel Costs		382,795	0	137,959	15,312	63,697	49,495	5,512	4,517	2,756
Services & Supplies Cost										
728-000 Postage	S	96	0	34	4	16	12	1	1	1
729-000 Printing & Binding	S	268	0	97	11	45	35	4	3	2
730-000 Office Supplies	S	99	0	36	4	17	13	1	1	1
730-010 Supplies - Other	S	307	0	111	12	51	40	4	4	2
730-020 Janitorial Supplies	S	12,877	0	4,641	515	2,143	1,665	185	152	93
743-000 Uniforms	S	708	0	255	28	118	92	10	8	5
744-000 Gas, Oil, Grease	S	2,489	0	897	100	414	322	36	29	18
775- Repairs & Maintenance	P	39,890	0	10,606	582	21,432	2,880	742	0	598
813-000 Contracted Services	P	721	721	0	0	0	0	0	0	0
850-000 Telephone	P	3,434	0	0	0	0	0	0	0	0
850-020 Telephone - Other	P	0	0	0	0	0	0	0	0	0
930-020 B/G Care & Maintenance	P	189,771	1,883	112,645	14,672	13,450	2,288	0	188	7,580
930-120 Maint Contract - MICOA Bldg	P	56,121	0	0	0	0	56,121	0	0	0
933-000 Office Equipment Maint	S	575	0	207	23	96	74	8	7	4
934-000 Rubbish Removal	P	25,574	4,756	3,253	361	4,920	0	1,680	106	840
942.000 Vehicle Cost Allocation	D	8,131	0	0	0	0	0	0	0	0
944.000 Technology Licenses	S	16,700	0	6,019	668	2,779	2,159	240	197	120
977.000 Machinery & Equipment	S	1,235	0	445	49	205	160	18	15	9
Subtotal - Services & Supplies		358,996	7,359	139,246	17,028	45,684	65,860	2,931	712	9,273
Department Cost Total		741,791	7,359	277,205	32,340	109,381	115,356	8,443	5,229	12,029
Adjustments to Cost										
942.000 Vehicle Cost Allocation	D	(8,131)	0	0	0	0	0	0	0	0

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A. Department Costs

Dept:8 101-265 Building & Grounds

Description	Amount	General Admin	County Complex	Annex	Jail	Health Building	Garage	Storage	Animal Shelter
Subtotal - Adjustments	(8,131)	0	0	0	0	0	0	0	0
Total Costs After Adjustments	733,660	7,359	277,205	32,340	109,381	115,356	8,443	5,229	12,029
General Admin Distribution		(7,359)	2,809	328	1,108	1,169	86	53	122
Grand Total	\$733,660		\$280,013	\$32,668	\$110,490	\$116,524	\$8,529	\$5,282	\$12,151

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A. Department Costs

Dept:8 101-265 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	257,526	20,061	7,520	38,655	0	3,425	0	0	0
Salary % Split			7.79%	2.92%	15.01%	.00%	1.33%	.00%	.00%	.00%
Benefits	S	125,269	9,758	3,658	18,803	0	1,666	0	0	0
Subtotal - Personnel Costs		382,795	29,820	11,178	57,457	0	5,091	0	0	0
Services & Supplies Cost										
728-000 Postage	S	96	7	3	14	0	1	0	0	0
729-000 Printing & Binding	S	268	21	8	40	0	4	0	0	0
730-000 Office Supplies	S	99	8	3	15	0	1	0	0	0
730-010 Supplies - Other	S	307	24	9	46	0	4	0	0	0
730-020 Janitorial Supplies	S	12,877	1,003	376	1,933	0	171	0	0	0
743-000 Uniforms	S	708	55	21	106	0	9	0	0	0
744-000 Gas, Oil, Grease	S	2,489	194	73	374	0	33	0	0	0
775- Repairs & Maintenance	P	39,890	1,398	0	0	1,287	365	0	0	0
813-000 Contracted Services	P	721	0	0	0	0	0	0	0	0
850-000 Telephone	P	3,434	0	0	0	0	0	3,434	0	0
850-020 Telephone - Other	P	0	0	0	0	0	0	0	0	0
930-020 B/G Care & Maintenance	P	189,771	31,624	1,052	0	3,876	0	0	0	514
930-120 Maint Contract - MICOA Bldg	P	56,121	0	0	0	0	0	0	0	0
933-000 Office Equipment Maint	S	575	45	17	86	0	8	0	0	0
934-000 Rubbish Removal	P	25,574	2,520	0	0	0	0	0	7,139	0
942.000 Vehicle Cost Allocation	D	8,131	0	0	0	0	0	0	0	0
944.000 Technology Licenses	S	16,700	1,301	488	2,507	0	222	0	0	0
977.000 Machinery & Equipment	S	1,235	96	36	185	0	16	0	0	0
Subtotal - Services & Supplies		358,996	38,296	2,084	5,307	5,163	835	3,434	7,139	514
Department Cost Total		741,791	68,116	13,262	62,764	5,163	5,926	3,434	7,139	514
Adjustments to Cost										
942.000 Vehicle Cost Allocation	D	(8,131)	0	0	0	0	0	0	0	0

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A. Department Costs

Dept:8 101-265 Building & Grounds

Description	Amount	Social Services	Central Dispatch	Mental Health	Historic Old Courthouse	Other Buildings	Phone/Netwo rk	Shredding Services	Direct Services
Subtotal - Adjustments	(8,131)	0	0	0	0	0	0	0	0
Total Costs After Adjustments	733,660	68,116	13,262	62,764	5,163	5,926	3,434	7,139	514
General Admin Distribution		690	134	636	52	60	35	72	5
Grand Total	\$733,660	\$68,806	\$13,396	\$63,400	\$5,215	\$5,986	\$3,469	\$7,211	\$519

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B. Incoming Costs - (Default Spread Expense%)

Dept:8 101-265 Building & Grounds

Department	First Incoming	Second Incoming	County Complex	Annex	Jail	Health Building	Garage	Storage	Animal Shelter	Social Services
1 County Complex	\$3,587	\$9	\$1,373	\$160	\$542	\$571	\$42	\$26	\$60	\$337
1 Health Building	1,010	3	386	45	153	161	12	7	17	95
Subtotal - Building Depreciation	4,597	11	1,759	205	694	732	54	33	76	432
2 Administration	4,606	38	1,773	207	699	738	54	33	77	436
Subtotal - 101-102 Administration	4,606	38	1,773	207	699	738	54	33	77	436
3 Accounting Serv	1,229	107	510	60	201	212	16	10	22	125
3 Corporation Council	207	2	80	9	32	33	2	2	3	20
3 Labor Relations	662	31	264	31	104	110	8	5	11	65
3 Cost Allocation	2,381	290	1,019	119	402	424	31	19	44	250
3 HR Physicals	46	1	18	2	7	7	1	0	1	4
Subtotal - 101-210 Professional Service	4,526	431	1,892	221	747	787	58	36	82	465
4 Cash Accounting	4,124	458	1,749	204	690	728	53	33	76	430
4 Accounts Payable	691	72	291	34	115	121	9	5	13	72
4 Phones	284	30	120	14	47	50	4	2	5	29
Subtotal - 101-253 Treasurer	5,099	560	2,160	252	852	899	66	41	94	531
5 Network Support	9,630	179	3,744	437	1,477	1,558	114	71	162	920
Subtotal - 101-258 Computer Operator	9,630	179	3,744	437	1,477	1,558	114	71	162	920
6 General Accounting	3,566	218	1,444	168	570	601	44	27	63	355
6 Accounts Payable	2,984	168	1,203	140	475	501	37	23	52	296
6 Payroll	1,249	72	504	59	199	210	15	10	22	124
6 Termination Payoff	3,684	23	1,415	165	558	589	43	27	61	348
Subtotal - 101-259 Accounting	11,482	480	4,566	533	1,802	1,900	139	86	198	1,122
7 County Complex	2,289	6	876	102	346	364	27	17	38	215
7 Health	4,628	10	1,770	207	699	737	54	33	77	435
Subtotal - 101-264 Utilities	6,917	16	2,646	309	1,044	1,101	81	50	115	650
8 County Complex	0	3,639	1,389	162	548	578	42	26	60	341
8 Health Building	0	14,950	5,706	666	2,251	2,374	174	108	248	1,402
8 Phone/Network	0	24	9	1	4	4	0	0	0	2

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B. Incoming Costs - (Default Spread Expense%)

Dept:8 101-265 Building & Grounds

Department	First Incoming	Second Incoming	County Complex	Annex	Jail	Health Building	Garage	Storage	Animal Shelter	Social Services
8 Shredding Services	\$0	\$451	\$172	\$20	\$68	\$72	\$5	\$3	\$7	\$42
Subtotal - 101-265 Building & Grounds	0	19,064	7,276	849	2,871	3,028	222	137	316	1,788
9 General Liability	0	332	127	15	50	53	4	2	6	31
9 Vehicle Insurance	0	6,407	2,445	285	965	1,018	74	46	106	601
9 Public Officials Liability	0	1,736	662	77	261	276	20	12	29	163
9 County Complex Property	0	278	106	12	42	44	3	2	5	26
9 Health Building Property	0	893	341	40	134	142	10	6	15	84
9 Additional Insurance	0	2,359	900	105	355	375	27	17	39	221
Subtotal - 101-954 Insurance	0	12,004	4,581	534	1,808	1,906	140	86	199	1,126
Total Incoming	46,858	32,783	30,396	3,546	11,994	12,649	926	573	1,319	7,469
C. Total Allocated		\$813,300	\$310,410	\$36,214	\$122,484	\$129,174	\$9,455	\$5,855	\$13,470	\$76,275
			38.17%	4.45%	15.06%	15.88%	1.16%	0.72%	1.66%	9.38%

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B. Incoming Costs - (Default Spread Expense%)

Dept:8 101-265 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	\$3,587	\$9	\$66	\$311	\$26	\$29	\$17	\$35	\$3
1 Health Building	1,010	3	18	88	7	8	5	10	1
Subtotal - Building Depreciation	4,597	11	84	398	33	38	22	45	3
2 Administration	4,606	38	85	401	33	38	22	46	3
Subtotal - 101-102 Administration	4,606	38	85	401	33	38	22	46	3
3 Accounting Serv	1,229	107	24	116	10	11	6	13	1
3 Corporation Council	207	2	4	18	1	2	1	2	0
3 Labor Relations	662	31	13	60	5	6	3	7	0
3 Cost Allocation	2,381	290	49	231	19	22	13	26	2
3 HR Physicals	46	1	1	4	0	0	0	0	0
Subtotal - 101-210 Professional Service	4,526	431	91	428	35	40	23	49	4
4 Cash Accounting	4,124	458	84	396	33	37	22	45	3
4 Accounts Payable	691	72	14	66	5	6	4	8	1
4 Phones	284	30	6	27	2	3	1	3	0
Subtotal - 101-253 Treasurer	5,099	560	103	489	40	46	27	56	4
5 Network Support	9,630	179	179	848	70	80	46	96	7
Subtotal - 101-258 Computer Operator	9,630	179	179	848	70	80	46	96	7
6 General Accounting	3,566	218	69	327	27	31	18	37	3
6 Accounts Payable	2,984	168	58	272	22	26	15	31	2
6 Payroll	1,249	72	24	114	9	11	6	13	1
6 Termination Payoff	3,684	23	68	320	26	30	18	36	3
Subtotal - 101-259 Accounting	11,482	480	218	1,034	85	98	57	118	8
7 County Complex	2,289	6	42	198	16	19	11	23	2
7 Health	4,628	10	85	401	33	38	22	46	3
Subtotal - 101-264 Utilities	6,917	16	127	599	49	57	33	68	5
8 County Complex	0	3,639	66	314	26	30	17	36	3
8 Health Building	0	14,950	273	1,292	106	122	71	147	11
8 Phone/Network	0	24	0	2	0	0	0	0	0

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B. Incoming Costs - (Default Spread Expense%)

Dept:8 101-265 Building & Grounds

Department	First Incoming	Second Incoming	Central Dispatch	Mental Health	Historic Old Courthouse	Other Buildings	Phone/Netwo rk	Shredding Services	Direct Services
8 Shredding Services	\$0	\$451	\$8	\$39	\$3	\$4	\$2	\$4	\$0
Subtotal - 101-265 Building & Grounds	0	19,064	348	1,647	136	156	90	187	13
9 General Liability	0	332	6	29	2	3	2	3	0
9 Vehicle Insurance	0	6,407	117	554	46	52	30	63	5
9 Public Officials Liability	0	1,736	32	150	12	14	8	17	1
9 County Complex Property	0	278	5	24	2	2	1	3	0
9 Health Building Property	0	893	16	77	6	7	4	9	1
9 Additional Insurance	0	2,359	43	204	17	19	11	23	2
Subtotal - 101-954 Insurance	0	12,004	219	1,037	85	98	57	118	8
Total Incoming	46,858	32,783	1,454	6,882	566	650	377	783	56
C. Total Allocated		\$813,300	\$14,850	\$70,282	\$5,781	\$6,636	\$3,846	\$7,994	\$576
			1.83%	8.64%	0.71%	0.82%	0.47%	0.98%	0.07%

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County Complex Allocations

Dept:8 101-265 Building & Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 101-102 Administration	1,104	1.93%	\$5,739	\$0	\$5,739	\$0	\$5,739
4 101-253 Treasurer	2,173	3.79%	11,295	0	11,295	0	11,295
5 101-258 Computer Operations	426	0.74%	2,214	0	2,214	0	2,214
6 101-259 Accounting	1,161	2.03%	6,035	0	6,035	0	6,035
8 101-265 Building & Grounds	700	1.22%	3,639	0	3,639	0	3,639
10 101-101 Board of Commissioners	2,317	4.04%	12,044	0	12,044	560	12,604
11 101-131 Circuit Court	13,240	23.10%	68,822	0	68,822	3,201	72,023
12 101-136 District Court	8,395	14.65%	43,637	0	43,637	2,030	45,667
16 101-151 Adult Probation	1,689	2.95%	8,779	0	8,779	408	9,188
18 101-215 Clerk	4,092	7.14%	21,270	0	21,270	989	22,260
19 101-225 Equalization	1,345	2.35%	6,991	0	6,991	325	7,317
20 101-229 Prosecuting Attorney	4,435	7.74%	23,053	0	23,053	1,072	24,126
24 101-275 Drain Commissioner	1,262	2.20%	6,560	0	6,560	305	6,865
27 101-351 Jail	5,284	9.22%	27,466	0	27,466	1,278	28,744
40 215 Friend of the Court	6,145	10.72%	31,942	0	31,942	1,486	33,428
56 261 Community Corrections	750	1.31%	3,899	0	3,899	181	4,080
90 292 Child Care Probate	510	0.89%	2,651	0	2,651	123	2,774
121 All Other	2,282	3.98%	11,862	0	11,862	552	12,414
Subtotal	57,310	100.00%	297,897	0	297,897	12,512	310,410
Direct Bills					0		0
Total					\$297,897		\$310,410

Basis Units: Assigned Square Footage by Department

Source: Buildings and Grounds Department

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Annex Allocations

Dept:8 101-265 Building & Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
22 101-236 Register of Deeds	2,532	43.30%	\$15,048	\$0	\$15,048	\$632	\$15,680
45 223 Personal Care-Aide	1,560	26.68%	9,271	0	9,271	389	9,660
92 295 Soldiers Relief	1,179	20.16%	7,007	0	7,007	294	7,301
121 All Other	577	9.87%	3,429	0	3,429	144	3,573
Subtotal	5,848	100.00%	34,754	0	34,754	1,460	36,214
Direct Bills					0		0
Total					\$34,754		\$36,214

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

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Jail Allocations

Dept:8 101-265 Building & Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
25 101-301 Sheriff Administration	7,000	17.54%	\$20,622	\$0	\$20,622	\$866	\$21,488
27 101-351 Jail	32,900	82.46%	96,924	0	96,924	4,071	100,995
Subtotal	39,900	100.00%	117,546	0	117,546	4,937	122,484
Direct Bills					0		0
Total					\$117,546		\$122,484

Basis Units: Assigned Square Footage by Department

Source: Buildings and Grounds Department

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Health Building Allocations

Dept:8 101-265 Building & Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 101-265 Building & Grounds	2,916	12.06%	\$14,950	\$0	\$14,950	\$0	\$14,950
30 101-731 MSU Extension	3,404	14.08%	17,452	0	17,452	834	18,285
43 221 Health Department	17,668	73.07%	90,581	0	90,581	4,326	94,907
121 All Other	192	0.79%	984	0	984	47	1,031
Subtotal	24,180	100.00%	123,967	0	123,967	5,207	129,174
Direct Bills					0		0
Total					\$123,967		\$129,174

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

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Garage Allocations

Dept:8 101-265 Building & Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
112 675 Equip Acquis & Replace	3,456	100.00%	\$9,074	\$0	\$9,074	\$381	\$9,455
Subtotal	3,456	100.00%	9,074	0	9,074	381	9,455
Direct Bills					0		0
Total					\$9,074		\$9,455

Basis Units: Assigned Square Footage by Department

Source: Buildings and Grounds Department

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Storage Allocations

Dept:8 101-265 Building & Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
10 101-101 Board of Commissioners	224	11.58%	\$650	\$0	\$650	\$27	\$678
11 101-131 Circuit Court	243	12.56%	706	0	706	30	735
12 101-136 District Court	952	49.20%	2,764	0	2,764	116	2,881
20 101-229 Prosecuting Attorney	516	26.67%	1,498	0	1,498	63	1,561
Subtotal	1,935	100.00%	5,619	0	5,619	236	5,855
Direct Bills					0		0
Total					\$5,619		\$5,855

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

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Animal Shelter Allocations

Dept:8 101-265 Building & Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
46 224 Animal Control	100	100.00%	\$12,927	\$0	\$12,927	\$543	\$13,470
Subtotal	100	100.00%	12,927	0	12,927	543	13,470
Direct Bills					0		0
Total					\$12,927		\$13,470

Basis Units: Direct Assignment
Source: Buildings and Grounds Department

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Social Services Allocations

Dept:8 101-265 Building & Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
120 FIA Space	100	100.00%	\$73,201	\$0	\$73,201	\$3,075	\$76,275
Subtotal	100	100.00%	73,201	0	73,201	3,075	76,275
Direct Bills					0		0
Total					\$73,201		\$76,275
Basis Units: Assigned Square Footage							
Source: Buildings and Grounds Department							

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Central Dispatch Allocations

Dept:8 101-265 Building & Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
38 211 911 Fund	100	100.00%	\$14,252	\$0	\$14,252	\$599	\$14,850
Subtotal	100	100.00%	14,252	0	14,252	599	14,850
Direct Bills					0		0
Total					\$14,252		\$14,850
Basis Units: Direct Assignment							
Source: Buildings and Grounds Department							

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Mental Health Allocations

Dept:8 101-265 Building & Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
44 222 Mental Health	34,852	96.81%	\$65,298	\$0	\$65,298	\$2,743	\$68,041
121 All Other	1,148	3.19%	2,151	0	2,151	90	2,241
Subtotal	36,000	100.00%	67,449	0	67,449	2,833	70,282
Direct Bills					0		0
Total					\$67,449		\$70,282
Basis Units: Assigned Square Footage							
Source: Buildings and Grounds Department							

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Historic Old Courthouse Allocations

Dept:8 101-265 Building & Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
121 All Other	6,690	100.00%	\$5,548	\$0	\$5,548	\$233	\$5,781
Subtotal	6,690	100.00%	5,548	0	5,548	233	5,781
Direct Bills					0		0
Total					\$5,548		\$5,781
Basis Units: Assigned Square Footage							
Source: Buildings and Grounds Department							

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Other Buildings Allocations

Dept:8 101-265 Building & Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
121 All Other	3,200	100.00%	\$6,368	\$0	\$6,368	\$267	\$6,636
Subtotal	3,200	100.00%	6,368	0	6,368	267	6,636
Direct Bills					0		0
Total					\$6,368		\$6,636
Basis Units: Assigned Square Footage							
Source: Buildings and Grounds Department							

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Phone/Network Allocations

Dept:8 101-265 Building & Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 101-102 Administration	5	1.08%	\$40	\$0	\$40	\$0	\$40
4 101-253 Treasurer	6	1.30%	48	0	48	0	48
5 101-258 Computer Operations	1	0.22%	8	0	8	0	8
6 101-259 Accounting	6	1.30%	48	0	48	0	48
8 101-265 Building & Grounds	3	0.65%	24	0	24	0	24
10 101-101 Board of Commissioners	7	1.52%	56	0	56	2	59
11 101-131 Circuit Court	13	2.82%	104	0	104	5	109
12 101-136 District Court	27	5.86%	216	0	216	10	226
15 101-148 Probate Court	19	4.12%	152	0	152	7	159
16 101-151 Adult Probation	9	1.95%	72	0	72	3	75
18 101-215 Clerk	9	1.95%	72	0	72	3	75
19 101-225 Equalization	2	0.43%	16	0	16	1	17
20 101-229 Prosecuting Attorney	16	3.47%	128	0	128	6	134
22 101-236 Register of Deeds	9	1.95%	72	0	72	3	75
24 101-275 Drain Commissioner	4	0.87%	32	0	32	1	33
25 101-301 Sheriff Administration	38	8.24%	304	0	304	13	318
27 101-351 Jail	36	7.81%	288	0	288	13	301
30 101-731 MSU Extension	10	2.17%	80	0	80	4	84
40 215 Friend of the Court	24	5.21%	192	0	192	8	201
43 221 Health Department	73	15.84%	584	0	584	26	610
44 222 Mental Health	104	22.56%	833	0	833	37	869
45 223 Personal Care-Aide	3	0.65%	24	0	24	1	25
46 224 Animal Control	4	0.87%	32	0	32	1	33
53 258 Emerg. Mgmt Fund	1	0.22%	8	0	8	0	8
55 260 MIDC Indigent Defense	2	0.43%	16	0	16	1	17
56 261 Community Corrections	3	0.65%	24	0	24	1	25
59 263 Police Contracts	18	3.90%	144	0	144	6	150
90 292 Child Care Probate	3	0.65%	24	0	24	1	25
92 295 Soldiers Relief	5	1.08%	40	0	40	2	42
106 532 Foreclosure	1	0.22%	8	0	8	0	8
Subtotal	461	100.00%	3,691	0	3,691	155	3,846
Direct Bills					0		0
Total					\$3,691		\$3,846

Basis Units: Number of Phone Lines
Source: Phone Directory

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Shredding Services Allocations

Dept:8 101-265 Building & Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 101-102 Administration	1	5.88%	\$451	\$0	\$451	\$0	\$451
4 101-253 Treasurer	1	5.88%	451	0	451	0	451
5 101-258 Computer Operations	1	5.88%	451	0	451	0	451
6 101-259 Accounting	1	5.88%	451	0	451	0	451
8 101-265 Building & Grounds	1	5.88%	451	0	451	0	451
10 101-101 Board of Commissioners	1	5.88%	451	0	451	27	478
11 101-131 Circuit Court	1	5.88%	451	0	451	27	478
12 101-136 District Court	2	11.76%	903	0	903	54	956
16 101-151 Adult Probation	1	5.88%	451	0	451	27	478
18 101-215 Clerk	1	5.88%	451	0	451	27	478
19 101-225 Equalization	1	5.88%	451	0	451	27	478
20 101-229 Prosecuting Attorney	1	5.88%	451	0	451	27	478
40 215 Friend of the Court	2	11.76%	903	0	903	54	956
56 261 Community Corrections	1	5.88%	451	0	451	27	478
90 292 Child Care Probate	1	5.88%	451	0	451	27	478
Subtotal	17	100.00%	7,672	0	7,672	322	7,994
Direct Bills					0		0
Total					\$7,672		\$7,994

Basis Units: Number of Shredding Collection Containers

Source: Buildings and Grounds

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Direct Services Allocations

Dept:8 101-265 Building & Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
18 101-215 Clerk	38.75	7.54%	\$42	\$0	\$42	\$2	\$43
40 215 Friend of the Court	475.38	92.46%	511	0	511	21	532
Subtotal	514.13	100.00%	553	0	553	23	576
Direct Bills					0		0
Total					\$553		\$576

Basis Units: Dollar Amount of specific Services by Department

Source: Paid Invoices

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Allocation Summary

Dept:8 101-265 Building & Grounds

Department	County Complex	Annex	Jail	Health Building	Garage	Storage	Animal Shelter	Social Services	Central Dispatch	Mental Health
2 101-102 Administration	\$5,739	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4 101-253 Treasurer	11,295	0	0	0	0	0	0	0	0	0
5 101-258 Computer Operations	2,214	0	0	0	0	0	0	0	0	0
6 101-259 Accounting	6,035	0	0	0	0	0	0	0	0	0
8 101-265 Building & Grounds	3,639	0	0	14,950	0	0	0	0	0	0
10 101-101 Board of Commissioners	12,604	0	0	0	0	678	0	0	0	0
11 101-131 Circuit Court	72,023	0	0	0	0	735	0	0	0	0
12 101-136 District Court	45,667	0	0	0	0	2,881	0	0	0	0
15 101-148 Probate Court	0	0	0	0	0	0	0	0	0	0
16 101-151 Adult Probation	9,188	0	0	0	0	0	0	0	0	0
18 101-215 Clerk	22,260	0	0	0	0	0	0	0	0	0
19 101-225 Equalization	7,317	0	0	0	0	0	0	0	0	0
20 101-229 Prosecuting Attorney	24,126	0	0	0	0	1,561	0	0	0	0
22 101-236 Register of Deeds	0	15,680	0	0	0	0	0	0	0	0
24 101-275 Drain Commissioner	6,865	0	0	0	0	0	0	0	0	0
25 101-301 Sheriff Administration	0	0	21,488	0	0	0	0	0	0	0
27 101-351 Jail	28,744	0	100,995	0	0	0	0	0	0	0
30 101-731 MSU Extension	0	0	0	18,285	0	0	0	0	0	0
38 211 911 Fund	0	0	0	0	0	0	0	0	14,850	0
40 215 Friend of the Court	33,428	0	0	0	0	0	0	0	0	0
43 221 Health Department	0	0	0	94,907	0	0	0	0	0	0
44 222 Mental Health	0	0	0	0	0	0	0	0	0	68,041
45 223 Personal Care-Aide	0	9,660	0	0	0	0	0	0	0	0
46 224 Animal Control	0	0	0	0	0	0	13,470	0	0	0
53 258 Emerg. Mgmt Fund	0	0	0	0	0	0	0	0	0	0
55 260 MIDC Indigent Defense	0	0	0	0	0	0	0	0	0	0
56 261 Community Corrections	4,080	0	0	0	0	0	0	0	0	0
59 263 Police Contracts	0	0	0	0	0	0	0	0	0	0
90 292 Child Care Probate	2,774	0	0	0	0	0	0	0	0	0
92 295 Soldiers Relief	0	7,301	0	0	0	0	0	0	0	0
106 532 Foreclosure	0	0	0	0	0	0	0	0	0	0
112 675 Equip Acquis & Replace	0	0	0	0	9,455	0	0	0	0	0
120 FIA Space	0	0	0	0	0	0	0	76,275	0	0
121 All Other	12,414	3,573	0	1,031	0	0	0	0	0	2,241
Total	\$310,410	\$36,214	\$122,484	\$129,174	\$9,455	\$5,855	\$13,470	\$76,275	\$14,850	\$70,282

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Allocation Summary

Dept:8 101-265 Building & Grounds

Department	Historic Old Courthouse	Other Buildings	Phone/Network	Shredding Services	Direct Services	Total
2 101-102 Administration	\$0	\$0	\$40	\$451	\$0	\$6,230
4 101-253 Treasurer	0	0	48	451	0	11,795
5 101-258 Computer Operations	0	0	8	451	0	2,674
6 101-259 Accounting	0	0	48	451	0	6,534
8 101-265 Building & Grounds	0	0	24	451	0	19,064
10 101-101 Board of Commissioners	0	0	59	478	0	13,818
11 101-131 Circuit Court	0	0	109	478	0	73,345
12 101-136 District Court	0	0	226	956	0	49,730
15 101-148 Probate Court	0	0	159	0	0	159
16 101-151 Adult Probation	0	0	75	478	0	9,741
18 101-215 Clerk	0	0	75	478	43	22,856
19 101-225 Equalization	0	0	17	478	0	7,811
20 101-229 Prosecuting Attorney	0	0	134	478	0	26,299
22 101-236 Register of Deeds	0	0	75	0	0	15,755
24 101-275 Drain Commissioner	0	0	33	0	0	6,898
25 101-301 Sheriff Administration	0	0	318	0	0	21,806
27 101-351 Jail	0	0	301	0	0	130,040
30 101-731 MSU Extension	0	0	84	0	0	18,369
38 211 911 Fund	0	0	0	0	0	14,850
40 215 Friend of the Court	0	0	201	956	532	35,117
43 221 Health Department	0	0	610	0	0	95,517
44 222 Mental Health	0	0	869	0	0	68,910
45 223 Personal Care-Aide	0	0	25	0	0	9,685
46 224 Animal Control	0	0	33	0	0	13,504
53 258 Emerg. Mgmt Fund	0	0	8	0	0	8
55 260 MIDC Indigent Defense	0	0	17	0	0	17
56 261 Community Corrections	0	0	25	478	0	4,583
59 263 Police Contracts	0	0	150	0	0	150
90 292 Child Care Probate	0	0	25	478	0	3,277
92 295 Soldiers Relief	0	0	42	0	0	7,343
106 532 Foreclosure	0	0	8	0	0	8
112 675 Equip Acquis & Replace	0	0	0	0	0	9,455
120 FIA Space	0	0	0	0	0	76,275
121 All Other	5,781	6,636	0	0	0	31,676
Total	\$5,781	\$6,636	\$3,846	\$7,994	\$576	\$813,300

Insurance 101-954
Nature and Extent of Service

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 that 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 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.

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 (FTE) 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 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 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 allocated to the various occupants of the building based on their assigned square footages.
- **Health Building** - The Health Department building 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 and allocated to the various occupants of the building based on their assigned square footages.

Insurance 101-954
Nature and Extent of Service
Continued

- **Storage Building** - The former Register of Deeds building, now used for Storage, 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 allocated to the various occupants of the building based on their assigned square footages.
- **Historic Courthouse** - The Historic Courthouse 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 allocated to Other.
- **Miscellaneous Buildings** - Additional single-occupant buildings are 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 buildings based on the building value.
- **Miscellaneous Insurance** - Additional insurance costs are identified and allocated to benefitting departments based on the costs.

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:9 101-954 Insurance

Description		Amount	General Admin	General Liability	Vehicle Insurance	Law Enforcement Coverage	Public Officials Liability	County Complex Property	Annex Property	Jail Property
Personnel Costs										
Salaries	S	0	0	0	0	0	0	0	0	0
<i>Salary % Split</i>			.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	463,928	0	28,513	80,110	186,254	101,527	22,288	1,948	12,448
713-030 Misc Insurance	P	2,313	0	0	0	0	0	0	0	0
Subtotal - Services & Supplies		466,242	0	28,513	80,110	186,254	101,527	22,288	1,948	12,448
Department Cost Total		466,242	0	28,513	80,110	186,254	101,527	22,288	1,948	12,448
Adjustments to Cost										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
Total Costs After Adjustments		466,242	0	28,513	80,110	186,254	101,527	22,288	1,948	12,448
General Admin Distribution			0	0	0	0	0	0	0	0
Grand Total		\$466,242		\$28,513	\$80,110	\$186,254	\$101,527	\$22,288	\$1,948	\$12,448

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A. Department Costs

Dept:9 101-954 Insurance

Description		Amount	Health Building Property	Storage Building	Historic Courthouse Property	Miscellaneous Buildings	Additional Insurance
<hr/>							
Personnel Costs							
Salaries	S	0	0	0	0	0	0
<i>Salary % Split</i>			.00%	.00%	.00%	.00%	.00%
Benefits	S	0	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0	0
<hr/>							
Services & Supplies Cost							
713.000 Insurance Premiums	P	463,928	7,260	646	2,775	20,161	0
713-030 Misc Insurance	P	2,313	0	0	0	0	2,313
Subtotal - Services & Supplies		466,242	7,260	646	2,775	20,161	2,313
<hr/>							
Department Cost Total		466,242	7,260	646	2,775	20,161	2,313
<hr/>							
Adjustments to Cost							
Subtotal - Adjustments		0	0	0	0	0	0
<hr/>							
Total Costs After Adjustments		466,242	7,260	646	2,775	20,161	2,313
<hr/>							
General Admin Distribution			0	0	0	0	0
<hr/>							
Grand Total		\$466,242	\$7,260	\$646	\$2,775	\$20,161	\$2,313
<hr/>							

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B. Incoming Costs - (Default Spread Expense%)

Dept:9 101-954 Insurance

Department	First Incoming	Second Incoming	General Liability	Vehicle Insurance	Law Enforcement Coverage	Public Officials Liability	County Complex Property	Annex Property	Jail Property	Health Building Property
3 Accounting Serv	\$976	\$85	\$65	\$182	\$424	\$231	\$51	\$4	\$28	\$17
3 Corporation Council	130	2	8	23	53	29	6	1	4	2
3 Cost Allocation	1,905	232	131	367	854	465	102	9	57	33
Subtotal - 101-210 Professional Service	3,011	319	204	572	1,330	725	159	14	89	52
4 Cash Accounting	3,273	363	222	625	1,452	792	174	15	97	57
4 Accounts Payable	9	1	1	2	4	2	0	0	0	0
Subtotal - 101-253 Treasurer	3,282	364	223	626	1,457	794	174	15	97	57
6 General Accounting	2,830	173	184	516	1,199	654	144	13	80	47
6 Accounts Payable	40	2	3	7	17	9	2	0	1	1
Subtotal - 101-259 Accounting	2,870	175	186	523	1,217	663	146	13	81	47
9 General Liability	0	209	13	36	83	45	10	1	6	3
Subtotal - 101-954 Insurance	0	209	13	36	83	45	10	1	6	3
Total Incoming	9,163	1,067	626	1,758	4,086	2,228	489	43	273	159
C. Total Allocated		\$476,471	\$29,138	\$81,867	\$190,340	\$103,755	\$22,776	\$1,991	\$12,721	\$7,419
			6.12%	17.18%	39.95%	21.78%	4.78%	0.42%	2.67%	1.56%

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B. Incoming Costs - (Default Spread Expense%)

Dept:9 101-954 Insurance

Department	First Incoming	Second Incoming	Storage Building	Historic Courthouse Property	Miscellaneous Buildings	Additional Insurance
3 Accounting Serv	\$976	\$85	\$1	\$6	\$46	\$5
3 Corporation Council	130	2	0	1	6	1
3 Cost Allocation	1,905	232	3	13	92	11
Subtotal - 101-210 Professional Service	3,011	319	5	20	144	17
4 Cash Accounting	3,273	363	5	22	157	18
4 Accounts Payable	9	1	0	0	0	0
Subtotal - 101-253 Treasurer	3,282	364	5	22	158	18
6 General Accounting	2,830	173	4	18	130	15
6 Accounts Payable	40	2	0	0	2	0
Subtotal - 101-259 Accounting	2,870	175	4	18	132	15
9 General Liability	0	209	0	1	9	1
Subtotal - 101-954 Insurance	0	209	0	1	9	1
Total Incoming	9,163	1,067	14	61	442	51
C. Total Allocated						
	\$476,471	\$660	\$2,836	\$20,603	\$2,364	
		0.14%	0.60%	4.32%	0.50%	

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General Liability Allocations

Dept:9 101-954 Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 101-102 Administration	270,169	0.42%	\$121	\$0	\$121	\$0	\$121
3 101-210 Professional Services	178,544	0.28%	80	0	80	0	80
4 101-253 Treasurer	372,702	0.57%	167	0	167	0	167
5 101-258 Computer Operations	357,133	0.55%	160	0	160	0	160
6 101-259 Accounting	364,761	0.56%	163	0	163	0	163
7 101-264 Utilities	350,273	0.54%	157	0	157	0	157
8 101-265 Building & Grounds	741,791	1.14%	332	0	332	0	332
9 101-954 Insurance	466,242	0.72%	209	0	209	0	209
10 101-101 Board of Commissioners	283,004	0.44%	127	0	127	0	127
11 101-131 Circuit Court	1,268,487	1.95%	568	0	568	1	569
12 101-136 District Court	1,489,966	2.30%	667	0	667	2	669
13 101-145 Jury Board	4,630	0.01%	2	0	2	0	2
14 101-147 Indigent Counsel	83,210	0.13%	37	0	37	0	37
16 101-151 Adult Probation	3,381	0.01%	2	0	2	0	2
17 101-191 Elections	257,988	0.40%	116	0	116	0	116
18 101-215 Clerk	543,634	0.84%	243	0	243	1	244
19 101-225 Equalization	184,387	0.28%	83	0	83	0	83
20 101-229 Prosecuting Attorney	1,273,192	1.96%	570	0	570	1	572
22 101-236 Register of Deeds	280,889	0.43%	126	0	126	0	126
24 101-275 Drain Commissioner	210,164	0.32%	94	0	94	0	94
25 101-301 Sheriff Administration	2,006,854	3.09%	899	0	899	2	901
26 101-315 Crime Justice Training	6,135	0.01%	3	0	3	0	3
27 101-351 Jail	2,380,448	3.67%	1,066	0	1,066	3	1,069
28 101-445 Drain-at-large	1,416,382	2.18%	634	0	634	1	636
29 101-648 Medical Examiner	114,368	0.18%	51	0	51	0	51
30 101-731 MSU Extension	135,320	0.21%	61	0	61	0	61
32 101-803 Memberships & Dues	14,269	0.02%	6	0	6	0	6
33 101-851 LDC Development	10,000	0.02%	4	0	4	0	4
34 101-990-999-201 Co Bridge Fund	262,126	0.40%	117	0	117	0	118
36 207 & 208 Parks & Rec	48,333	0.07%	22	0	22	0	22
37 209 Polly Ann Trail	540	0.00%	0	0	0	0	0
38 211 911 Fund	1,591,788	2.45%	713	0	713	2	715
40 215 Friend of the Court	1,337,565	2.06%	599	0	599	1	600
43 221 Health Department	2,971,829	4.58%	1,331	0	1,331	3	1,334
44 222 Mental Health	21,350,029	32.89%	9,562	0	9,562	23	9,585
45 223 Personal Care-Aide	1,161,541	1.79%	520	0	520	1	521
46 224 Animal Control	278,152	0.43%	125	0	125	0	125
48 231 Specialty (MH) Court	70,181	0.11%	31	0	31	0	32
49 242 Remonumentation Grant	57,215	0.09%	26	0	26	0	26
50 255 Concealed Pistol Licensing	55,414	0.09%	25	0	25	0	25
51 256 Reg of Deeds Automation	40,169	0.06%	18	0	18	0	18
53 258 Emerg. Mgmt Fund	133,294	0.21%	60	0	60	0	60

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General Liability Allocations

Dept:9 101-954 Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
54 259 Rental Property	9,300	0.01%	\$4	\$0	\$4	\$0	\$4
55 260 MIDC Indigent Defense	305,763	0.47%	137	0	137	0	137
56 261 Community Corrections	268,270	0.41%	120	0	120	0	120
57 262-309 Anti-Drug (TNU) Coord	34,890	0.05%	16	0	16	0	16
58 262-316 Anti-Drug (TNU) Oper	15,629	0.02%	7	0	7	0	7
59 263 Police Contracts	1,768,950	2.73%	792	0	792	2	794
60 264-228 Victim's Rights	99	0.00%	0	0	0	0	0
65 264-331 Marine Safety	8,780	0.01%	4	0	4	0	4
66 264-332 SERT	1,989	0.00%	1	0	1	0	1
67 264-333 K-9 Unit	485	0.00%	0	0	0	0	0
68 264-335 Dive Team	843	0.00%	0	0	0	0	0
71 264-352 Training	8,256	0.01%	4	0	4	0	4
74 266-305 Road Patrol Grant	85,710	0.13%	38	0	38	0	38
75 266-307 Motorcycle Safety	8,977	0.01%	4	0	4	0	4
78 266-351 Jail/Feeding	108,606	0.17%	49	0	49	0	49
82 267-301 Sheriff Admin	8,432	0.01%	4	0	4	0	4
84 269 Law Library	10,441	0.02%	5	0	5	0	5
85 274 Community Development	2,740	0.00%	1	0	1	0	1
86 276 Senior Millage	6,595	0.01%	3	0	3	0	3
87 282 CARES Act	1,955,538	3.01%	876	0	876	2	878
90 292 Child Care Probate	1,110,655	1.71%	497	0	497	1	499
91 294 Veterans Trust	40,121	0.06%	18	0	18	0	18
92 295 Soldiers Relief	303,424	0.47%	136	0	136	0	136
93 296 Soil & Sed Special Projects	80,655	0.12%	36	0	36	0	36
94 298-747 Community Collaborative	20,907	0.03%	9	0	9	0	9
95 298-752 Senior Coalition	123	0.00%	0	0	0	0	0
96 298-753 Suicide Prev Program	500	0.00%	0	0	0	0	0
97 299 Lapeer Comm Collaborat	17,014	0.03%	8	0	8	0	8
100 382 911 Debt Fund	2,014,625	3.10%	902	0	902	2	904
101 469 Cap Projects Fund	1,752	0.00%	1	0	1	0	1
102 470 Old Courthouse Restoration	23,457	0.04%	11	0	11	0	11
103 471 - 489 Drain Construct Funds	1,419,742	2.19%	636	0	636	1	637
104 482 911 Construction	350,606	0.54%	157	0	157	0	157
106 532 Foreclosure	201,579	0.31%	90	0	90	0	90
111 649 CMH Equipment	89,293	0.14%	40	0	40	0	40
112 675 Equip Acquis & Replace	1,013,032	1.56%	454	0	454	1	455
113 676 Unemployment Insurance	3,292	0.01%	1	0	1	0	1
114 677 Worker's Comp Fund	88,749	0.14%	40	0	40	0	40
115 678 Health Insurance	4,890,222	7.53%	2,190	0	2,190	5	2,195
116 731 Retirement System	2,516,169	3.88%	1,127	0	1,127	3	1,130
117 736 Health Care Services	118,620	0.18%	53	0	53	0	53
119 801 Special Assess Drain	1,572,579	2.42%	704	0	704	2	706

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General Liability Allocations

Dept:9 101-954 Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	64,913,908	100.00%	29,073	0	29,073	65	29,138
Direct Bills					0		0
Total					\$29,073		\$29,138

Basis Units: Dollars of expenditures
Source: Financials

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Vehicle Insurance Allocations

Dept:9 101-954 Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 101-265 Building & Grounds	8	7.84%	\$6,407	\$0	\$6,407	\$0	\$6,407
11 101-131 Circuit Court	3	2.94%	2,402	0	2,402	6	2,408
12 101-136 District Court	2	1.96%	1,602	0	1,602	4	1,606
20 101-229 Prosecuting Attorney	1	0.98%	801	0	801	2	803
24 101-275 Drain Commissioner	1	0.98%	801	0	801	2	803
25 101-301 Sheriff Administration	40	39.22%	32,033	0	32,033	78	32,111
30 101-731 MSU Extension	1	0.98%	801	0	801	2	803
36 207 & 208 Parks & Rec	1	0.98%	801	0	801	2	803
40 215 Friend of the Court	3	2.94%	2,402	0	2,402	6	2,408
43 221 Health Department	11	10.78%	8,809	0	8,809	21	8,830
44 222 Mental Health	22	21.57%	17,618	0	17,618	43	17,661
46 224 Animal Control	2	1.96%	1,602	0	1,602	4	1,606
65 264-331 Marine Safety	1	0.98%	801	0	801	2	803
86 276 Senior Millage	5	4.90%	4,004	0	4,004	10	4,014
92 295 Soldiers Relief	1	0.98%	801	0	801	2	803
Subtotal	102	100.00%	81,684	0	81,684	183	81,867
Direct Bills					0		0
Total					\$81,684		\$81,867

Basis Units: Number of vehicles
Source: Vehicle Listing

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Law Enforcement Coverage Allocations

Dept:9 101-954 Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
25 101-301 Sheriff Administration	1,371,763	36.21%	\$68,759	\$0	\$68,759	\$154	\$68,913
27 101-351 Jail	1,236,494	32.63%	61,978	0	61,978	139	62,117
59 263 Police Contracts	1,073,764	28.34%	53,822	0	53,822	121	53,942
65 264-331 Marine Safety	7,466	0.20%	374	0	374	1	375
74 266-305 Road Patrol Grant	56,166	1.48%	2,815	0	2,815	6	2,822
78 266-351 Jail/Feeding	43,212	1.14%	2,166	0	2,166	5	2,171
Subtotal	3,788,865	100.00%	189,914	0	189,914	426	190,340
Direct Bills					0		0
Total					\$189,914		\$190,340

Basis Units: Dollar values of wages by programs covered

Source: Financials

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Public Officials Liability Allocations

Dept:9 101-954 Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 101-102 Administration	4.00	0.99%	\$1,030	\$0	\$1,030	\$0	\$1,030
4 101-253 Treasurer	4.08	1.01%	1,051	0	1,051	0	1,051
6 101-259 Accounting	5.00	1.24%	1,287	0	1,287	0	1,287
8 101-265 Building & Grounds	6.74	1.68%	1,736	0	1,736	0	1,736
10 101-101 Board of Commissioners	7.00	1.74%	1,802	0	1,802	4	1,807
11 101-131 Circuit Court	17.55	4.37%	4,519	0	4,519	11	4,530
12 101-136 District Court	21.09	5.25%	5,431	0	5,431	13	5,443
18 101-215 Clerk	8.21	2.04%	2,114	0	2,114	5	2,119
19 101-225 Equalization	1.00	0.25%	257	0	257	1	258
20 101-229 Prosecuting Attorney	13.62	3.39%	3,507	0	3,507	8	3,515
22 101-236 Register of Deeds	4.00	0.99%	1,030	0	1,030	2	1,032
24 101-275 Drain Commissioner	3.00	0.75%	772	0	772	2	774
25 101-301 Sheriff Administration	29.82	7.42%	7,678	0	7,678	18	7,697
27 101-351 Jail	30.17	7.50%	7,769	0	7,769	18	7,787
29 101-648 Medical Examiner	0.44	0.11%	113	0	113	0	114
30 101-731 MSU Extension	1.28	0.32%	330	0	330	1	330
38 211 911 Fund	18.00	4.48%	4,635	0	4,635	11	4,646
40 215 Friend of the Court	17.00	4.23%	4,377	0	4,377	10	4,388
43 221 Health Department	47.55	11.83%	12,244	0	12,244	29	12,273
44 222 Mental Health	98.01	24.38%	25,237	0	25,237	60	25,296
45 223 Personal Care-Aide	19.44	4.84%	5,006	0	5,006	12	5,017
46 224 Animal Control	4.16	1.03%	1,071	0	1,071	3	1,074
48 231 Specialty (MH) Court	0.84	0.21%	216	0	216	1	217
49 242 Remonumentation Grant	0.26	0.06%	67	0	67	0	67
50 255 Concealed Pistol Licensing	1.91	0.48%	492	0	492	1	493
53 258 Emerg. Mgmt Fund	1.00	0.25%	257	0	257	1	258
56 261 Community Corrections	2.00	0.50%	515	0	515	1	516
59 263 Police Contracts	20.76	5.16%	5,346	0	5,346	13	5,358
65 264-331 Marine Safety	0.14	0.03%	36	0	36	0	36
74 266-305 Road Patrol Grant	1.00	0.25%	257	0	257	1	258
78 266-351 Jail/Feeding	1.00	0.25%	257	0	257	1	258
90 292 Child Care Probate	6.00	1.49%	1,545	0	1,545	4	1,549
92 295 Soldiers Relief	4.00	0.99%	1,030	0	1,030	2	1,032
94 298-747 Community Collaborative	0.97	0.24%	250	0	250	1	250
106 532 Foreclosure	1.00	0.25%	257	0	257	1	258

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Public Officials Liability Allocations

Dept:9 101-954 Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	402.04	100.00%	103,523	0	103,523	232	103,755
Direct Bills					0		0
Total					\$103,523		\$103,755

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

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County Complex Property Allocations

Dept:9 101-954 Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 101-102 Administration	1,104	1.93%	\$438	\$0	\$438	\$0	\$438
4 101-253 Treasurer	2,173	3.79%	862	0	862	0	862
5 101-258 Computer Operations	426	0.74%	169	0	169	0	169
6 101-259 Accounting	1,161	2.03%	460	0	460	0	460
8 101-265 Building & Grounds	700	1.22%	278	0	278	0	278
10 101-101 Board of Commissioners	2,317	4.04%	919	0	919	2	921
11 101-131 Circuit Court	13,240	23.10%	5,250	0	5,250	13	5,263
12 101-136 District Court	8,395	14.65%	3,329	0	3,329	8	3,337
16 101-151 Adult Probation	1,689	2.95%	670	0	670	2	671
18 101-215 Clerk	4,092	7.14%	1,623	0	1,623	4	1,627
19 101-225 Equalization	1,345	2.35%	533	0	533	1	535
20 101-229 Prosecuting Attorney	4,435	7.74%	1,759	0	1,759	4	1,763
24 101-275 Drain Commissioner	1,262	2.20%	500	0	500	1	502
27 101-351 Jail	5,284	9.22%	2,095	0	2,095	5	2,101
40 215 Friend of the Court	6,145	10.72%	2,437	0	2,437	6	2,443
56 261 Community Corrections	750	1.31%	297	0	297	1	298
90 292 Child Care Probate	510	0.89%	202	0	202	1	203
121 All Other	2,282	3.98%	905	0	905	2	907
Subtotal	57,310	100.00%	22,726	0	22,726	51	22,776
Direct Bills					0		0
Total					\$22,726		\$22,776

Basis Units: Assigned Square Footage by Department

Source: Buildings & Grounds Department

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Annex Property Allocations

Dept:9 101-954 Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
22 101-236 Register of Deeds	2,532	43.30%	\$860	\$0	\$860	\$2	\$862
45 223 Personal Care-Aide	1,560	26.68%	530	0	530	1	531
92 295 Soldiers Relief	1,179	20.16%	400	0	400	1	401
121 All Other	577	9.87%	196	0	196	0	196
Subtotal	5,848	100.00%	1,986	0	1,986	4	1,991
Direct Bills					0		0
Total					\$1,986		\$1,991

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

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Jail Property Allocations

Dept:9 101-954 Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
25 101-301 Sheriff Administration	7,000	17.54%	\$2,227	\$0	\$2,227	\$5	\$2,232
27 101-351 Jail	32,900	82.46%	10,466	0	10,466	23	10,489
Subtotal	39,900	100.00%	12,692	0	12,692	28	12,721
Direct Bills					0		0
Total					\$12,692		\$12,721

Basis Units: Assigned Square Footage by Department

Source: Buildings & Grounds Department

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Health Building Property Allocations

Dept:9 101-954 Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 101-265 Building & Grounds	2,916	12.06%	\$893	\$0	\$893	\$0	\$893
30 101-731 MSU Extension	3,404	14.08%	1,042	0	1,042	3	1,045
43 221 Health Department	17,668	73.07%	5,409	0	5,409	14	5,423
121 All Other	192	0.79%	59	0	59	0	59
Subtotal	24,180	100.00%	7,403	0	7,403	17	7,419
Direct Bills					0		0
Total					\$7,403		\$7,419

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

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Storage Building Allocations

Dept:9 101-954 Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
10 101-101 Board of Commissioners	224	11.58%	\$76	\$0	\$76	\$0	\$76
11 101-131 Circuit Court	243	12.56%	83	0	83	0	83
12 101-136 District Court	952	49.20%	324	0	324	1	325
20 101-229 Prosecuting Attorney	516	26.67%	176	0	176	0	176
Subtotal	1,935	100.00%	659	0	659	1	660
Direct Bills					0		0
Total					\$659		\$660

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

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Historic Courthouse Property Allocations

Dept:9 101-954 Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
121 All Other	6,990	100.00%	\$2,830	\$0	\$2,830	\$6	\$2,836
Subtotal	6,990	100.00%	2,830	0	2,830	6	2,836
Direct Bills					0		0
Total					\$2,830		\$2,836

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

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Miscellaneous Buildings Allocations

Dept:9 101-954 Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
36 207 & 208 Parks & Rec	1,309,400	7.24%	\$1,488	\$0	\$1,488	\$3	\$1,492
38 211 911 Fund	4,825,500	26.68%	5,485	0	5,485	12	5,498
44 222 Mental Health	7,276,500	40.24%	8,272	0	8,272	19	8,290
46 224 Animal Control	311,100	1.72%	354	0	354	1	354
120 FIA Space	3,599,100	19.90%	4,091	0	4,091	9	4,101
121 All Other	762,200	4.21%	866	0	866	2	868
Subtotal	18,083,800	100.00%	20,557	0	20,557	46	20,603
Direct Bills					0		0
Total					\$20,557		\$20,603

Basis Units: Dollar Value of Premium
Source: Policy Premium Analysis

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Additional Insurance Allocations

Dept:9 101-954 Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 101-265 Building & Grounds	2,313.43	100.00%	\$2,359	\$0	\$2,359	\$0	\$2,359
##### 2nd Allocation Orphans	0.00	0.00%	0	0	0	5	5
Subtotal	2,313.43	100.00%	2,359	0	2,359	5	2,364
Direct Bills					0		0
Total					\$2,359		\$2,364

Basis Units: \$ Costs

Source: Invoices

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Allocation Summary

Dept:9 101-954 Insurance

Department	General Liability	Vehicle Insurance	Law Enforcement Coverage	Public Officials Liability	County Complex Property	Annex Property	Jail Property	Health Building Property	Storage Building	Historic Courthouse Property
2 101-102 Administration	\$121	\$0	\$0	\$1,030	\$438	\$0	\$0	\$0	\$0	\$0
3 101-210 Professional Services	80	0	0	0	0	0	0	0	0	0
4 101-253 Treasurer	167	0	0	1,051	862	0	0	0	0	0
5 101-258 Computer Operations	160	0	0	0	169	0	0	0	0	0
6 101-259 Accounting	163	0	0	1,287	460	0	0	0	0	0
7 101-264 Utilities	157	0	0	0	0	0	0	0	0	0
8 101-265 Building & Grounds	332	6,407	0	1,736	278	0	0	893	0	0
9 101-954 Insurance	209	0	0	0	0	0	0	0	0	0
10 101-101 Board of Commissioners	127	0	0	1,807	921	0	0	0	76	0
11 101-131 Circuit Court	569	2,408	0	4,530	5,263	0	0	0	83	0
12 101-136 District Court	669	1,606	0	5,443	3,337	0	0	0	325	0
13 101-145 Jury Board	2	0	0	0	0	0	0	0	0	0
14 101-147 Indigent Counsel	37	0	0	0	0	0	0	0	0	0
16 101-151 Adult Probation	2	0	0	0	671	0	0	0	0	0
17 101-191 Elections	116	0	0	0	0	0	0	0	0	0
18 101-215 Clerk	244	0	0	2,119	1,627	0	0	0	0	0
19 101-225 Equalization	83	0	0	258	535	0	0	0	0	0
20 101-229 Prosecuting Attorney	572	803	0	3,515	1,763	0	0	0	176	0
22 101-236 Register of Deeds	126	0	0	1,032	0	862	0	0	0	0
24 101-275 Drain Commissioner	94	803	0	774	502	0	0	0	0	0
25 101-301 Sheriff Administration	901	32,111	68,913	7,697	0	0	2,232	0	0	0
26 101-315 Crime Justice Training	3	0	0	0	0	0	0	0	0	0
27 101-351 Jail	1,069	0	62,117	7,787	2,101	0	10,489	0	0	0
28 101-445 Drain-at-large	636	0	0	0	0	0	0	0	0	0
29 101-648 Medical Examiner	51	0	0	114	0	0	0	0	0	0
30 101-731 MSU Extension	61	803	0	330	0	0	0	1,045	0	0
32 101-803 Memberships & Dues	6	0	0	0	0	0	0	0	0	0
33 101-851 LDC Development	4	0	0	0	0	0	0	0	0	0
34 101-990-999-201 Co Bridge Fund	118	0	0	0	0	0	0	0	0	0
36 207 & 208 Parks & Rec	22	803	0	0	0	0	0	0	0	0
37 209 Polly Ann Trail	0	0	0	0	0	0	0	0	0	0
38 211 911 Fund	715	0	0	4,646	0	0	0	0	0	0
40 215 Friend of the Court	600	2,408	0	4,388	2,443	0	0	0	0	0
43 221 Health Department	1,334	8,830	0	12,273	0	0	0	5,423	0	0
44 222 Mental Health	9,585	17,661	0	25,296	0	0	0	0	0	0
45 223 Personal Care-Aide	521	0	0	5,017	0	531	0	0	0	0
46 224 Animal Control	125	1,606	0	1,074	0	0	0	0	0	0
48 231 Specialty (MH) Court	32	0	0	217	0	0	0	0	0	0
49 242 Remonumentation Grant	26	0	0	67	0	0	0	0	0	0
50 255 Concealed Pistol Licensing	25	0	0	493	0	0	0	0	0	0
51 256 Reg of Deeds Automation	18	0	0	0	0	0	0	0	0	0

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Allocation Summary

Dept:9 101-954 Insurance

Department	General Liability	Vehicle Insurance	Law Enforcement Coverage	Public Officials Liability	County Complex Property	Annex Property	Jail Property	Health Building Property	Storage Building	Historic Courthouse Property
53 258 Emerg. Mgmt Fund	\$60	\$0	\$0	\$258	\$0	\$0	\$0	\$0	\$0	\$0
54 259 Rental Property	4	0	0	0	0	0	0	0	0	0
55 260 MIDC Indigent Defense	137	0	0	0	0	0	0	0	0	0
56 261 Community Corrections	120	0	0	516	298	0	0	0	0	0
57 262-309 Anti-Drug (TNU) Coord	16	0	0	0	0	0	0	0	0	0
58 262-316 Anti-Drug (TNU) Oper	7	0	0	0	0	0	0	0	0	0
59 263 Police Contracts	794	0	53,942	5,358	0	0	0	0	0	0
60 264-228 Victim's Rights	0	0	0	0	0	0	0	0	0	0
65 264-331 Marine Safety	4	803	375	36	0	0	0	0	0	0
66 264-332 SERT	1	0	0	0	0	0	0	0	0	0
67 264-333 K-9 Unit	0	0	0	0	0	0	0	0	0	0
68 264-335 Dive Team	0	0	0	0	0	0	0	0	0	0
71 264-352 Training	4	0	0	0	0	0	0	0	0	0
74 266-305 Road Patrol Grant	38	0	2,822	258	0	0	0	0	0	0
75 266-307 Motorcycle Safety	4	0	0	0	0	0	0	0	0	0
78 266-351 Jail/Feeding	49	0	2,171	258	0	0	0	0	0	0
82 267-301 Sheriff Admin	4	0	0	0	0	0	0	0	0	0
84 269 Law Library	5	0	0	0	0	0	0	0	0	0
85 274 Community Development	1	0	0	0	0	0	0	0	0	0
86 276 Senior Millage	3	4,014	0	0	0	0	0	0	0	0
87 282 CARES Act	878	0	0	0	0	0	0	0	0	0
90 292 Child Care Probate	499	0	0	1,549	203	0	0	0	0	0
91 294 Veterans Trust	18	0	0	0	0	0	0	0	0	0
92 295 Soldiers Relief	136	803	0	1,032	0	401	0	0	0	0
93 296 Soil & Sed Special Projects	36	0	0	0	0	0	0	0	0	0
94 298-747 Community Collaborative	9	0	0	250	0	0	0	0	0	0
95 298-752 Senior Coalition	0	0	0	0	0	0	0	0	0	0
96 298-753 Suicide Prev Program	0	0	0	0	0	0	0	0	0	0
97 299 Lapeer Comm Collaborat	8	0	0	0	0	0	0	0	0	0
100 382 911 Debt Fund	904	0	0	0	0	0	0	0	0	0
101 469 Cap Projects Fund	1	0	0	0	0	0	0	0	0	0
102 470 Old Courthouse Restoration	11	0	0	0	0	0	0	0	0	0
103 471 - 489 Drain Construct Funds	637	0	0	0	0	0	0	0	0	0
104 482 911 Construction	157	0	0	0	0	0	0	0	0	0
106 532 Foreclosure	90	0	0	258	0	0	0	0	0	0
111 649 CMH Equipment	40	0	0	0	0	0	0	0	0	0
112 675 Equip Acquis & Replace	455	0	0	0	0	0	0	0	0	0
113 676 Unemployment Insurance	1	0	0	0	0	0	0	0	0	0
114 677 Worker's Comp Fund	40	0	0	0	0	0	0	0	0	0
115 678 Health Insurance	2,195	0	0	0	0	0	0	0	0	0
116 731 Retirement System	1,130	0	0	0	0	0	0	0	0	0

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Allocation Summary

Dept:9 101-954 Insurance

Department	General Liability	Vehicle Insurance	Law Enforcement Coverage	Public Officials Liability	County Complex Property	Annex Property	Jail Property	Health Building Property	Storage Building	Historic Courthouse Property
117 736 Health Care Services	\$53	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
119 801 Special Assess Drain	706	0	0	0	0	0	0	0	0	0
120 FIA Space	0	0	0	0	0	0	0	0	0	0
121 All Other	0	0	0	0	907	196	0	59	0	2,836
##### 2nd Allocation Orphans	0	0	0	0	0	0	0	0	0	0
Total	\$29,138	\$81,867	\$190,340	\$103,755	\$22,776	\$1,991	\$12,721	\$7,419	\$660	\$2,836

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Allocation Summary

Dept:9 101-954 Insurance

Department	Miscellaneous Buildings	Additional Insurance	Total
2 101-102 Administration	\$0	\$0	\$1,589
3 101-210 Professional Services	0	0	80
4 101-253 Treasurer	0	0	2,079
5 101-258 Computer Operations	0	0	329
6 101-259 Accounting	0	0	1,911
7 101-264 Utilities	0	0	157
8 101-265 Building & Grounds	0	2,359	12,004
9 101-954 Insurance	0	0	209
10 101-101 Board of Commissioners	0	0	2,931
11 101-131 Circuit Court	0	0	12,854
12 101-136 District Court	0	0	11,380
13 101-145 Jury Board	0	0	2
14 101-147 Indigent Counsel	0	0	37
16 101-151 Adult Probation	0	0	673
17 101-191 Elections	0	0	116
18 101-215 Clerk	0	0	3,990
19 101-225 Equalization	0	0	876
20 101-229 Prosecuting Attorney	0	0	6,829
22 101-236 Register of Deeds	0	0	2,020
24 101-275 Drain Commissioner	0	0	2,173
25 101-301 Sheriff Administration	0	0	111,853
26 101-315 Crime Justice Training	0	0	3
27 101-351 Jail	0	0	83,562
28 101-445 Drain-at-large	0	0	636
29 101-648 Medical Examiner	0	0	165
30 101-731 MSU Extension	0	0	2,239
32 101-803 Memberships & Dues	0	0	6
33 101-851 LDC Development	0	0	4
34 101-990-999-201 Co Bridge Fund	0	0	118
36 207 & 208 Parks & Rec	1,492	0	2,316
37 209 Polly Ann Trail	0	0	0
38 211 911 Fund	5,498	0	10,858
40 215 Friend of the Court	0	0	9,839
43 221 Health Department	0	0	27,860
44 222 Mental Health	8,290	0	60,832
45 223 Personal Care-Aide	0	0	6,070
46 224 Animal Control	354	0	3,159
48 231 Specialty (MH) Court	0	0	248
49 242 Remonumentation Grant	0	0	93
50 255 Concealed Pistol Licensing	0	0	518
51 256 Reg of Deeds Automation	0	0	18

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Allocation Summary

Dept:9 101-954 Insurance

Department	Miscellaneous Buildings	Additional Insurance	Total
53 258 Emerg. Mgmt Fund	\$0	\$0	\$318
54 259 Rental Property	0	0	4
55 260 MIDC Indigent Defense	0	0	137
56 261 Community Corrections	0	0	935
57 262-309 Anti-Drug (TNU) Coord	0	0	16
58 262-316 Anti-Drug (TNU) Oper	0	0	7
59 263 Police Contracts	0	0	60,095
60 264-228 Victim's Rights	0	0	0
65 264-331 Marine Safety	0	0	1,218
66 264-332 SERT	0	0	1
67 264-333 K-9 Unit	0	0	0
68 264-335 Dive Team	0	0	0
71 264-352 Training	0	0	4
74 266-305 Road Patrol Grant	0	0	3,118
75 266-307 Motorcycle Safety	0	0	4
78 266-351 Jail/Feeding	0	0	2,478
82 267-301 Sheriff Admin	0	0	4
84 269 Law Library	0	0	5
85 274 Community Development	0	0	1
86 276 Senior Millage	0	0	4,017
87 282 CARES Act	0	0	878
90 292 Child Care Probate	0	0	2,250
91 294 Veterans Trust	0	0	18
92 295 Soldiers Relief	0	0	2,373
93 296 Soil & Sed Special Projects	0	0	36
94 298-747 Community Collaborative	0	0	260
95 298-752 Senior Coalition	0	0	0
96 298-753 Suicide Prev Program	0	0	0
97 299 Lapeer Comm Collaborat	0	0	8
100 382 911 Debt Fund	0	0	904
101 469 Cap Projects Fund	0	0	1
102 470 Old Courthouse Restoration	0	0	11
103 471 - 489 Drain Construct Funds	0	0	637
104 482 911 Construction	0	0	157
106 532 Foreclosure	0	0	349
111 649 CMH Equipment	0	0	40
112 675 Equip Acquis & Replace	0	0	455
113 676 Unemployment Insurance	0	0	1
114 677 Worker's Comp Fund	0	0	40
115 678 Health Insurance	0	0	2,195
116 731 Retirement System	0	0	1,130

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Allocation Summary

Dept:9 101-954 Insurance

Department	Miscellaneous Buildings	Additional Insurance	Total
117 736 Health Care Services	\$0	\$0	\$53
119 801 Special Assess Drain	0	0	706
120 FIA Space	4,101	0	4,101
121 All Other	868	0	4,867
##### 2nd Allocation Orphans	0	5	5
Total	\$20,603	\$2,364	\$476,471



Section 6: Internal Service Funds Reconciliation

Lapeer County, Michigan
Internal Service Fund Reconciliation
Based on Fiscal Year 2020

	Health Insurance	Unemployment Insurance	Worker's Comp	CMH Equipment Acquisition & Replacement	Equipment Acquisition & Replacement	Retirement	Public Employee Health Care	Total
Operating Revenue								
Charges for Services	\$ 5,276,496	\$ 8,978	\$ 412,289	\$ 102,995	\$ 846,965	\$ 2,493,344	\$ 122,250	\$ 9,263,317
Operating Expenses								
Fringe Benefits	4,890,222	3,292	73,166	-	-	2,516,169	118,620	7,601,469
Other	61,792	14,808	15,583	1,088	449,199	35,487	13,404	591,361
Depreciation				89,293	563,833	-	-	653,126
Total Operating Expenses	4,952,014	18,100	88,749	90,381	1,013,032	2,551,656	132,024	8,845,956
Operating Income (Loss)	324,482	(9,122)	323,540	12,614	(166,067)	(58,312)	(9,774)	417,361
Non-Operating Revenue:								
Gain on Sale of Assets	-	-	-	-	18,997	-	-	18,997
Net Income (Loss) before transfers	324,482	(9,122)	323,540	12,614	(147,070)	(58,312)	(9,774)	436,358
Transfers								
Transfers In	-				254,168	-	-	254,168
Transfers Out			-		-	-		-
Total Transfers	-	-	-	-	254,168	-	-	254,168
Change in Net Position	324,482	(9,122)	323,540	12,614	107,098	(58,312)	(9,774)	690,526
Net Position at beginning of year	1,067,833	33,250	396,547	744,830	3,698,467	549,063	15,559	6,505,549
Net position at end of year	\$ 1,392,315	\$ 24,128	\$ 720,087	\$ 757,444	\$ 3,805,565	\$ 490,751	\$ 5,785	\$ 7,196,075
2 CFR, Part 200 Adjustments								
Prior Year Adjustments	(1,975,464)	2,710	345,217	(610,699)	(6,653,911)	(4,506,558)	(1,500,853)	(12,778,948)
Current Year Adjustments	-	-	-	-	(254,168)	-	-	(254,168)
Total Adjustments	(1,975,464)	2,710	345,217	(610,699)	(6,908,079)	(4,506,558)	(1,500,853)	(13,033,116)
2 CFR Part 200 Adjusted R/E	(583,149)	26,838	1,065,304	146,745	(3,102,514)	(4,015,807)	(1,495,068)	(5,837,041)
Sixty Day Operating Expense	825,336	3,017	14,792	15,064	168,839	425,276	22,004	1,474,326
Excess reserves	(1,408,485)	23,821	1,050,513	131,682	(3,271,353)	(4,441,083)	(1,517,072)	(7,311,367)
Excess Months of WCR	(3.41)	15.79	142.04	17.48	(38.75)	(20.89)	(137.89)	

INTERNAL SERVICE FUNDS

INTERNAL SERVICE FUNDS

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

LAPEER COUNTY, MICHIGAN

COMBINING STATEMENT OF NET POSITION INTERNAL SERVICE FUNDS DECEMBER 31, 2020

	Health Insurance	Unemployment Insurance	Workers' Compensation	CMH Equipment Acquisition & Replacement
Assets:				
Current Assets -				
Cash and cash equivalents	\$ 1,034,460	\$ 27,341	\$ 741,783	\$ 438,565
Deposits with agent	3,348	-	15,000	-
Due from other funds	-	79	3,465	-
Prepaid items	359,694	-	63,715	-
Total Current Assets	<u>1,397,502</u>	<u>27,420</u>	<u>823,963</u>	<u>438,565</u>
Property, Plant, and Equipment, Net	-	-	-	318,879
Total Assets	<u>1,397,502</u>	<u>27,420</u>	<u>823,963</u>	<u>757,444</u>
Liabilities:				
Current Liabilities -				
Accounts payable	5,187	3,292	-	-
Accrued claims	-	-	103,876	-
Total Current Liabilities	<u>5,187</u>	<u>3,292</u>	<u>103,876</u>	<u>-</u>
Net Position:				
Investment in capital assets	-	-	-	318,879
Unrestricted	<u>1,392,315</u>	<u>24,128</u>	<u>720,087</u>	<u>438,565</u>
Total Net Position	<u>\$ 1,392,315</u>	<u>\$ 24,128</u>	<u>\$ 720,087</u>	<u>\$ 757,444</u>

<u>Equipment Acquisition & Replacement</u>	<u>Retirement</u>	<u>Public Employee Health Care</u>	<u>Total</u>
\$ 1,461,269	\$ 766,825	\$ 5,785	\$ 4,476,028
-	-	-	18,348
-	24,754	-	28,298
-	-	-	423,409
<u>1,461,269</u>	<u>791,579</u>	<u>5,785</u>	<u>4,946,083</u>
2,355,911	-	-	2,674,790
<u>3,817,180</u>	<u>791,579</u>	<u>5,785</u>	<u>7,620,873</u>
11,615	300,828	-	320,922
-	-	-	103,876
<u>11,615</u>	<u>300,828</u>	<u>-</u>	<u>424,798</u>
2,355,911	-	-	2,674,790
<u>1,449,654</u>	<u>490,751</u>	<u>5,785</u>	<u>4,521,285</u>
<u>\$ 3,805,565</u>	<u>\$ 490,751</u>	<u>\$ 5,785</u>	<u>\$ 7,196,075</u>

LAPEER COUNTY, MICHIGAN

COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION INTERNAL SERVICE FUNDS FOR THE YEAR ENDED DECEMBER 31, 2020

	Health Insurance	Unemployment Insurance	Workers' Compensation	CMH Equipment Acquisition & Replacement
Operating Revenues:				
Charges for services	\$ 5,276,496	\$ 8,978	\$ 412,289	\$ 102,995
Operating Expenses:				
Fringe benefits	4,890,222	3,292	73,166	-
Other	61,792	14,808	15,583	1,088
Depreciation	-	-	-	89,293
Total Operating Expenses	<u>4,952,014</u>	<u>18,100</u>	<u>88,749</u>	<u>90,381</u>
Operating Income (Loss)	324,482	(9,122)	323,540	12,614
Non-Operating Revenue:				
Gain on sale of assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Income (Loss) before Transfers	324,482	(9,122)	323,540	12,614
Transfers:				
Transfers In	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Change in Net Position	324,482	(9,122)	323,540	12,614
Net Position at beginning of year	<u>1,067,833</u>	<u>33,250</u>	<u>396,547</u>	<u>744,830</u>
Net Position at end of year	<u><u>\$ 1,392,315</u></u>	<u><u>\$ 24,128</u></u>	<u><u>\$ 720,087</u></u>	<u><u>\$ 757,444</u></u>

<u>Equipment Acquisition & Replacement</u>	<u>Retirement</u>	<u>Public Employee Health Care</u>	<u>Total</u>
\$ 846,965	\$ 2,493,344	\$ 122,250	\$ 9,263,317
-	2,516,169	118,620	7,601,469
449,199	35,487	13,404	591,361
563,833	-	-	653,126
<u>1,013,032</u>	<u>2,551,656</u>	<u>132,024</u>	<u>8,845,956</u>
(166,067)	(58,312)	(9,774)	417,361
<u>18,997</u>	<u>-</u>	<u>-</u>	<u>18,997</u>
(147,070)	(58,312)	(9,774)	436,358
<u>254,168</u>	<u>-</u>	<u>-</u>	<u>254,168</u>
107,098	(58,312)	(9,774)	690,526
<u>3,698,467</u>	<u>549,063</u>	<u>15,559</u>	<u>6,505,549</u>
<u>\$ 3,805,565</u>	<u>\$ 490,751</u>	<u>\$ 5,785</u>	<u>\$ 7,196,075</u>

LAPEER COUNTY, MICHIGAN

**COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020**

	Health Insurance	Unemployment Insurance	Workers' Compensation	CMH Equipment Acquisition & Replacement
Cash Flows From Operating Activities:				
Cash receipts for interfund services	\$ 5,276,496	\$ 9,148	\$ 419,662	\$ 102,995
Cash payments to suppliers	(5,278,093)	(21,308)	(142,251)	(1,088)
Net Cash Provided by (Used in) Operating Activities	<u>(1,597)</u>	<u>(12,160)</u>	<u>277,411</u>	<u>101,907</u>
Cash Flows From Capital and Related Financing Activities:				
Transfers in	-	-	-	-
Acquisition of capital assets	-	-	-	-
Proceeds from sale of assets	-	-	-	-
Net Cash Used in Capital and Related Financing Activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Increase (decrease) in cash and cash equivalents	(1,597)	(12,160)	277,411	101,907
Cash and cash equivalents at beginning of year	<u>1,036,057</u>	<u>39,501</u>	<u>464,372</u>	<u>336,658</u>
Cash and cash equivalents at end of year	<u><u>\$ 1,034,460</u></u>	<u><u>\$ 27,341</u></u>	<u><u>\$ 741,783</u></u>	<u><u>\$ 438,565</u></u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities:				
Operating Income (Loss)	\$ 324,482	\$(9,122)	\$ 323,540	\$ 12,614
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities -				
Depreciation	-	-	-	89,293
Change in assets and liabilities:				
Due to/from other funds	-	170	7,373	-
Prepaid items/Deposits with agent	(331,266)	-	(63,715)	-
Accounts payable	5,187	(3,208)	(10,603)	-
Accrued claims	<u>-</u>	<u>-</u>	<u>20,816</u>	<u>-</u>
Net Cash Provided by (Used in) Operating Activities	<u><u>\$(1,597)</u></u>	<u><u>\$(12,160)</u></u>	<u><u>\$ 277,411</u></u>	<u><u>\$ 101,907</u></u>

Equipment Acquisition & Replacement	Retirement	Public Employee Health Care	Total
\$ 846,965	\$ 2,542,246	\$ 122,250	\$ 9,319,762
(443,558)	(3,445,201)	(132,024)	(9,463,523)
<u>403,407</u>	<u>(902,955)</u>	<u>(9,774)</u>	<u>(143,761)</u>
254,168	-	-	254,168
(382,889)	-	-	(382,889)
37,853	-	-	37,853
<u>(90,868)</u>	<u>-</u>	<u>-</u>	<u>(90,868)</u>
312,539	(902,955)	(9,774)	(234,629)
<u>1,148,730</u>	<u>1,669,780</u>	<u>15,559</u>	<u>4,710,657</u>
<u>\$ 1,461,269</u>	<u>\$ 766,825</u>	<u>\$ 5,785</u>	<u>\$ 4,476,028</u>
\$ (166,067)	\$ (58,312)	\$ (9,774)	\$ 417,361
563,833	-	-	653,126
-	48,902	-	56,445
-	-	-	(394,981)
5,641	(893,545)	-	(896,528)
<u>-</u>	<u>-</u>	<u>-</u>	<u>20,816</u>
<u>\$ 403,407</u>	<u>\$ (902,955)</u>	<u>\$ (9,774)</u>	<u>\$ (143,761)</u>